

**MINUTES OF THE MEETING OF
SANITARY AND IMPROVEMENT DISTRICT NO. 5,
CASS COUNTY, NEBRASKA**

Meeting convened at 6:00 p.m. on December 15, 2020 at 3200 Buccaneer Blvd, Plattsmouth, Nebraska, inside the clubhouse of Bay Hills Golf Club. Attached hereto are: the agenda for the meeting; the Affidavit of Printer regarding publication of notice of the meeting, which communicated the availability of the agenda, in the *Plattsmouth Journal*, Plattsmouth, Nebraska; advance notice of the meeting as provided to the County Clerk of Cass County and all Trustees; and the Trustees' acknowledgment of receipt of said notice and agenda. All proceedings were taken while convened with attendance open to the public.

ITEM 1

Meeting called to by order by Chairman Kurt Meisinger at 6:00 p.m.

ITEM 2

The Chair announced the locations of the Open Meetings Act and documents related to the agenda.

ITEM 3

Roll Call: Kurt W. Meisinger, Robert Karr, David L. Martin and James Grotrian. Absent: Dan Brandt.

ITEM 4

No persons were present to address the Trustees on issues not otherwise on the agenda.

ITEM 5

The Chair advised that the next series of items would address lifting special assessment levied on lots now owned by the District.

ITEM 5a

Motion by Grotrian, seconded by Martin, to temporarily recess as the Board of Trustees and convene as the Board of Adjustment and Equalization at 6:02 p.m. On roll call those voting aye: Grotrian, Martin, Karr and Meisinger. Voting nay: none. Absent: Brandt. Abstaining: None. The Chair declared the resolution adopted.

ITEM 5b

The Chair opened a Public Hearing at 6:02 p.m. for the purpose of hearing support, opposition, criticism, suggestions or observations of all interested parties concerning the possible passage of the

following Resolution related to lifting special assessments previously imposed on lots now owned by Sanitary and Improvement District No. 5, Cass County, Nebraska: A RESOLUTION OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA TO LIFT SPECIAL ASSESSMENTS FOR WATER MAIN, SANITARY SEWER MAIN, STORM WATER SEWER MAIN AND PAVING IMPROVEMENTS PREVIOUSLY IMPOSED ON CERTAIN BENEFITTED LOTS ACQUIRED BY THE DISTRICT. No persons spoke in regard to the matter. The Chair closed the public hearing at 6:03 p.m.

ITEM 5c

Motion by Grotrian, seconded by Martin, to adjourn as the Board of Adjustment and Equalization and reconvene as the Board of Trustees at 6:03 p.m. On roll call those voting aye: Grotrian, Martin, Karr and Meisinger. Voting nay: none. Absent: Brandt. Abstaining: None. The Chair declared the resolution adopted. The Chair declared the meeting of the Board of Adjustment and Equalization adjourned and reconvened the meeting of the Board of Trustees in open session at 6:03 p.m.

ITEM 5d

Resolution introduced by Meisinger, seconded by Karr:

RESOLUTION TO LIFT SPECIAL ASSESSMENTS

A RESOLUTION OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA TO LIFT SPECIAL ASSESSMENTS FOR WATER MAIN, SANITARY SEWER MAIN, STORM WATER SEWER MAIN AND PAVING IMPROVEMENTS PREVIOUSLY IMPOSED ON CERTAIN BENEFITTED LOTS ACQUIRED BY THE DISTRICT.

WHEREAS, the Board of Trustees of Sanitary and Improvement District No. 5, Cass County, Nebraska in prior years constructed improvements including water main, sanitary sewer main, storm water sewer main and paving improvements all located within the boundaries of the District which boundaries which are located in Sections 32, 33 and 34, T13N, R13E of the 6th P.M., Cass County, Nebraska, and Sections 4 and 5, T12N, R13E of the 6TH P.M.

WHEREAS, special assessments were imposed on lots which were owned by a party other than Sanitary and Improvement District No. 5, Cass County, Nebraska to the extent such lots were specially benefitted by the improvements and only to the extent of such benefit.

WHEREAS, Sanitary and Improvement District No. 5, Cass County, Nebraska has now acquired fee simple title to the lots listed herein and any payment of the same would constitute payment from public funds and would no longer benefit

the public.

WHEREAS, Sanitary and Improvement District No. 5, Cass County, Nebraska has no deficiencies in its Bond Fund caused by the nonpayment of special assessments and therefore continues to have the ability to make its payments of interest and principal of all outstanding warrants and/or bonds.

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees of Sanitary and Improvement District No. 5, Cass County, Nebraska, after having met as a Board of Adjustment and Equalization, find and determine that all outstanding special assessments, regardless of the date of levy, against the following lots be lifted and not be subject to re-levy:

(1) Lot 7R, Block 7, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(2) Lot 8R, Block 7, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(3) Lot 11R, Block 7, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(4) Lot 12R, Block 7, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(5) Lot 2R, Block 14, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(6) Lot 3R, Block 14, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(7) Lot 4R, Block 14, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(8) Lot 9R, Block 14, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(9) Lot 22, Block 29, Buccaneer Bay, a Subdivision as Surveyed, Platted and Recorded in Cass County, Nebraska

(10) Lot 30R, Buccaneer Bay 1st Addition, an Administrative Replat, as Surveyed, Platted and Recorded in Cass County, Nebraska.

PASSED AND APPROVED this 15TH day of December 2020.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Dan Brandt
Dan Brandt, Clerk

On roll call those voting aye: Grotrian, Martin, Karr and Meisinger. Voting nay: none. Absent: Brandt. Abstaining: None. The Chair declared the resolution adopted.

ITEM 6

Trustee Meisinger disclosed that he worked at Frankel Zacharia, and while not a member of the firm with an ownership interest, he intended to abstain in voting on any motion related to consideration of the Technology Solutions Proposal submitted by Frankel Zacharia, LLC. The Chair advised that Trustee Martin had additional questions for the firm to answer and as a result laid the matter over to the next meeting for consideration.

ITEM 7a

Mr. Wilson, of PeopleService, presented the attached report on Water/Wastewater and Water billing.

ITEM 7b

Mr. Wilson advised that he had not received a proposal from the company he contacted to slip line repair a portion of sanitary sewer main. Mr. Lucas Billesbach of JEO Consulting Group, engineers, noted the based on the length of pipe to be repaired, the Nebraska Department of Environment and Energy generally required a permit for such repair and that engineering services generally were minimal to obtain a permit and that with plans, bids for the work generally were reduced. The Chair laid the matter over to the next meeting.

ITEM 7c

The Chair requested Mr. Lucas Billesbach of JEO Consulting Group, Inc., engineers, to discuss and answer questions concerning possible improvements to the water and wastewater systems and infrastructure.

In regard to water system improvements, Mr. Billesbach understood that one well was currently in use for drinking water but that a second well could be put into use with a notice mailing to customers. There also is a third well if necessary for fire protection but would contaminate the system for drinking water purposes. Mr. Billesbach understood that nothing in the system appeared at risk for failure in the next year or so and that by then the City of Plattsmouth would be much further along in discussions with Metropolitan Utilities District in terms of bringing a water main through Buccaneer Bay, using the easement of Omaha Public Power District, to serve Plattsmouth. Once that decision was made, the District would be in a much better position to determine its course of action. During this time, the District could continue to maintain the booster station and it could

consider adding a portable generator.

In regard to the wastewater system improvements, the Chair noted that some action was necessary because the treatment plant was running over capacity. Mr. Billesbach recommended an ISAM expansion, effluent pump upgrade and influent lift station grinder/screen. Mr. Billesbach indicated that the engineering proposal would increase some what if the decision was made to look closer at an influent screen rather than grinder and that ultimate cost for installation would be considerably higher but he result would be better for the plant.

Discussion was held concerning borrowing from the State Revolving Fund and contacting Ameritas for purposes of underwriting the warrants during construction. The Chair directed Mr. Johnson to begin the financing process for the project if the engineering contract was approved.

ITEM 7d

Trustee Grotrian asked Mr. Billesbach if the approximate percentage of engineering fees to project cost was below 20%. Mr. Billesbach responded that it was approximately 18%. Motion by Grotrian, seconded by Martin, to approve, and authorize the chair to execute, an engineering agreement with JEO Consulting Group, Inc. to prepare plans and specifications, and to let bids for improvements to the wastewater system and infrastructure including an ISAM expansion, effluent pump upgrade and influent lift station grinder/screen. On roll call those voting aye: Grotrian, Martin, Karr and Meisinger. Voting nay: none. Absent: Brandt. Abstaining: None. The Chair declared the resolution adopted.

ITEM 7e

In light of the discussion on Item 7c, the Chair, without objection, tabled to a later meeting consideration of requesting a contract proposal from JEO Consulting Group, Inc. to engineer improvements to the water system and infrastructure.

ITEM 7f

The Chair explained that two connection fees were inadvertently paid by 14C, LLC for water and sanitary sewer connections so it was necessary to authorize a refund to the company from the service fee fund. The Chair also advised that this was the company that during house construction damaged the lot next to the house during construction and that lot is owned by the District. Following discussion, the chair laid over consideration of the reimbursement to see if the company repaired the lot damaged. Mr. Johnson asked that the Chair void the prepared warrant.

ITEM 8a

Trustee Karr provided a verbal roads report. Mr. Karr would like to make a complete survey of the District's roads as an update to the survey conducted in approximately 2016 to prepare for the road reconstruction project completed a couple years ago. The survey would recommend repairs with approximate costs and would prioritize the repairs based on traffic volumes and severity of damage

to the road. Trustee Karr also advised that he, along with Trustee Grotrian, Mr. Dolezal and Mr. Johnson, inspected several areas of erosion which he is hoping will come to the Board in January or February for a determination of responsibility and for repair decisions.

ITEM 8b

Mr. Dan Dolezal, engineer for the District, advised that with the survey discussed in Item 8a, it would make sense to bring the areas ponding into the study and prioritize them as well. The Chair tabled the matter for a later meeting when the survey is complete.

ITEM 8c

The Chair tabled consideration of repair and reconstructing the Windward Court cul-de-sac for a later meeting when the survey of streets as identified in Item 8a is complete.

ITEM 8d

Following discussion with Mr. Dolezal regarding the extension of a storm drain discharge pipe near 3618 Becker Court and Mr. Johnson's comments that the repair was necessary, motion by Martin, seconded by Grotrian, to approve the engineering plans prepared by Ehrhart Griffin & Associates and to and authorize the Mr. Dolezal to publish for bids for the extension of a storm drain discharge pipe near 3618 Becker Court. On roll call those voting aye: Meisinger, Martin, Karr and Grotrian. Voting nay: none. Absent: Brandt. Abstaining: none. The Chair declared the resolution adopted.

ITEM 9a

Trustee Grotrian provided a verbal grounds report.

ITEM 9b

Trustee Grotrian had the Chair lay over to the next meeting discussion of a conservation easement to record against Outlot H, the park area owned by the District involving approximately 90 acres.

ITEM 9c

Trustee Grotrian had the Chair lay over consideration of proceeding toward a sale of approximately 18 acres of Outlot H by an abutting resident.

ITEM 9d

Trustee Grotrian had the Chair lay over consideration of the possible sale of additional ground in Outlot H to residents owning property abutting the outlot pending approval of a conservation easement.

ITEM 10

Mr. Anthony W. Wojtalewicz discussed with the Trustees the possible development of the current HOP farm ground and possible use of a part of the same for the wastewater treatment plant expansion if necessary. No action was taken at this time and the Chair directed Mr. Johnson to place the matter on the next agenda for consideration.

ITEM 11

The attached finance report was presented by Trustee Meisinger.

ITEM 11a

Motion by Meisinger, seconded by Martin, to approve, and authorizing the Clerk to execute, the annual statement for the District. On roll call those voting aye: Meisinger, Martin, Karr and Grotrian. Voting nay: none. Absent: Brandt. Abstaining: none. The Chair declared the resolution adopted.

ITEM 11b

Following receipt and review of the draft audit report for fiscal year ended June 30, 2020, no action was necessary.

ITEM 11c

Motion by Meisinger, seconded by Martin, to approve, and authorizing the Chair to execute, the management representation letter, with Journal Entries, for the audit of the financial records of the District for year ended June 30, 2020. On roll call those voting aye: Meisinger, Martin, Karr and Grotrian. Voting nay: none. Absent: Brandt. Abstaining: none. The Chair declared the resolution adopted.

ITEM 12

Trustee Martin advised that he had a conflict of interest in approving his reimbursement for costs he advanced to renew the District's web host services. Motion by Grotrian, seconded by Meisinger, to approve the following resolution:

Be It Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bill, statement and invoice be and hereby are approved, and that the Chair and Clerk, be and hereby are authorized to execute and deliver the warrant for the payment of the same, dated December 15, 2020, to be drawn on the General Fund of the District:

GENERAL FUND WARRANT

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 300.95	18197	David L. Martin	Inv. for payment to web services host

On roll call those voting aye: Meisinger, Karr and Grotrian. Voting nay: none. Absent: Brandt. Abstaining: Martin. The Chair declared the resolution adopted.

ITEM 13

Motion by Meisinger, seconded by Grotrian, to authorize Trustee Karr to ast as Clerk pro temp and to sign warrants in the absence of the Clerk, and to approve the Consent Agenda as follows:

Be It Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska to approve the consent agenda:

- a Approve the Minutes of the November 17, 2020 meeting of the Board of Trustees; and
- b Approve payment of the claims and invoices.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be and hereby are approved, and that the Chair and Clerk, be and hereby are authorized to execute and deliver warrants for the payment of the same, all dated December 15, 2020, to be drawn on the General:

General Fund Account

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$2,529.45	18198	OPPD	Inv. service dates 11/4/20-12/5/20
\$ 455.00	18199	Frankel Zacharia	Inv. No. 114188 (financial reports)
\$5,437.36	18200	Roger K. Johnson	Inv. No. 49 (attorney fees & costs)
\$2,205.00	18201	RDG Planning and Design	Inv. No. 37309 (master planning)
\$4,819.21	18202	Ehrhart Griffin & Assoc.	Inv. No. B6964 (Windward-Wedgewood pavement (Thiele boring), golf course erosion analysis & Becker Court storm sewer extension)

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be and hereby are approved, and that the Chair and the Clerk, be and hereby are authorized to execute and deliver warrants for the payment of the same, all dated December 15, 2020, with the warrants to be drawn on the Service Fee Fund account, which warrants are redeemable upon presentation to the Cass County Treasurer:

Service Fee Fund Account

<u>Warrant No.</u>	<u>Amount</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 100.41	18161	Midwest Laboratories	Inv. No. 1019980 (wastewater testing)
\$6,960.86	18162	PeopleService, Inc.	Inv. No. 36846 (Jan. service \$4,850.00; Nov. billing for 542 connections \$2,075.86; NSF check \$35.00)
\$ 180.00	18163	Roger K. Johnson	Inv. No. 49 (attorney fees & costs)
\$ 65.00	18164	Windstream Comm	Inv. dated 11/20 (utilities phone)

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be and hereby are approved, and that the Chair and Clerk, be and hereby are authorized to execute and deliver warrants for the payment of the same, all dated December 15, 2020, with the warrants to be drawn on the Construction Fund account and to draw interest at 7.00% per year and to be redeemed no later than December 15, 2025:

**Construction Fund Account
(Due December 15, 2025)**

None.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that both the Board and the District find and determine, and covenant and warrant, and agree that (a) the facilities for which the above Warrants are issued are for essential governmental functions and are designed to serve members of the general public on an equal basis; (b) there are no persons with rights to use said facilities other than as members of the general public; © ownership and operation of said facilities is with the District or another political subdivision; (d) none of the proceeds of the Warrants will be loaned to any person and to the extent that special assessments have been or are to be levied for any said facilities, such special assessments have been or are to be levied under Nebraska law

as a matter of general application to all property specially benefitted by such facilities in the District; (e) the development of the land in the District is for residential or commercial use; (f) the development of the land in the District for sale and occupation by the general public is proceeding with reasonable speed and (g) the District hereby authorizes and directs the Chair or Clerk to file, when due, an Information Reporting Form pursuant to Section 149(e) of the Internal Revenue Code of 1986 pertaining to the above Warrants.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the District covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its “qualified tax exempt obligations” under Section 265(b)(3)(B)(ii) of the Internal Revenue Code of 1986, as amended, and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$10,000,000 during the calendar year in which the above Warrants are to be issued.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that this and the preceding Resolutions are adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and Chair and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Cass County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. This District reasonably anticipates that moneys in its Bond Fund reasonably attributable to the above Warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such moneys. That amount which is currently held in the District’s Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such moneys, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above warrants.

2. To the best of their knowledge, information and belief, the above

expectations are reasonable.

3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. This Certificate is being passed, executed and delivered pursuant to Section 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that \$2,299.25 be transferred from the Service Fee Fund to the General Fund (OPPD electric service less the cost of street lighting).

On roll call those voting aye: Meisinger, Karr, Grotrian and Martin. Voting nay: none. Absent: Brandt. Abstaining: None. The Chair declared the resolution adopted.

ITEM 14

The Chair advised that the next two meetings are tentatively set for 6:00 p.m. on January 19, 2021 and February 23, 2021 at 3200 Buccaneer Blvd, Plattsmouth, Nebraska, inside the clubhouse of Bay Hills Golf Club, if possible, or if not then either Plattsmouth State Bank Community Room in Plattsmouth, the Plattsmouth Library Auditorium, Nebraska Public Power District Building or other location in Plattsmouth.

ITEM 15

The agenda having been completed, on motion by Martin, recognized by the Chair, the meeting adjourned at approximately 7:55 p.m.

Dan Brandt, Trustee

Kurt W. Meisinger, Trustee

David L. Martin, Trustee

Robert Karr, Trustee

James Grotrian, Trustee