

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

Meeting convened on September 16, 2021 immediately following the adjournment of the Budget Hearing Meeting which convened at 6:10 p.m. and was called to order at 6:15 p.m., 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 order at 6:20 p.m.

ITEM 2

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

ITEM 3

Roll Call: Present: Kurt W. Meisinger, James Grotrian, Robert Karr, David L. Martin and Dan Brandt. Absent: none.

ITEM 4

Resolution introduced by Martin, seconded by Brandt:

RESOLUTION

A RESOLUTION OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA TO ADOPT THE BUDGET FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022 WHICH INCLUDES THE BASE LIMITATION PERCENT INCREASE OF 2.5% AND THE ADDITIONAL DISCRETIONARY LIMITATION INCREASE OF 1%.

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA, AS FOLLOWS:

WHEREAS, a public hearing was held by the Board of Trustees of Sanitary

and Improvement District No. 5, Cass County, Nebraska, as required by Nebraska law, to receive public comment concerning the proposed budget for fiscal year July 1, 2021 through June 30, 2022; and

WHEREAS, it is in the best interests of the District that the property tax request for fiscal year 2021-2022 be a different amount than the property tax request for the prior year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 5, Cass County, Nebraska that:

1. The budget for Sanitary and Improvement District No. 5, Cass County, Nebraska, is adopted for fiscal year of July 1, 2021 through June 30, 2022 in the total amount of \$4,600,623.00.

2. The dollar amounts include the base limitation percent increase of 2.5%.

3. The dollar amounts include the additional discretionary limitation increase of 1.0%.

4. The property tax request will result in a tax rate of \$0.620038 per \$100 of assessed value.

BE IT FURTHER RESOLVED that a copy of the budget and of this Resolution shall be certified and forwarded to the Nebraska State Auditor and the Clerk of Cass County, Nebraska on or before September 20, 2021.

PASSED AND APPROVED this 16TH day of September 2021.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Dan Brandt
Dan Brandt, Clerk

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

ITEM 5

Resolution introduced by Brandt, seconded by Martin:

RESOLUTION

A RESOLUTION OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA TO SET THE PROPERTY TAX REQUEST FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022 AT AN AMOUNT DIFFERENT FROM THE PROPERTY TAX REQUEST FOR THE PRIOR YEAR.

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA, AS FOLLOWS:

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Sanitary and Improvement District No. 5, Cass County, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, BE IT RESOLVED BY the Governing Body of Sanitary and Improvement District No. 5, Cass County, Nebraska that:

1. The 2021-2022 property tax request be set at:

General Fund: \$410,200.00
Bond Fund: \$466,800.00

2. The resulting levy request for each fund shall be:

General Fund Levy: 0.290010
Bond Fund Levy: 0.330026

3. The total assessed value of property differs from last year's total assessed value by 2.16 percent.

4. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.606958 per \$100 of assessed value.

5. The Governing Body of Sanitary and Improvement District No. 5, Cass County, Nebraska proposes to adopt a property tax request that will cause its tax rate to be 0.620038 per \$100 of assessed value.

6. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sanitary and Improvement District No. 5, Cass County, Nebraska will increase or decrease last year's budget by 1.48 percent.

7. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

PASSED AND APPROVED this 16TH day of September 2021.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Dan Brandt
Dan Brandt, Clerk

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

ITEM 6

Resolution introduced by Meisinger, seconded by Grotrian:

ORDINANCE NO. 21-001

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT FOR SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022 WHICH SHALL BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budget, attached as Exhibit A, presented and set forth in the budget statement, is hereby approved as the Annual Appropriation Bill for fiscal year beginning July 1, 2021 and ending June 30, 2022. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of Sanitary and Improvement District No. 5, Cass County, Nebraska. A copy of the budget document (Exhibit A) shall be forwarded as provided by law to the Nebraska Auditor of Public Accounts and to the Clerk of Cass County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage and approval as required by law.

PASSED AND APPROVED this 16TH day of September 2021.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Dan Brandt
Dan Brandt, Clerk

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

ITEM 7

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

ITEM 8a

For the roads report, Trustee Karr advised that signs which had been repaired required additional work to withstand weather.

ITEM 8b

Following extensive discussion, the Chair laid over to the next meeting consideration of requesting an engineering contract proposal from Ehrhart Griffin and Associates for the design of road and drainage improvements selected from the report prepared by Dan Dolezal, engineer, from his District wide survey of roads, drainage and related.

ITEM 8c

Resident Chanel Hill of 21016 Treasure Island Road, on behalf of those living near Bay Lake, raised concerns over removing the gate fence and gate in the circle at the end of the improved Treasure Island Road which is located in the right of way of Treasure Island Road. Resident Lou Wiggins of 2713 Fountain Circle, spoke in favor of removing the fence and gate in the circle at the end of the improved Treasure Island Road which is located in the right of way of Treasure Island Road asserting that the other way people accessed lots west of the end of that portion of Treasure Island Road which was improved was to trespass on what she asserted was land owned by Block 27 Lake Lot Home Owners Association. Mr. Tom Kappas of 3618 Fairway Drive, on behalf of Kappas Enterprises, LLC, spoke in opposition to removing the fence and gate. No action was taken.

ITEM 8d

Mr. Johnson advised that only one of three snow plow companies responded to the request for bids for snow plowing services for years 2021 - 2022 and 2022 - 2023. Mr. Johnson further advised that there were really three options to consider: (1) awarding a contract for the same, or (2) rejecting all bids and order rebidding or (3) negotiating with the sole bidder and establishing terms to either reject the bid and rebid or approve a contract at a negotiated cost. Motion by Grotrian, seconded by Karr to negotiate with the bidder, Lakeside Landscaping, Inc. to determine if pricing could be adjusted and equipment was adequate to perform the work. On roll call those voting aye: Martin, Karr, Grotrian, Brandt and Meisinger. Voting nay: none. Absent: none. Abstaining: None. The Chair declared the resolution adopted.

ITEM 9a

Trustee Grotrian advised that there were no new grounds issues.

ITEM 10a

Trustee Martin stated there was no water and wastewater committee report other than agenda items.

ITEM 10b

With Mr. Messer, of PeopleService, unavailable for the meeting, Trustee Martin presented the attached Water/Wastewater and Water billing report.

ITEM 10c

Trustee Martin advised that a quote was received some time ago for the slip line repair of a portion of the sanitary sewer main by Johnson Service Company but was not discovered by the prior operator and that the prices quoted needed to be confirmed based on the passage of time. The Chair laid over further discussion of the slip line repair of a portion of the sanitary sewer main by Johnson Service Company.

ITEM 10d

The Chair laid over discussion and action regarding consideration of a contract with Kerns Excavating Company, Inc. to grout certain manholes and to replace others in the District.

ITEM 10e

Absent the loan agreement with the Nebraska Department of Environment and Energy, the Chair laid over consideration of forwarding pay requests Nos. 1 - 4 of JEO Consulting Group, Inc. for engineering services related to the 2021 Wastewater Treatment Plant Expansion, JEO Consulting Group, Inc. Project No. 170921.02, seeking reimbursement for request Nos. 1 and 2 the same

having been paid in full and reimbursement of \$8,000 for No. 3 the same having been paid in part, and for payment by NDEE to JEO Consulting Group, Inc. of the balance due on No. 3 and all of No. 4.

ITEM 11a

Trustee Meisinger presented the attached finance report.

ITEM 12

Motion by Meisinger, seconded by Grotrian, to approve the Consent Agenda:

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 August 17, 2021 Meeting of the Board of Trustees;
- 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 September 16, 2021, to be drawn on the General Fund, and which are redeemable upon presentation to the Cass County Treasurer.

GENERAL FUND WARRANTS
CONSENT AGENDA, ITEM 12b

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 501.15	18256	Frankel Zacharia	Inv. No. 120027 (financial reports)
\$ 5,817.04	18257	Roger K. Johnson	Inv. No. 134 (attorney fees & costs)
\$ 1,600.00	18258	Aspen Landscaping	Inv. No. 143 (mowing)
\$ 1,311.50	18259	Wojo’s Outdoors	Inv. No. 1032 (mowing)
\$17,988.25	18260	Ehrhart Griffin & Assoc.	Inv. Nos. B7538 & B7539 (pavement analysis; Treasure Island Road realignment; replat 11R & 12R; TIRd encroachment; Becker Ct storm sewer; storm sewer grouting)

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 September 16, 2021, to be drawn on the Service Fee Fund, and which are redeemable upon presentation to the Cass County Treasurer:

SERVICE FEE FUND WARRANTS
CONSENT AGENDA, ITEM 12b

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 8,045.76	18221	PeopleService, Inc.	Inv. No. 38654 (Oct operations \$5,112.00; July bills \$2,197.76; NDHHS lab testing \$736.00)
\$ 540.00	18222	Roger K. Johnson	Inv. No. 135 (attorney fees & costs)
\$ 57.26	18223	Windstream Comm	Inv. dated 8/16/21 (well house phone)
\$ 6,198.13	18224	Hydro Optimization..., Inc.	Inv. No. 9823 (labor and parts water controls)
\$ 2,362.40	18225	Kerns Excavating Co., Inc.	Inv. No. 16499 (water main repair west of 3519 Fairway Dr.)

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 September 16, 2021, 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 September 16, 2026:

Construction Fund Account
(Due September 16, 2026)

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; (c) 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.

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

ITEM 14

The Chair advised that the next few meetings would be held on October 19, November 16 and Wednesday December 15, 2021. An item identified to include on the next agenda was consideration of contracting with Kerns Excavating Company, Inc. to raise certain fire hydrants in the District.

ITEM 15

The agenda having been completed, on motion by Grotrian and recognized by the Chair, the meeting adjourned at approximately 7:57 p.m.

Dan Brandt, Trustee

Kurt W. Meisinger, Trustee

David L. Martin, Trustee

Robert Karr, Trustee

Recorded by:

James Grotrian, Trustee

Roger K. Johnson
Attorney for the District