

**PROPOSED AGENDA
KNOX COUNTY SANITARY AND IMPROVEMENT DISTRICT #2
GENERAL BOARD MEETING SCHEDULED FOR 10:00 AM
FOLLOWING BUDGET & TAX REQUEST HEARINGS
BEGINNING AT 9:45 AM ON SEPTEMBER 23, 2023
CROFTON CITY HALL**

1. Present Open Meetings Law Compliance.
2. Call to Order.
3. Motion to approve the budget as presented.
4. Motion to approve the tax request resolution.
5. Motion to increase total restricted funds by an additional 1%. At least 75% of the board members, whether present or not, need to vote for this motion.
6. Motion to request audit waiver.
7. Presentation and approval of May 6, 2023, S.I.D. #2 Meeting Minutes.
8. Presentation of paid bills.

a. 4135	Bruce Hagge	Haul Blade	5/17/2023	\$300.00
b. 4136	Denny Tilton	Road Work	5/17/2023	\$850.00
c. 4137	Knife River	Rock	5/18/2023	\$1,407.52
d. 4138	Santee Utility	Garbage	5/19/2023	\$2,940.00
e. 4139	Crofton Journal	Meeting Notice	5/20/2023	\$11.00
f. 4140	CKPPD	Light Utility	5/21/2023	\$16.90
g. 4141	Grossenburg	Parts	5/22/2023	\$41.67
h. 4142	VOID	voided	6/12/2023	\$-
i. 4143	CKPPD	Light Utility	6/12/2023	\$16.90
j. 4144	NE NEB Ins.	Bond Insurance	6/12/2023	\$100.00
k. 4145	CKPPD	Light Utility	7/13/2023	\$16.90
l. 4146	Freeman Oil	Fuel	7/13/2023	\$268.20
m. 4147	EMC Insurance	Tractor Ins.	7/20/2023	\$387.00
n. 4148	Denny Tilton	Road Work	9/7/2023	\$800.00
o. 4149	US Liability Insurance	Board Ins.	9/7/2023	\$1,110.00
9. Presentation of new bills.
 - a. Cedar Knox – Light Utility - \$16.90
 - b. TB&K Construction – Crushed Concrete Miller Creek to Devils Nest - \$10519.17
 - c. T&E Rock – Crushed Run Rock Miller Creek Rd - \$15421.81
10. Old Business – None.
11. New Business – None.
12. Adjournment.

PROPOSED AGENDA
KNOX COUNTY SANITARY AND IMPROVEMENT DISTRICT #2
BUDGET HEARING AT 9:45 AM AND A TAX REQUEST HEARING TO FOLLOW,
ALLOWING PUBLIC COMMENT REGARDING THE TAX REQUEST.
9:45 AM ON SEPTEMBER 23, 2023
CROFTON CITY HALL

1. Open Budget Hearing for public comments.
2. Close Budget Hearing after comments.
3. Open Tax Request Hearing for public comment as the amount is different than previous years.
4. Close Tax Request Hearing after comments.

**2023-2024
STATE OF NEBRASKA
SID BUDGET FORM**

SID # 2

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period JULY 1, 2023 through JUNE 30, 2024

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:

\$	40,184.39	Property Taxes for Non-Bonds
\$	-	Principal and Interest on Bonds
\$	40,184.39	Total Personal and Real Property Tax Required

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2023

\$	-	Principal
\$	-	Interest
\$	-	Total Bonded Indebtedness

\$ 10,046,098 **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

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, 2022 through June 30, 2023?

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, 2022 through June 30, 2023?

YES NO

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

Submission Information

Budget Due by 9-30-2023

Submit budget to:

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



**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To The Members of the Board
Knox County Sanitary Improvement District #2
Creighton, Nebraska

Management is responsible for the accompanying cash basis financial forecast of Knox County Sanitary Improvement District #2, which comprises the forecasted statement of cash receipts and disbursements for the year ending June 30, 2024, including the related summaries of significant assumptions included in the accompanying prescribed form, in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying comparative historical statements of cash receipts and disbursements of the Knox County Sanitary Improvement District #2 for the years ending June 30, 2022 and 2023, included in the accompanying prescribed form.

We have performed the compilation engagements 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 audit, examine, or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those 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 presentation of a forecast established by the AICPA, other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the District's forecasted statements of cash receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Dana F. Cole & Company LLP

O'Neill, Nebraska
August 24, 2023

SID # 2 in Knox County

Line No.	TOTAL ALL FUNDS	Actual 2021 - 2022 (Column 1)	Actual 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 139,441.00	\$ 108,392.00	\$ 101,115.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 139,441.00	\$ 108,392.00	\$ 101,115.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 28,635.00	\$ 33,128.00	\$ 39,396.46
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 75.00	\$ 80.00	\$ 80.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 2,376.00	\$ 2,470.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,000.00	\$ 2,916.00	\$ -
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)	\$ 172,527.00	\$ 146,986.00	\$ 140,591.46
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 33,401.00	\$ 30,461.00	\$ 50,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 30,734.00	\$ 15,410.00	\$ 80,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 64,135.00	\$ 45,871.00	\$ 130,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 108,392.00	\$ 101,115.00	\$ 10,591.46

31 Cash Reserve Percentage 21%

PROPERTY TAX RECAP	Tax from Line 6	\$ 39,396.46
	County Treasurer's Commission at 2% of Line 6	\$ 787.93
	Total Property Tax Requirement	\$ 40,184.39

SID # 2 in Knox 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	\$ 40,184.39
Bond Fund	\$ -
_____ Fund	***
Total Tax Request	** \$ 40,184.39

** 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
_____	\$ -
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 10,591.46
Remaining Cash Reserve	\$ 10,591.46
Remaining Cash Reserve %	21%

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Knox County SID #2
ADDRESS	1320 E 7th Street
CITY & ZIP CODE	Wayne 68787
TELEPHONE	402-369-2512
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James Coburn	Rod Tompkins	See Accountants' Report
TITLE /FIRM NAME	Chairperson	Clerk/Trustee	Dana F Cole & Company, LLP
TELEPHONE	605-254-2577	402-369-2512	402-336-2030
EMAIL ADDRESS	greg@m-1.com	rod@heritageind.com	

For Questions on this form, who should we contact (please \checkmark 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 # 2 in Knox County
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds
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Total Personal and Real Property Tax Requirements	(1) \$	40,184.39
Motor Vehicle Pro-Rate	(2) \$	80.00
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))	\$	-
LESS: Amount Spent During 2022-2023	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-
TOTAL RESTRICTED FUNDS (A)	(9) \$	40,264.39

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	-
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)	-
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) \$	-

TOTAL RESTRICTED FUNDS	\$	40,264.39
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>		

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

SID # 2 in Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

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 71,454.10 ✓
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 Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken From Prior Year Lid Computation Form Line (6) - Line (5) %
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) -
Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) -
Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)
$$\frac{43,432.00}{2023 \text{ Growth per Assessor}} \div \frac{9,054,138.00}{2022 \text{ Valuation}} = \frac{0.48}{\text{Multiply times 100 To get \%}} \%$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)
$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 2,500.89
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 73,954.99
(8)

Less: Restricted Funds from Lid Supporting Schedule 40,264.39
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 33,690.60
(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 # 2 in Knox County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement

Amount Budgeted

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

\$ -

Levy Limit Form
Sanitary and Improvement Districts

SID # 2 in Knox County

Total Personal and Real Property Tax Request		\$ <u>40,184.39</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(\$ _____ -) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ _____ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 40,184.39</u> (3)
Valuation (Per the County Assessor)		<u>\$ 10,046,098.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.400000</u> (5)

Note : Levy Limit established by State Statute Section 77-3442:
Sanitary and Improvement District (SID) Levy - 40 cents

Attach supporting documentation if a vote was held to exceed levy limits.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2023

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

ROD TOMPKINS
PO BOX 37

TO: WAYNE NE 68787-0037

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SID #2 GENERAL	Misc-District	43,432	10,046,098

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

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


(signature of county assessor)

August 14, 2023
(date)

CC: County Clerk, KNOX County
CC: County Clerk where district is headquarter, if different county, _____ County

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