

MINUTES REGULAR MEETING

MINUTES OF A REGULAR MEETING OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA

Meeting convened at 6:00 p.m. on September 17, 2024, at First State Bank Nebraska, second floor community room, 446 Main Street, Plattsmouth Nebraska. Attached hereto are: agenda for the meeting; Affidavit of Printer for publication of the meeting notice in the *Omaha World-Herald*, a newspaper of general circulation in Cass County, Nebraska, which stated the availability of the Agenda; advance notice of the meeting provided the County Clerk of Cass County and Trustees; and 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 by Trustee Kurt Meisinger at 6:19 p.m.

ITEM 2

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

ITEM 3

Roll Call: Present: Frank Gorhau, John Bolton, Jennifer Sommer and Kurt Meisinger. Absent: David Martin.

ITEM 4

Receipt of the certified election results was acknowledged and Trustees Frank Gorhau, John Bolton, Jennifer Sommer, Kurt Meisinger and David Martin were seated.

ITEM 5

Bolton and Gorhau nominated Meisinger for Chair. Meisinger and Sommer nominated Martin as Clerk. There being no further nominations, motion by Meisinger, seconded by Gorhau to close nominations and appoint those nominated to such positions. On roll call those voting aye: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

The Chair appointed Trustee Sommer as acting Clerk for the meeting.

ITEM 6

No persons were present to address the Board of Trustees during Open Session who were not otherwise on the agenda.

ITEM 7

Limited committee assignments were made:

<u>Committee</u>	<u>Chair</u>	<u>Second Trustee</u>
Finance:	Meisinger	
Roads:		
Utilities:	Martin	
Grounds:	Sommer	

ITEM 8a

For the general Utilities Committee report, in the absence of Trustee Martin, the Chair advised that water tower renovations were on schedule for a September 28 completion date even with a delayed start due to issues with pressure relief valves; coating the interior of the bowl was complete and was curing; average daily water usage was 400,000 gallons; a pump at the wastewater treatment plant was pulled for inspection; the crane at the wastewater treatment plant requires replacement; and Gretna Sanitation continues to mix yard waste with trash since only 190 residents have requested yard waste service and of those only approximately two-thirds of those customers place yard waste bins out for pick up.

ITEM 8b

Mr. Johnson advised that he had received the PeopleService report after he was able to forward or print the same but would send it to the Trustees after the meeting.

ITEM 9a

Former Trustee Karr attended the meeting to update the Board on the condition of the roads so that the new Roads Committee members would be updated on the repairs and work needed.

ITEM 9b

Following discussion, motion by Meisinger, seconded by Gorhau to lay over to the next meeting an award the snow removal contract for years 2024 - 2025 and 2025 -2026 with a possible additional year. On roll call those voting aye: Gorhau, Sommer and Meisinger. Voting nay: Bolton. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 10a

For a Grounds and Parks report, Trustee Sommer advised that a contractor should be engaged to mow the path between the wastewater treatment plant and Four Mile Creek.

ITEM 10a1

Trustee Sommer advised that the county roads supervisor has accepted the language for the parking lot signage and the signs have been ordered.

ITEM 11a

The Chair presented the September 2024 finance report which is attached.

ITEM 11b

The Chair presented the July 2024 utility revenue report which is attached.

ITEM 11c

The County Treasurer's reports for the month ended August 31, 2024 had not been received.

ITEM 11d

At 7:42 p.m. the Chair opened the Special Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers related to the final tax request for Sanitary and Improvement District No. 5, Cass County, Nebraska final tax request for fiscal year of July 1, 2024 through June 30, 2025 The Chair closed the Special Hearing on the final tax request at 7:45 p.m.

ITEM 11e

Motion by Meisinger, seconded by Bolton to approve, and authorize the Clerk to execute, the Frankel, LLC representation letter related to the preparation of the 2024 - 2025 fiscal year budget. On roll call those voting aye: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 11f

Resolution No. 24-03 introduced for adoption by Meisinger, seconded by Sommer:

RESOLUTION NO. 24-03

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, 2024 THROUGH JUNE

30, 2025 WHICH INCLUDES THE BASE LIMITATION PERCENT INCREASE OF 2.5% AND THE ADDITIONAL DISCRETIONARY LIMITATION INCREASE OF 1%.

NOW, THEREFORE, 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, 2024 through June 30, 2025;

WHEREAS, a super majority (75%) of the Trustees must vote to approve the additional discretionary limitation increase of 1.0%; and

WHEREAS, it is in the best interests of the District that the property tax request for fiscal year 2024 - 2025 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, 2024 through June 30, 2025 in the amount of:

General Fund:	\$515,500.00
Bond Fund:	<u>\$487,700.00</u>
Total	\$1,003,200

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 \$0.534852 per \$100 of assessed value.

BE IT FURTHER RESOLVED that a copy of the budget and this Resolution be certified and forwarded to the Nebraska State Auditor and Cass County Clerk on or before September 30, 2024.

PASSED AND APPROVED this 17TH day of September 2024.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Jennifer Sommer
Jennifer Sommer, Acting Clerk

On roll call those voting aye: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 11g

Resolution No. 24-04 introduced for adoption by Sommer, seconded by Gorhau:

RESOLUTION NO. 24-04

A RESOLUTION OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA TO SET ITS PROPERTY TAX REQUEST FOR FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025 IN AN AMOUNT DIFFERENT FROM 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, AS FOLLOWS:

WHEREAS, *Neb. Rev. Stat. §77-1632* 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 property 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 resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$515,500.00
Bond Fund:	\$487,700.00
2. The total assessed value of property differs from last year's total assessed value by 9.46 percent.
3. 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 0.520723 per \$100 of assessed value.

4. Sanitary and Improvement District No. 5, Cass County, Nebraska proposes to adopt a property tax request that will cause its tax rate to be 0.534852 per \$100 of assessed value.

5. 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 -16.16 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk by on or before October 15, 2024.

PASSED AND APPROVED this 17TH day of September 2024.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Jennifer Sommer
Jennifer Sommer, Acting Clerk

On roll call those voting aye: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 11h

Ordinance No. 24-02 introduced for adoption by Meisinger, seconded by Gorhau:

ORDINANCE NO. 24-02

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT FOR SANITARY AND IMPROVEMENT DISTRICT NO. 5, CASS COUNTY, NEBRASKA FOR FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025 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, 2024 and ending June 30, 2025. 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. The Board of Trustees of Sanitary and Improvement District No. 5, Cass County, Nebraska hereby appropriates sums necessary expenses and liabilities.

Section 3. This ordinance shall take effect and be in full force from and upon its passage and approval as required by law.

PASSED AND APPROVED this 17TH day of September 2024.

By: /s/ Kurt Meisinger
Kurt Meisinger, Chair

ATTEST:
/s/ Jennifer Sommer
Jennifer Sommer, Acting Clerk

On roll call those voting aye: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 12

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

NOW, THEREFORE, 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 meeting minutes for August 20, 2024
- b Approve payment of the claims and invoices
- c Transfer \$4,542.72 from the Service Fee Fund to General Fund (water/wastewater electric systems usage)

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 17, 2024, to be drawn on the General Fund, and which are redeemable upon presentation to the Cass County Treasurer.

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

General Fund Warrant No. 18499 payable to Doug Mickells, the Board of Trustees hereby cancels Warrant No. 18467, dated May 21, 2024, in the amount of \$140.00 payable to Brandt Sprinkler Services.

GENERAL FUND WARRANTS
CONSENT AGENDA, ITEM 12b
(Due September 17, 2024)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 934.00	18493	Frankel, LLC	Inv. Nos. 1445 (tech) & 142048 (finance report & water billing)
\$ 5,644.00	18494	Roger K. Johnson	Inv. No. 686 (attorney fees & costs)
\$12,953.72	18495	Ehrhart Griffin	Inv. Nos. B9944 & B9969 (surveying & civil engineering)
\$ 1,034.00	18496	Roger K. Johnson	Inv. No. 688 (Gibbons attorney fees)
\$ 2,480.00	18497	Aspen Landscaping	Inv. No. 222 (mowing lots)
\$ 4,909.34	18498	OPPD	Inv. service 8/7/24 - 9/5/24 (electric)
\$ 140.00	18499	Doug Mickells	Inv. No. 40 (reimburse payment to Brandt Sprinkler for damage repairs when working on Windward Dr; May check to Brandt marked "cancelled" and returned to County Treasurer)

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 17, 2024 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
(Due September 17, 2024)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$12,874.95	18450	Gretna Sanitation	Inv. No. 343591(August trash collection)
\$13,965.00	18451	PeopleService, Inc.	Inv. No. 105617 (\$11,650.00 Sept ops; \$2,300.00 August bills; & \$105.00 NFS checks)
\$ 2,052.00	18452	Roger K. Johnson	Inv. No. 687 (attorney fees & costs)
\$ 81.36	18453	Windstream	Inv. issued 8/15/24 (well house phone)
\$ 180.00	18454	Country Mile Wireless	Inv. No. IO6RGW (wireless internet)
\$ 967.85	18455	Hose & Handling, Inc.	Inv. No. 196495 (parts WWTP)

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 17, 2024, with the warrants to be drawn on the Construction Fund account and if registered to draw interest at 7.00% per year and to be redeemed no later than September 17, 2024:

CONSTRUCTION FUND WARRANTS
CONSENT AGENDA, ITEM 12b
(Due September 17, 2024)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$2,255.80	18228	Roger K. Johnson	Inv. No. 689 (fees)

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: Gorhau, Bolton, Sommer and Meisinger. Voting nay: none. Absent: Martin. Abstaining: none. The Chair declared the resolution adopted.

ITEM 12

The Chair advised that the next few meetings would be held at First State Bank Nebraska, second floor community room, 446 Main Street, Plattsmouth Nebraska on October 22, November 19 and December 17, 2024.

ITEM 13

The agenda having been completed, the Chair adjourned the meeting at 7:52 p.m.

Kurt W. Meisinger, Trustee

David Martin, Trustee

Jennifer Sommer, Trustee

Frank Gorhau, Trustee

Recorded by:

John Bolton, Trustee

Roger K. Johnson
Attorney for the District