


CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 23 of Sarpy County, Nebraska**, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.
2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.
6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 3rd day of September 2024.


Jeannine Glesmann, Chairwoman


Mary McNamara, Clerk

**SANITARY AND IMPROVEMENT DISTRICT NO. 23
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 23 of Sarpy County, Nebraska was convened in open and public session at 6:30 p.m. on September 3, 2024, at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

Present at the meeting were Trustees Jeannine Glesmann, Mary McNamara, Patirica Drummond, and Paula Ann Bidrowsky. Jason Henley was absent. Also present were Mark Johnson, attorney for the District, Don Heine a representative of TD2, engineer for the District, Account Receivable Clerk, June Jordening, Gary Shepherd (accountant), Michael Quinn of Quinn Services, a representative of Bluestem Capital Partners, financial advisors for the District.

Notice of the meeting was given in advance thereof by publication in *The Daily Record* on August 29, 2024, a copy of the Proof of Publication being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk, Papillion, Nebraska at least seven days prior to the time set by the Board of Trustees for this meeting and filed her Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

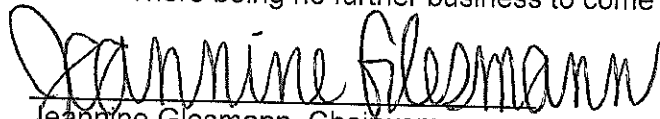
The Chairwoman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Budget Hearing of Sanitary and Improvement District No. 23 was held the 3rd day of September 2024, at 6:30 p.m. Three copies of the proposed budget statement were available to the public. The Chairman then presented the proposed budget of the District outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget and advised that the Budget Summary had been published in *The Daily Record* (omahadailyrecord.com), a legal newspaper of Sarpy County, Nebraska on August 29, 2024, a copy of the Proof of Publication being attached to these minutes.

The floor was then opened for public comment on the proposed budget statement. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. It was then advised that no one owning property or having a vested interest in the property located within the boundaries of the District appeared at this hearing on the proposed Budget and Budget Summary to offer support, opposition, criticism, suggestions, or observations concerning the proposed 2024-2025 Budget, a motion was duly made, seconded, and approved by a unanimous vote of the Board of Trustees to close the Budget Hearing.

{REMAINDER OF PAGE INTENTIONALLY LEFT BLANK, SIGNATURE
PAGE FOLLOWS}

There being no further business to come before the meeting, the meeting was adjourned.



Jeannine Glesmann, Chairwoman


Mary McNamara, Clerk

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 23 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on September 3, 2024, was given to the Sarpy County Clerk Omaha at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designed in the notice of meeting published in The Daily Record on August 29, 2024, and that no items were added to the agenda after the commencement of the meeting; and further, that the minutes for the meeting were available for public inspection within ten (10) days of the date of said meeting and that a copy of the minutes of this meeting were sent to the Sarpy County Clerk of Papillion, Nebraska within thirty days from the date of this meeting.



Mary McNamara, Clerk

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

**SANITARY AND IMPROVEMENT DISTRICT
NO. 23 OF SARPY COUNTY, NEBRASKA**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 77-1631 to 13-513, that the governing body will meet on the 3rd day of September 2024 at 6:30 o'clock P.M. at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget. The budget details for this meeting are available for public inspection at the office of the Clerk at 11440 West Center Road, Omaha, Nebraska during regular business hours, which meeting will be open to the public.

2022-2023 Actual Disbursements & Transfers	\$	472,652.31
2022-2023 Actual Disbursements & Transfers	\$	930,703.94
2024-2025 Proposed Budget of Disbursements & Transfers	\$	3,034,431.00
2024-2025 Necessary Cash Reserve	\$	616,150.55
2024-2025 Total Resources Available	\$	5,650,589.55
Total 2024-2025 Personal & Real Property Tax Requirement	\$	575,039.43
Unused Budget Authority Created For Next Year	\$	43,566.41

Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 291,811.01
Personal and Real Property Tax Required for Bonds	\$ 283,228.34

8/29 ZNEZ

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

**SANITARY AND IMPROVEMENT DISTRICT
NO. 23 OF SARPY COUNTY, NEBRASKA**

NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1631, that the governing body will meet on the 3rd day of September 2024, and will commence immediately upon adjournment of the preceding Budget Hearing and Budget Summary, which will begin at 6:30 P.M. at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	\$45,714.00	\$3,034,431.00	235%
Property Tax Request	\$471,315.41	\$575,039.35	22%
Valuation	72,264,521	85,826,769	11%
Tax Rate	0.610000	0.670000	10%
Tax Rate If Prior Tax Request was at Current Valuation	0.519147		

8/29 ZNEZ

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

**SANITARY AND IMPROVEMENT DISTRICT
NO. 23 OF SARPY COUNTY, NEBRASKA**

NOTICE OF REGULAR MEETING

NOTICE IS HEREBY GIVEN that the regular board meeting of Sanitary and Improvement DISTRICT NO. 23 of Sarpy County, Nebraska will commence immediately upon adjournment of the preceding Budget Hearing and Special Public Hearing, which will begin at 6:30 P.M. on September 3, 2024, at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska, and continue until all attendees' testimony has concluded, which meeting will be open to the public. An agenda for such meeting, kept continuously current is available for public inspection at 11440 West Center Road, Ste. C, Omaha, Nebraska, and includes the payment of bills and other business of the District.

Clerk of the District

ZNEZ

8/29

The Daily Record

Proof of Publication

JASON W. HUFF, Publisher

UNITED STATES OF AMERICA, }
The State of Nebraska, } ss.
District of Nebraska,
County of Douglas,
City of Omaha

JASON W. HUFF, being duly sworn, deposes and says that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for _____ consecutive weeks on:

8/29/24

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.

GENERAL NOTARY - State of Nebraska
NICOLE M. PALMER
My Comm. Exp. October 1, 2025

Publisher's Fee \$115.33

Additional Copies \$

Filing Fee \$

Total \$115.33

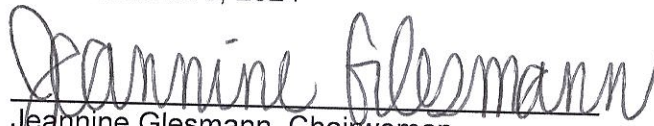
Jason W. Huff
Subscribed in my presence and sworn to before
me this AUGUST 29 2024

Nicole M. Palmer
Notary Public in and for
Douglas County, State of Nebraska

ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING

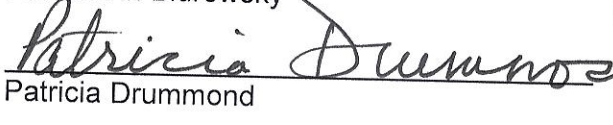
The undersigned Trustees of Sanitary and Improvement District No. 23 of Sarpy County, Nebraska do hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 6:30 p.m. on September 3, 2024, at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

DATED: SEPTEMBER 3, 2024


Jeannine Glesmann, Chairwoman


Mary McNamara, Clerk


Paula Ann Bidrowsky


Patricia Drummond

Jason Henley

2024-2025
STATE OF NEBRASKA
SID BUDGET FORM

SID # 23

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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:

\$	291,811.01
\$	283,228.34
\$	575,039.35

Property Taxes for Non-Bonds
Principal and Interest on Bonds
Total Personal and Real Property Tax Required

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2024

\$	2,605,000.00
\$	1,008,501.00
\$	3,613,501.00

Principal
Interest
Total Bonded Indebtedness

\$ 85,826,769
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
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

See Accountant's Compilation Report

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 has been in Existence 5 Years or Less

☐ YES, SID has been in Existence for 5 Years or less;
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, 2023 through June 30, 2024?

☒ YES ☐ NO

If YES, Please submit Interlocal Agreement Report by September 30th.

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, 2023 through June 30, 2024?

☐ YES ☒ NO

If YES, Please submit Trade Name Report by September 30th.

Submission Information

Budget Due by 9-30-2024

Submit budget to:

- Auditor of Public Accounts -Electronically on Website or Mail
- County Board (SEC. 13-508), C/O County Clerk

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO : SID 23

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type(e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SID 23	MISC-DISTRICT	394,278	85,826,769

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I Dan Pittman, Sarpy County Assessor hereby certify that the valuations 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)

8/16/2024
(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.

Lengemann & Associates, P.C.
Certified Public Accountants
www.lengemanncpa.com

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Trustees
Sanitary and Improvement District
No. 23 of Sarpy County, Nebraska

Management is responsible for the accompanying historical financial information of the Sanitary and Improvement District No. 23 of Sarpy County, Nebraska (District) as of June 30, 2024, and for the year then ended included in the accompanying prescribed form (2024-2025 State of Nebraska Sanitary and Improvement District Budget Form), in accordance with the cash basis of accounting as required by the Nebraska Auditor of Public Accounts (APA). We did not audit or review the financial information included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying prescribed form.

Management is also responsible for the accompanying forecasted financial information of the District as of June 30, 2024, and for the years then ending included in the accompanying prescribed form (2024-2025 State of Nebraska Sanitary and Improvement District Budget Form), and the related summaries of significant assumptions, and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). This financial forecast is presented on the cash basis of accounting as required by the APA, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a financial forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecasts, they might influence the user's conclusions about the District's cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the forecasts are not designed for those who are not informed about such matters.

The forecasted and historical information included in the accompanying prescribed form is presented in accordance with the requirements of the APA and is not intended to be a complete presentation of the

District's assets and liabilities in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the District's management and the APA and is not intended to be and should not be used by anyone other than these specified parties.

LENGEMANN & ASSOCIATES, P.C.

Lengemann & Associates, P. C.

Omaha, Nebraska

August 20, 2024

SID # 23 in Sarpy County

TOTAL ALL FUNDS		Actual 2022 - 2023 (Column 1)	Actual 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
Line No.				
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ 5,035.77	\$ 1,015.50
3	Investments	\$ 9,708.93	\$ -	\$ -
4	County Treasurer's Balance	\$ 539,297.57	\$ 715,393.11	\$ 1,116,609.98
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 549,006.50	\$ 720,428.88	\$ 1,117,625.48
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 378,821.60	\$ 407,824.70	\$ 563,764.07
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 802.49	\$ 933.34	\$ 850.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 24,438.98	\$ 30,100.00	\$ -
11	State Receipts: Property Tax Credit	\$ 22,536.00	\$ 26,118.63	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 217,675.62	\$ 862,923.87	\$ 1,968,350.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 1,193,281.19	\$ 2,048,329.42	\$ 3,650,589.55
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 429,887.00	\$ 556,425.48	\$ 625,350.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 245,364.71	\$ 2,250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 42,965.31	\$ 127,638.75	\$ 159,081.00
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	\$ -	\$ 1,275.00	\$ -
26	Judgments	\$ -	\$ -	\$ -
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)	\$ 472,852.31	\$ 930,703.94	\$ 3,034,431.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 720,428.88	\$ 1,117,625.48	\$ 616,158.55
31	Cash Reserve Percentage			79%

PROPERTY TAX RECAP

Tax from Line 6	\$ 563,764.07
County Treasurer's Commission at 2% of Line 6	\$ 11,275.28
Total Property Tax Requirement	\$ 575,039.35

SID # 23 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	\$ 291,811.01
Bond Fund	\$ 283,228.34

Total Tax Request	** \$ 575,039.35

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

*** If levying taxes in a Fund besides the General or Bond Fund, must provide statutory authority for that levy

Statute citation: _____

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.

Special Reserve Fund Name	Amount
Bond Fund	\$ 341,615.40
Total Special Reserve Funds	\$ 341,615.40
Total Cash Reserve	\$ 616,158.55
Remaining Cash Reserve	\$ 274,543.15
Remaining Cash Reserve %	35%

*See Accountant's Compilation Report

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: \$
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	

Transfer From:	Transfer To:
Reason:	Amount: \$
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	

Transfer From:	Transfer To:
Reason:	Amount: \$
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Mark Johnson, Attorney for District
 ADDRESS Fullenkamp, Jobeun, Johnson & Beller LLP
 CITY & ZIP CODE 11440 W Center Road
 TELEPHONE Omaha, NE 68144
 WEBSITE (402) 334-0700

BOARD CHAIRPERSON

NAME Jeannine Glesmann

TITLE /FIRM NAME Chairperson

TELEPHONE (402) 334-0700

EMAIL ADDRESS Beth@Fjblaw.com

CLERK/TREASURER/SUPERINTENDENT/OTHER

Mark Johnson, Attorney for District

Fullenkamp, Jobeun, Johnson & Beller LLP

(402) 334-0700

PREPARER

John Winter

Lengemann & Associates, P.C.

(402) 592-1236

thefirm@lengemanncpa.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 # 23 in Sarpy County
2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	575,039.35
Motor Vehicle Pro-Rate	(2)	\$	850.00
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 Prior Year Lid Exceptions, Line (10))		\$	- (5)
LESS: Amount Spent During 2023-2024		\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds <i>(Cannot be a Negative Number)</i>	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	575,889.35

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	- (10)
LESS: 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).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	283,228.34
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)		
TOTAL LID EXCEPTIONS (B)	(19)	\$	283,228.34

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	\$ 292,661.01
--	----------------------

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

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2****OPTION 1****Prior Year Restricted Funds Authority** = Line (8) from last year's Lid Computation Form

325,243.91

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 Prior Year Lid Computation Form

Allowable Percent Increase **Less** Vote Taken From Prior Year Lid Computation Form Line (6) - Line (5)

Option 2 - (A)

%

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)

Option 2 - (B)

-

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)

Option 2 - (C)

-

Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES**1 BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

(2)

-

%

$$\frac{394,278.00}{2024 \text{ Growth per Assessor}} \div \frac{77,264,821.00}{2023 \text{ Valuation}} = \frac{0.51}{\text{Multiply times 100 To get \%}} \%$$

(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

(4)

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

3.50 %

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

(6)

11,383.54

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

(7)

336,627.45

Less: Restricted Funds from Lid Supporting Schedule

(8)

292,661.01

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

(9)

43,966.44

(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.

SID # 23 in Sarpy County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
-NONE-	

Total - Must agree to Line 10 on Lid Support Page 4

\$ -

*See Accountant's Compilation Report

Levy Limit Form
Sanitary and Improvement Districts

SID # 23 in Sarpy County

Total Personal and Real Property Tax Request		\$ <u>575,039.35</u>
Less Personal and Real Property Tax Request for:		(1)
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(\$ <u>283,228.34</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ <u>283,228.34</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>291,811.01</u> (3)
Valuation (Per the County Assessor)		\$ <u>85,826,769.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.340000</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.

Sanitary and Improvement District # 23

IN

Sarpy County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the _____ day of _____ 2024, at _____ o'clock _____, at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 472,852.31
2023-2024 Actual Disbursements & Transfers	\$ 930,703.94
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 3,034,431.00
2024-2025 Necessary Cash Reserve	\$ 616,158.55
2024-2025 Total Resources Available	\$ 3,650,589.55
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 575,039.35
Unused Budget Authority Created For Next Year	\$ 43,966.44

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 291,811.01
Personal and Real Property Tax Required for Bonds	\$ 283,228.34

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of _____ 2024, at _____ o'clock _____, at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	846,714.00	3,034,431.00	258%
Property Tax Request	\$ 471,315.41	\$ 575,039.35	22%
Valuation	77,264,821	85,826,769	11%
Tax Rate	0.610000	0.670000	10%
Tax Rate if Prior Tax Request was at Current Valuation	0.549147		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of SID # 23 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, the Governing Body of SID # 23 resolves that:

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

General Fund: \$ 291,811.01

Bond Fund: \$ 283,228.34

2. The total assessed value of property differs from last year's total assessed value by 11.08 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 0.549147 per \$100 of assessed value.

4. SID # 23 proposes to adopt a property tax request that will cause its tax rate to be 0.67 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of SID # 23 will increase (or decrease) last year's budget by 258.38 percent.

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

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

SID #23

Sarpy County

COUNTY

Amount Used as Lid
Exemption
(Column 4)

[illegible]

From Page 2 | \$

*See Accountant's Compilation Report

Total Amount used as Lid Exemption

\$ _____

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

SID #23

Sarpy County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

-NONE-

SID WORKSHEET

2024-2025 ADOPTED BUDGET						TOTAL FOR ALL FUNDS	
Line No.		General Fund	Bond Fund	Fund	Fund		
1	Beginning Balances, Receipts, & Transfers:						
2	Net Cash Balance	\$ 1,015.50	\$ -			\$ 1,015.50	
3	Investments	\$ -	\$ -			\$ -	
4	County Treasurer's Balance	\$ 306,538.42	\$ 810,071.56			\$ 1,116,609.98	
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 307,553.92	\$ 810,071.56	\$ -		\$ 1,117,625.48	
6	Personal and Real Property Taxes	\$ 286,089.23	\$ 277,674.84			\$ 563,764.07	
7	Federal Receipts	\$ -	\$ -			\$ -	
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 550.00	\$ 300.00			\$ 850.00	
9	State Receipts: State Aid (To Lid Supporting Schedule)	\$ -	\$ -			\$ -	
10	State Receipts: Other	\$ -	\$ -			\$ -	
11	State Receipts: Property Tax Credit	\$ -	\$ -			\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -	
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)	\$ -	\$ -			\$ -	
14	Local Receipts: Other	\$ 218,200.00	\$ 1,750,150.00			\$ 1,968,350.00	
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)	\$ -	\$ -			\$ -	
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -	
17	Total Resources Available (Lines 5 to 14)	\$ 812,393.15	\$ 2,838,196.40	\$ -		\$ 3,650,589.55	
18	Disbursements & Transfers:						
19	Operating Expenses	\$ 537,850.00	\$ 87,500.00			\$ 625,350.00	
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 2,250,000.00			\$ 2,250,000.00	
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -	
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 159,081.00			\$ 159,081.00	
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)						
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)						
25	Debt Service: Other	\$ -	\$ -			\$ -	
26	Judgments	\$ -	\$ -			\$ -	
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -	
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -	
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 537,850.00	\$ 2,496,581.00	\$ -		\$ 3,034,431.00	
30	Cash Reserve (Line 17 - Line 29)	\$ 274,543.15	\$ 341,615.40	\$ -		\$ 616,158.55	
PROPERTY TAX RECAP							
Tax from Line 6		\$ 286,089.23	\$ 277,674.84	\$ -	\$ -	\$ 563,764.07	
County Treasurer's Commission at 2 % of Line 6		\$ 5,721.78	\$ 5,553.50	\$ -	\$ -	\$ 11,275.28	
Total Property Tax Requirement (To LC-3 Supporting Schedule)		\$ 291,811.01	\$ 283,228.34	\$ -	\$ -	\$ 575,039.35	

SID FORM WORKSHEET

2023 2024 ACTUAL		General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
Line No.						
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 5,035.77	\$ -			\$ 5,035.77
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 319,533.91	\$ 395,859.20			\$ 715,393.11
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 324,569.68	\$ 395,859.20	\$ -	\$ -	\$ 720,428.88
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 262,069.21	\$ 145,755.49			\$ 407,824.70
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 601.91	\$ 331.43			\$ 933.34
9	State Receipts: State Aid	\$ 19,613.31	\$ 10,486.69			\$ 30,100.00
10	State Receipts: Other	\$ 17,126.96	\$ 8,991.67			\$ 26,118.63
11	State Receipts: Property Tax Credit	\$ -	\$ -			\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ 212,771.08	\$ 650,162.79			\$ 862,923.87
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ -	\$ -			\$ -
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 836,752.15	\$ 1,211,577.27	\$ -	\$ -	\$ 2,048,329.42
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 507,952.20	\$ 48,473.28			\$ 556,425.48
20	Capital Improvements (Real Property/Improvements)	\$ 19,971.03	\$ 225,393.68			\$ 245,364.71
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 127,638.75			\$ 127,638.75
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist)					
25	Debt Service: Other	\$ 1,275.00	\$ -			\$ 1,275.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 529,198.23	\$ 401,505.71	\$ -	\$ -	\$ 930,703.94
30	Balance Forward (Line 17 - Line 29)	\$ 307,553.92	\$ 810,071.56	\$ -	\$ -	\$ 1,117,625.48

SID WORKSHEET

2022-2023 ACTUAL		General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
Line No.						
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 9,708.93	\$ -			\$ 9,708.93
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 246,330.42	\$ 292,967.15			\$ 539,297.57
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 256,039.35	\$ 292,967.15	\$ -	\$ -	\$ 549,006.50
7	Federal Receipts	\$ 236,768.38	\$ 142,053.22			\$ 378,821.60
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -			\$ -
9	State Receipts: State Aid	\$ 445.60	\$ 356.89			\$ 802.49
10	State Receipts: Other					
11	State Receipts: Property Tax Credit	\$ 15,274.38	\$ 9,164.60			\$ 24,438.98
12	Local Receipts: Nameplate Capacity Tax	\$ 14,140.96	\$ 8,396.04			\$ 22,536.00
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ -	\$ -			\$ -
15	Transfers In Of Surplus Fees	\$ 217,452.90	\$ 222.72			\$ 217,675.62
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 740,121.57	\$ 453,159.62	\$ -	\$ -	\$ 1,193,281.19
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 415,551.89	\$ 14,335.11			\$ 429,887.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 42,965.31			\$ 42,965.31
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ -	\$ -			\$ -
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 415,551.89	\$ 57,300.42	\$ -	\$ -	\$ 472,852.31
30	Balance Forward (Line 17 - Line 29)	\$ 324,569.68	\$ 395,859.20	\$ -	\$ -	\$ 720,428.88

Sanitary and Improvement District # 23

ENTER THESE COLUMNS

Tax Year 2024 Growth As Certified

394,278

Add'l 1% Growth Vote: # Board Members 5 # Voted For 5

From:

Total 2024-2025 Restricted Funds from Line (8) of last year's (2023-2024) LC-3 Form

325,243.91

Board Chairperson

Name of Board Chair
Mailing Address
City & Zip
Telephone #
E-mail Address

Jeannine Glesmann
Fullenkamp, Jobeun, Johnson & Beller LLP
Omaha, NE 68144
(402) 334-0700
-

Preparer

Name & Title
Firm Name
Telephone #
E-mail Address

John Winter
Lengemann & Associates, P.C.
(402) 592-1236
thefirm@lengemanncpa.com

Other Contact

Name & Title
Firm Name
Mailing Address
City & Zip
Telephone #
E-mail Address

Mark Johnson, Attorney for District
Fullenkamp, Jobeun, Johnson & Beller LLP
11440 W Center Road
Omaha, NE 68144
(402) 334-0700
Beth@FjbLaw.com

Interlocal Agreement Mark on cover page

Inerlocal Example (If Needed)

ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	\$	25,000.00
----------------------	----------------------	--------------------------	----	-----------

Complete on Interlocal Page If Required - Otherwise NONE

Normal Operating Disbursements
Capital Improvements
Bonds/Warrants/Interest
Transfers
Total Disbursements & Transfers

Budgeted 2023-2024

467,800
250,000
128,914
-
846,714

Sanitary And Improvement District # 23
2024-2025 GENERAL FUND BUDGET DETAIL

Line No.	GENERAL FUND	ACTUAL 2022-2023	ACTUAL/ESTIMATE 2023-2024	BUDGET 2024-2025
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance			
3	Investments		5,035,770	1,015,500
4	County Treasurer's Balance	9,708,930		
5	Subtotal of Beginning Balances (Lines 2 to 4)	246,330,420	319,533,910	306,538,420
6	Personal and Real Property Taxes (See Preparation Guidelines)	256,039,350	324,569,680	307,553,920
7	Federal Receipts	236,768,380	262,069,210	286,089,230
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: State Aid	445,600	601,910	550,000
10	State Receipts: Other - HOMESTEAD EXEMPTION			
	State Receipts: Property Tax Credit	15,274,380	19,613,310	
11	Local Receipts: In Lieu of Tax	14,140,960	17,126,960	
	SPECIAL ASSESSMENT PRINCIPAL & INTEREST			
	INTEREST ON TAXES			
	INTEREST ON INVESTMENTS	371,210	262,240	200,000
	EXCESS WARRANTS ISSUED OVER REDEEMED			
	MISCELLANEOUS	1,275,000		
	UTILITY CONNECTION FEES			
		215,806,690	212,508,840	218,000,000
12	Local Receipts: Other			
13	Transfers In Of Surplus Fees	217,452,900	212,771,080	218,200,000
14	Transfers In Other Than Surplus Fees			
15	Total Resources Available (Lines 5 to 14)	740,121,570	836,752,150	812,393,150
16	Disbursements & Transfers:			
	INSURANCE			
	BOARD FEES	11,333,000	13,276,000	15,000,000
	TREASURERS' FEES	600,000	545,000	650,000
	CLERK FEES	4,742,800	5,230,160	
	LEGAL & ACCOUNTING FEES	1,200,000	1,200,000	1,200,000
	MAINTENANCE & REPAIRS	36,728,860	28,345,180	30,000,000
	STREET LIGHTING	63,510,510	82,065,250	100,000,000
	PAYING/FISCAL AGENT FEES	18,064,260	18,976,760	20,000,000
	MISCELLANEOUS	1,275,000	825,000	1,500,000
	ENGINEERING FEES	778,470	2,123,080	1,500,000
	SALES TAX	14,112,100	18,879,500	20,000,000
	TRASH REMOVAL	15,071,110	3,339,220	5,000,000
	UTILITIES			
	SEWER CONNECTION FEES	11,090,830	13,621,760	15,000,000
	WATER MAINTENANCE FEES	134,739,580	134,267,530	140,000,000
	ACCOUNTING - WATER	71,531,930	149,069,690	150,000,000
		30,773,440	36,088,070	38,000,000
17	Operating Expenses	415,551,890	507,952,200	537,850,000
	PURCHASE OF REAL PROPERTY		19,971,030	
	IMPROVEMENTS ON REAL PROPERTY			
18	Capital Improvements (Real Property/Improvements)		19,971,030	
19	Other Capital Outlay (Equipment, Vehicles, Etc.)			
	BOND PRINCIPAL			
	BOND INTEREST			
	EARLY BOND REDEMPTION			
20	Debt Service: Bond Principal & Interest Payments			
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
	EXCESS WARRANTS REDEEMED OVER ISSUED		1,275,000	
	INTEREST ON REGISTERED WARRANTS			
23	Debt Service: Other		1,275,000	
24	Judgments			
25	Transfers Out of Surplus Fees			
26	Transfers Out Other Than Surplus Fees			
27	Total Disbursements & Transfers (Lines 17 to 26)	415,551,890	529,198,230	537,850,000
28	Cash Reserve (Line 15 - Line 27)	324,569,680	307,553,920	274,543,150

PERSONAL & REAL PROPERTY TAXES			286,089,230
COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			5,721,780
TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			291,811,010

REQUESTED RATE

0.34000

Sanitary And Improvement District # 23
2024-2025 BOND FUND BUDGET DETAIL

Line No.	BOND FUND	ACTUAL 2022-2023	ACTUAL/ESTIMATE 2023-2024	BUDGET 2024-2025
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance			
3	Investments			
4	County Treasurer's Balance			
5	Subtotal of Beginning Balances (Lines 2 to 4)	292,967.150	395,859.200	810,071.560
6	Personal and Real Property Taxes (See Preparation Guidelines)	292,967.150	395,859.200	810,071.560
7	Federal Receipts	142,053.220	145,755.490	277,674.840
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: State Aid	356.890	331.430	300.000
10	State Receipts: Other - HOMESTEAD EXEMPTION			
	State Receipts: Property Tax Credit	9,164.600	10,486.690	
11	Local Receipts: In Lieu of Tax	8,395.040	8,991.670	
	SPECIAL ASSESSMENT PRINCIPAL & INTEREST			
	INTEREST ON TAXES			
	INTEREST ON INVESTMENTS	222.720	152.790	150.000
	EXCESS WARRANTS ISSUED OVER REDEEMED			
	MISCELLANEOUS			
	UTILITY CONNECTION FEES			
	SALE OF BONDS			
12	Local Receipts: Other		650,000.000	1,750,000.000
13	Transfers In Of Surplus Fees	222.720	650,152.790	1,750,150.000
14	Transfers In Other Than Surplus Fees			
15	Total Resources Available (Lines 5 to 14)	453,159.620	1,211,577.270	2,838,196.400
16	Disbursements & Transfers:			
	BOND COSTS			
	TREASURERS' FEES	2,190.770	45,550.000	87,500.000
	LEGAL & ACCOUNTING FEES	2,845.520	2,923.280	
	MAINTENANCE & REPAIRS			
	STREET LIGHTING			
	PAYING/FISCAL AGENT FEES			
	MISCELLANEOUS	9,160.420		
	ENGINEERING FEES	138.400		
	SEWER CONNECT FEES			
17	Operating Expenses			
	PURCHASE OF REAL PROPERTY	14,335.110	48,473.280	87,500.000
	IMPROVEMENTS ON REAL PROPERTY			
18	Capital Improvements (Real Property/Improvements)		225,393.680	2,250,000.000
19	Other Capital Outlay (Equipment, Vehicles, Etc.)		225,393.680	2,250,000.000
	BOND PRINCIPAL			
	BOND INTEREST		85,000.000	85,000.000
	CALLED BONDS	42,965.310	42,638.750	74,081.000
20	Debt Service: Bond Principal & Interest Payments			
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)	42,965.310	127,638.750	159,081.000
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
	EXCESS WARRANTS REDEEMED OVER ISSUED			
	INTEREST ON REGISTERED WARRANTS		-	
23	Debt Service: Other			
24	Judgments			
25	Transfers Out of Surplus Fees			
26	Transfers Out Other Than Surplus Fees			
27	Total Disbursements & Transfers (Lines 17 to 26)	57,300.420	401,505.710	2,496,581.000
28	Cash Reserve (Line 15 - Line 27)	395,859.200	810,071.560	341,615.400

Total Capital
Expenditures
2,250,000.000

PERSONAL & REAL PROPERTY TAXES			
COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			277,674.840
TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			5,553.500
			283,228.340

REQUESTED RATE

0.33000

TOTAL DISTRICT LEVY

67.000

Vehicle pro rate and Tax Levy \$ 283,528.34

Sanitary and Improvement District # 23
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

NATURE OF PRESENTATION:

Description of presentation -

Forecasted receipts and disbursements for the District.

Purpose of presentation -

Comply with the Nebraska Budget Act pertaining to setting a property tax rate and budgeted expenditures.

SIGNIFICANT ASSUMPTIONS

- 1) Revenues will be consistent with prior year. Real estate tax collections will have a direct relationship to valuations provided by the county. We have used guidance from the Board and legal counsel to establish the preliminary tax levy to be used for discussion purposes by the Board and final vote for approval .
- 2) Disbursements will be similar to prior year, with any exceptions being major repair items or capital asset acquisitions.
- 3) The certified taxable value provided by Sarpy County Assessor is \$85,826,769
- 4) The tax levy will be 67 cents per \$100 of valuation
- 5) Capital improvements of \$2,250,000 are forecasted
- 6) Revenue from new bonds of \$1,750,000 is forecasted

Sanitary and Improvement District # 23
Cause of *OPERATING BUDGET* Change on Combo Hearing

	Budgeted			
	2023-2024	2024-2025	\$ Change	% Change
Normal Operating Disbursements	467,800	625,350	157,550	18.6%
Capital Improvements	250,000	2,250,000	2,000,000	236.2%
Bonds/Warrants/Interest	128,914	159,081	30,167	3.6%
Transfers	-	-	-	0.0%
Total Disbursements & Transfers	846,714	3,034,431	2,187,717	258.4%
	846,714	3,034,431		
	-	-		

Mary McNamara, Clerk
Jeannine Glesmann, Chairwoman and Compliance Officer
Jason Henley, Trustee
Paula Ann Bidrowsky, Trustee
Patricia Drummond, Trustee

June Jordening, Accounts Payable Clerk
Gary Shepherd, Accountant
Michael Quinn, Quinn Services

Valuation 2024/25	\$85,826,769	(\$394,278 growth)
General Fund	\$291,811.01	\$0.340000
Bond Fund	\$283,228.34	\$0.330000
Total	\$575,039.35	\$0.670000

AGENDA

Sanitary and Improvement District No. 23 (Westmont) of Sarpy County, Nebraska; Meeting to be held September 3, 2024, at 6:30 p.m. – Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

1. Call to Order and Roll Call.
2. Present Open Meetings Act.
3. Present and discuss 2024-2025 Budget; conduct public hearing for the purpose of hearing support, opposition, criticism, suggestions, observations of taxpayers relating to the proposed budget.
4. Adjournment.