

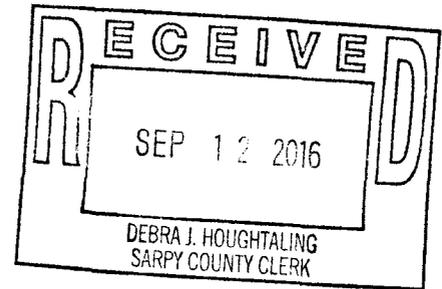
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\*ALSO ADMITTED IN COLORADO

OF COUNSEL  
WILLIAM J. ELDER\*  
DENNIS J. MULLIN  
JOHN R. McCORMACK  
(1910 - 1999)

September 7, 2016

Sarpy County Board of Commissioners  
c/o Sarpy County Clerk  
1210 Golden Gate Drive, Suite 1118  
Papillion, NE 68046



Re: SID 274 of Sarpy County

Ladies and Gentlemen:

Enclosed please find the following documents with respect to the 2016-2017 Budget for SID 274:

1. Proof of Publication.
2. Complete Budget Document.
3. Extract of Minutes of portion of August 31, 2016 meeting relating to budgetary matters.
4. Minutes of Special Public Hearing to Set Tax Request

Please file-stamp and return to us in the enclosed stamped, self-addressed envelope the duplicate copy of this letter evidencing your receipt of these documents.

Very truly yours,

A handwritten signature in black ink, appearing to read "Larry R. Forman".

Larry R. Forman

LRF:sr  
Encl.  
cc: Chairman  
Clerk



**EXTRACT OF MINUTES OF MEETING OF BOARD OF  
TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT  
NO. 274 OF SARPY COUNTY, NEBRASKA OF  
AUGUST 31, 2016 RELATING TO BUDGETARY MATTERS**

Scott Cieslik, Clerk of Sanitary and Improvement District No. 274 of Sarpy County, Nebraska hereby certifies that the following is an extract of the minutes of the portion of the Trustees' meeting of August 31, 2016 relating to the 2016-2017 budget:

"The Chairman stated the next item of business on the agenda was adoption of the budget for 2016-2017. The Attorney distributed to the Trustees copies of the proposed budget for 2016-2017 as prepared by Patrick Lavelle of Dutton & Associates. After a review of the budget, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Jacqueline Stover	- Aye
Scott Cieslik	- Aye
Kurt Strocher	- Aye
Chris Osborn	- Aye
Dave Blamble	- Aye

the following resolutions were adopted:

**RESOLVED**, that the budget for 2016-2017, a copy of which is attached to these minutes, calling for general fund tax revenues of \$72,713.60 and bond fund revenues of \$90,891.99 be and hereby is approved and adopted as proposed.

**FURTHER RESOLVED**, that the Board of Trustees hereby authorizes an additional 1% increase in the total 2016-2017 funds subject to limitation.

**FURTHER RESOLVED**, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget, together with the minutes of the meeting authorizing the additional 1% increase as aforesaid, with the State Auditor and County Board as required by law."

Dated this 31<sup>st</sup> day of August, 2016.



\_\_\_\_\_  
Scott Cieslik, Clerk

**SANITARY AND IMPROVEMENT DISTRICT NO. 274  
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  
August 31, 2016**

The Board of Trustees of Sanitary and Improvement District No. 274 of Sarpy County, Nebraska met on the 31<sup>st</sup> day of August, 2016, at 6:45 o'clock p.m. at Bellevue Public Library, 1003 Lincoln Road, Bellevue, 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 Jacqueline Stover, Clerk Scott Cieslik, and Trustees Kurt Stroehrer, Chris Osborn and Dave Blamble.

Absent: None.

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 thereby by publication in The Bellevue Leader on August 24, 2016, 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 August 31 Trustee's meeting. Notice was also given to the City Clerk of Bellevue, Nebraska, per the attached Certificate of the officers of the District. Availability of the agenda was communicated in the advance notice and in the notice to the Board of Trustees and to the City 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. She 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 2015/2016 property tax request, the 2016 tax rate, the 2015/2016 tax rate request as applied to the 2016 valuation figure, the 2016/2017

proposed property tax request, and the proposed 2016 tax rate. A discussion concerning those figures ensued. The Attorney stated that in view of the fact that the property tax request for 2016/2017 is different than the property tax request for 2016/2016, 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 2015/2016 to 2016/2017 were discussed.

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

Jacqueline Stover	- Aye
Scott Cieslik	- Aye
Kurt Stroehrer	- Aye
Chris Osborn	- Aye
Dave Blamble	- Aye

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 274 of Sarpy County, Nebraska, in compliance with Section 77- 1601.02 R.R.S. does hereby adopt and approve a 2016/2017 property tax request of \$163,605.59

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

  
CHAIRMAN

ATTEST:

  
CLERK

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

**SID # 274**

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:

\$	72,713.60	Property Taxes for Non-Bonds
\$	90,891.99	Principal and Interest on Bonds
\$	163,605.59	<b>Total Personal and Real Property Tax Required</b>

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

\$	1,650,000.00	Principal
\$	730,200.00	Interest
\$	2,380,200.00	<b>Total Bonded Indebtedness</b>

\$ 18,178,398 **Total Certified Valuation (All Counties)**  
*(Certification of Valuation(s) from County Assessor MUST be attached)*

County Clerk's Use Only

**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)

**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.

**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 # 274 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	\$ 238,604.00	\$ 264,628.00	\$ 325,426.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 238,604.00	\$ 264,628.00	\$ 325,426.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 120,044.00	\$ 144,297.00	\$ 160,397.63
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 283.00	\$ 509.00	\$ 400.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 3,175.00	\$ 3,246.00	\$ -
11	State Receipts: Property Tax Credit	\$ 3,717.00	\$ 5,360.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 43,828.00	\$ 456,645.00	\$ -
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>	\$ 409,651.00	\$ 874,685.00	\$ 486,223.63
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 101,398.00	\$ 465,634.00	\$ 71,150.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 40,000.00	\$ 160,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 43,625.00	\$ 43,625.00	\$ 60,000.00
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	\$ -	\$ -	\$ -
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>	\$ 145,023.00	\$ 549,259.00	\$ 291,150.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 264,628.00	\$ 325,426.00	\$ 195,073.63

31	Cash Reserve Percentage			149%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6	\$	160,397.63
		County Treasurer's Commission at 2% of Line 6	\$	3,207.96
		Delinquent Tax Allowance	\$	-
		<b>Total Property Tax Requirement</b>	\$	163,605.59

**SID # 274 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:	<u>Property Tax Request</u>
General Fund	\$ 72,713.60
Bond Fund	\$ 90,891.99
<b>Total Tax Request</b>	<b>** \$ 163,605.59</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.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Bond Fund	\$ 178,950.79
<b>Total Special Reserve Funds</b>	<b>\$ 178,950.79</b>
<b>Total Cash Reserve</b>	<b>\$ 195,073.63</b>
<b>Remaining Cash Reserve</b>	<b>\$ 16,122.84</b>
<b>Remaining Cash Reserve %</b>	<b>0.12293435</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</b>
ADDRESS	<b>7171 Mercy Rd, Suite 650</b>
CITY & ZIP CODE	<b>Omaha 68106</b>
TELEPHONE	<b>402 397-8051</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jacqueline Stover	Larry Forman	Patrick J Lavelle
TITLE /FIRM NAME	Chairperson	Attorney	Dutton & Associates P.C.
TELEPHONE	402 731-7321	402 397-8051	402 393-4900
EMAIL ADDRESS		larryforman@hfc.com	plavelle@duttoncpa.com

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- 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 # 274 in Sarpy County  
**2016-2017 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	163,605.59
Motor Vehicle Pro-Rate	(2) \$	400.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From 2014-2016 Lid Exceptions, Line (10))	\$	111,541.00 (5)
<b>LESS:</b> Amount Spent During 2015-2016	\$	40,000.00 (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	71,541.00 (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>\$ 164,005.59</b>
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**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	\$	102,632.99 (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).	\$	71,541.00 (11)
Allowable Capital Improvements	(12) \$	31,091.99
Bonded Indebtedness	(13) \$	60,000.00
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>	(19)	<b>\$ 91,091.99</b>
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<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	<b>\$ 72,913.60</b>
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*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*



**2016-2017 Levy Limit Form  
Sanitary and Improvement Districts**

**SID # 274 in Sarpy County**

Total Personal and Real Property Tax Request		\$ <u>163,605.59</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>90,891.99</u> ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ ) (D)	
Total Exclusions		( \$ <u>90,891.99</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>72,713.60</u> (3)
Valuation (Per the County Assessor)		\$ <u>18,178,398.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 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 2016**

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

TO : SID 274

**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 274	MISC-DISTRICT	504,766	18,178,398

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Dan Pittman, Sarpy County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

*Dan Pittman*

(signature of county assessor)

*8-18-16*

(date)

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

*Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.*

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2016