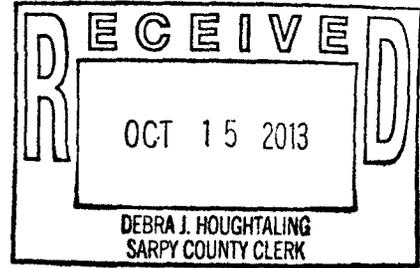


# AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }  
 } SS.  
 County of Sarpy }



Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne Lee deposes and says that he is the Business Manager of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, August 28, 2013 Papillion Times

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Shon Barenklau OR Anne Lee  
 Publisher Business Manager

HILLMAN, FORMAN, CHILDERS & MCCORMACK  
 Attorneys  
 7171 Mercy Road, Suite 650  
 Omaha, Nebraska 68106-2669

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY  
 SANITARY & IMPROVEMENT DISTRICT NO. 81 OF  
 SARPY COUNTY, NEBRASKA**

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 11th day of September 2013, at 7:00 o'clock p.m. at Springfield Memorial Library, 665 Main Street, Springfield, Nebraska, 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. The agenda for such meeting kept continuously current includes the payment of bills of the District and is available for public inspection at the office of the Clerk, 7171 Mercy Road, Suite 650, Omaha, Nebraska during regular business hours.

Joseph Volpert, Clerk

2011 - 2012 Actual Disbursements & Transfers	\$178,687.06
2012 - 2013 Actual Disbursements & Transfers	\$192,035.75
2013 - 2014 Proposed Budget of Disbursements & Transfers	\$215,308.75
2013 - 2014 Necessary Cash Reserve	\$80,473.08
2013 - 2014 Total Resources Available	\$295,781.83
Total 2013 - 2014 Personal & Real Property Tax Requirement	\$157,712.00
Unused Budget Authority Created For Next Year	\$8,185.01

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$76,932.00
Personal and Real Property Tax Required for Bonds	\$80,780.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

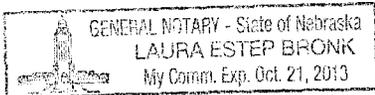
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11th day of September 2013 at 7:15 o'clock p.m., at Springfield Memorial Library, 665 Main Street, Springfield, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2012 - 2013 Property Tax Request	\$157,438.00
2012 Tax Rate	0.800000
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.818575
2013 - 2014 Proposed Property Tax Request	\$157,712.00
Proposed 2013 Tax Rate	0.820000
1672547; 8/28	

Today's Date 08-27-2013

Signed in my presence and sworn to before me:

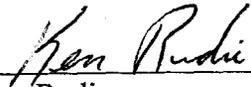
Notary Public



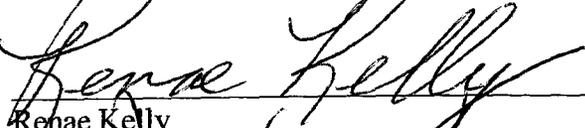
Printer's Fee \$ 39.36  
 Customer Number: 31901  
 Order Number: 0001672547

**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING**

The undersigned Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held 7:00 o'clock p.m. on Wednesday, September 11, 2013, at Springfield Memorial Library, 665 Main Street, Springfield, Nebraska.

  
\_\_\_\_\_  
Ken Rudie

  
\_\_\_\_\_  
Joseph Volpert

  
\_\_\_\_\_  
Renae Kelly

  
\_\_\_\_\_  
Dave Kelly

  
\_\_\_\_\_  
Brian Wallman

## CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 81 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 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.

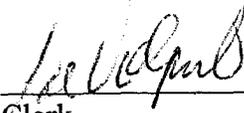
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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 7 day of oct, 2013.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Clerk

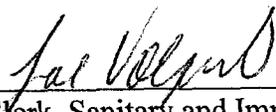
**SANITARY AND IMPROVEMENT DISTRICT NO. 81  
OF SARPY COUNTY, NEBRASKA**

Agenda for Trustees' meeting to be held September 11, 2013 at 7:00 o'clock p.m. at Springfield Memorial Library, 665 Main Street, Springfield, Nebraska.

1. Announcement in Compliance with Open Meetings Act.
2. Approve Minutes of August 20, 2013 Meeting.
3. Resident Concerns.
4. Budget Matters.
5. Attorney's Report.
  - A. Open Septic System
  - B. Liability Insurance
  - C. Stop Sign Posts.
6. Reimbursement of Security Expenses.
7. Set Date for Next Meeting.

**CERTIFICATE**

The undersigned Clerk of the above-designated District certifies that the foregoing agenda was prepared and available for public inspection at the address shown in the notice of the meeting prior to the commencement of the meeting and no items were added to the agenda after the commencement of the meeting.

  
\_\_\_\_\_  
Clerk, Sanitary and Improvement District  
No. 81 of Sarpy County, Nebraska

**SANITARY AND IMPROVEMENT DISTRICT NO. 81  
OF SARPY COUNTY, NEBRASKA**

**Minutes of Meeting of Board of Trustees  
September 11, 2013**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska was held on September 11, 2013, at 7:00 o'clock p.m. at the Springfield Memorial Library, 665 Main Street, Springfield, Nebraska.

Present were: Chairman Ken Rudie, Clerk Joseph Volpert, and Trustees Renae Kelly and David Kelly.

Absent: Trustee Brian Wallman.

Also present: Gerry Gutoski of Field R&D and Attorney Larry Forman.

Notice of the meeting was given in advance thereof by publication in The Papillion Times on August 28, 2013, and the attorney presented proof of publication of said notice, a copy of said proof of publication being attached to these Minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these Minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Officers of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The Chairman stated that the first item of business on the agenda was an announcement regarding compliance with the Nebraska Open Meetings Act. He stated that in compliance with the Act, a current copy of the Nebraska Open Meetings Act was available for review on the table around which the meeting was held.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the meeting of August 20, 2013. After brief discussion, the minutes were approved as submitted.

The Chairman stated that the next item of business on the agenda was resident concerns. No resident concerns were voiced.

The Chairman stated that the next item of business on the agenda was review and adoption of the District's budget for 2013-2014. The Attorney distributed to the Trustees copies of the proposed budget as prepared by Ritterbush & Piotrowski, L.L.P., Accountants for the District, a summary of which was published in the notice of this meeting. A brief review of the budget ensued. Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Ken Rudie	- Aye
Joseph Volpert	- Aye
Rena Kelly	- Aye
David Kelly	- Aye
Brian Wallman	- Absent

the following resolutions were adopted:

**RESOLVED**, that the budget for 2013-2014, a copy of which is attached to these minutes, calling for general fund tax revenues of \$76,932.00 and bond fund revenues of \$80,780.00, be and hereby is approved and adopted as proposed.

**RESOLVED**, that the Board of Trustees hereby authorizes an additional 1% increase in the total 2013-2014 funds subject to limitation.

**RESOLVED**, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget with the State Auditor and County Board as required by law.

The Chairman stated that the next item of business on the agenda was the Attorney's report. Larry Forman reported as follows:

A. Open Septic System. Mr. Forman stated that following the last meeting of the Board, he had contacted the Sarpy County Inspections Department, the State Department of Environmental Quality and the Sarpy County Sheriff's Road Patrol regarding the open septic tank on Lot 71 after trying unsuccessfully to contact the property owner, Phyllis Titus, by phone. Deputy Vollmer of the Sheriff's office promptly visited the site and admonished the property owner to take immediate steps to secure the property to avoid receipt of a citation. He stated that the Chairman thereafter inspected the property and reported that the trash had been removed, the septic tank covered and the ground leveled, satisfactorily responding to the concerns of the Board members. After brief discussion, the

Trustees commended Deputy Vollmer for her prompt response to the situation and directed the Attorney to submit a letter of commendation to Sheriff Davis recognizing Deputy Vollmer's fine work.

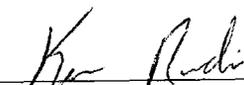
B. Liability Insurance. Mr. Forman stated that he has been in touch with Bill Haas of Ralston Insurance Agency to secure a quote for replacement insurance.

C. Stop Sign Posts. The bent posts have now been straightened to once again render the stop signs visible to motorists in the area.

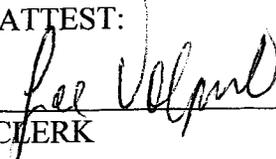
The Chairman stated that the next item of business on the agenda was security expense reimbursement. Gerry Gutoski of Field R&D suggested that if the District would open a service fee bank account and would fund that account with money sufficient to pay for expenses recently incurred by the District for items related to Homeland Security issues, it might be possible to secure reimbursement from the State of 90% of those costs. He stated that in order to obtain reimbursement funds from the State, it will be necessary that any warrants issued in connection with such expenses actually be paid rather than simply being registered. Following extended discussion on this topic, the Attorney stated that in order for the District to proceed with such an arrangement, it would need to obtain advance authorization and approval from Rich Harman of Ameritas Investment Corp. following full disclosure of the procedures to be pursued in order to qualify for such reimbursement. Following additional discussion, the Trustees authorized the Attorney to arrange a conference call with Mr. Gutoski and Rich Harman to discuss possible ways and means of implementing this proposal.

The Chairman stated that the next item of business on the agenda was setting of the time and place for the next meeting of the Board. After brief discussion, the Trustees determined that if any person not currently a member of the Board is elected, the next meeting should be held on Wednesday, October 16, 2013 at 7:00 p.m. at the Springfield Memorial Library, 665 Main Street, Springfield, Nebraska unless the newly elected person has no objections to delaying that meeting in which case the next meeting could be scheduled in December.

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

  
\_\_\_\_\_  
CHAIRMAN

ATTEST:

  
\_\_\_\_\_  
CLERK

2013-2014  
STATE OF NEBRASKA  
SID BUDGET FORM

SID # 81

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Sarpy County

This budget is for the Period JULY 1, 2013 through JUNE 30, 2014

**Contact Information**  
Auditor of Public Accounts  
Telephone: (402) 471-2111 FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information - Adopted Budget Due by 9-20-2013**  
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
Submit Electronically using Website:  
<http://www.auditors.nebraska.gov/>  
2. County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year.

\$	76,932.00	Property Taxes for Non-Bonds
\$	80,780.00	Principal and Interest on Bonds
\$	157,712.00	Total Personal and Real Property Tax Required

**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.

Outstanding Bonded Indebtedness as of JULY 1, 2013

\$	960,000.00	Principal
\$	494,580.00	Interest
\$	1,454,580.00	Total Bonded Indebtedness

**SID is Less Than 5 Years Old**  
 YES, SID is Less than 5 Years Old; Therefore, LC-3 and Levy Limit DO NOT APPLY  
Date SID was formed: \_\_\_\_\_

Total Certified Valuation (All Counties)  
(Certification of Valuation(s) from County Assessor MUST be attached)  
CLERK/BOARD MEMBER: \_\_\_\_\_

**Report of Joint Public Agency & Interlocal Agreements**  
Was this Subdivision involved in any Interlocal Agreements of Joint Public Agencies for the reporting period of July 1, 2012 through June 30, 2013?  
 YES  NO  
If YES, Please submit Interlocal Agreement Report by December 31, 2013.

Signature: *Joseph M. Volpert*  
Printed Name: Joseph M. Volpert  
Mailing Address: 13706 S. 129th Street  
City, Zip: Springfield, NE 68059  
Phone Number: 402-397-8051  
E-Mail Address: \_\_\_\_\_

**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, 2012 through June 30, 2013?  
 YES  NO  
If YES, Please submit Trade Name Report by December 31, 2013.

SID # 81 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 29,983.32	\$ -	\$ -
4	County Treasurer's Balance	\$ 104,288.59	\$ 128,230.69	\$ 119,635.67
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 134,271.91	\$ 128,230.69	\$ 119,635.67
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 142,398.33	\$ 149,921.49	\$ 151,846.16
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 430.74	\$ 287.40	\$ 300.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,052.05	\$ 805.51	\$ -
11	State Receipts: Property Tax Credit	\$ 4,822.92	\$ 4,647.32	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 23,941.80	\$ 27,779.01	\$ 24,200.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 6 thru 16)	\$ 306,917.75	\$ 311,671.42	\$ 295,781.83
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 89,173.89	\$ 76,425.47	\$ 108,600.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 78,560.00	\$ 82,741.25	\$ 81,708.75
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	\$ 10,953.17	\$ 32,869.03	\$ 25,000.00
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)	\$ 178,687.06	\$ 192,035.75	\$ 215,308.75
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 128,230.69	\$ 119,635.67	\$ 80,473.08

<h1>PROPERTY TAX RECAP</h1>		Tax from Line 6	\$ 151,846.16
		County Treasurer's Commission at 2% of Line 6	\$ 3,032.92
		Delinquent Tax Allowance	\$ 3,032.92
		Total Property Tax Requirement	\$ 157,912.00

SID # 81 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	\$ 76,932.00
Bond Fund	\$ 80,780.00
<b>Total Tax Request</b>	<b>** \$ 157,712.00</b>

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

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**

**BOARD CHAIRPERSON**

Ken Rudie  
 (Name of Board Chairperson)

12705 Jennifer Street  
 (Mailing Address)

Springfield, NE 68059  
 (City & Zip Code)

402-397-8051  
 (Telephone Number)

(E-Mail Address)

**PREPARER**

Paul F. Piotrowski, CPA   
 (Name and Title)

Ritterbush & Piotrowski, L.L.P.  
 (Firm Name)

10846 Old Mill Road, Suite 1  
 (Mailing Address)

Omaha, NE 68154  
 (City & Zip Code)

402-896-1500  
 (Telephone Number)

ppiotrowski@rpcpa.net  
 (E-Mail Address)

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the US Post Office.

For Questions on this form, who should we contact (please check one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

**OTHER CONTACT**

Larry Forman, Attorney  
 (Name and Title)

Hillman, Forman, Childers & McCormack  
 (Firm Name)

7171 Mercy Road, Suite 650  
 (Mailing Address)

Omaha, NE 68106  
 (City & Zip Code)

402-397-8051  
 (Telephone Number)

(E-Mail Address)

SID # 81 in Sarpy County  
**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	157,712.00
Motor Vehicle Pro-Rate	(2) \$	300.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2012-2013	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2013-2014 Restricted Funds (Cannot be a Negative Number)	(8) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	<b>\$ 158,012.00</b>
-----------------------------------	-----	----------------------

**LC-3 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 (cannot exclude same capital improvements from more than one lid calculation.)		
Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12)	\$ -
Bonded Indebtedness	(13)	\$ 80,780.00
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)	_____

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	<b>\$ 80,780.00</b>
---------------------------------	------	---------------------

<b>TOTAL 2013-2014 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	<b>\$ 77,232.00</b>
---	---------------------

Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 81 in Sarpy County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form

83,333.67

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 2012-2013 Lid Computation Form

Option 2 - (A)

Allowable Percent Increase Less Vote Taken  
(From 2012-2013 Lid Computation Form Line (6) - Line (5))

Option 2 - (B) %

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

Option 2 - (C)

Calculated 2012-2013 Restricted Funds Authority (Base Amount) =  
Line (A) Plus Line (C)

Option 2 - (1)

**ALLOWABLE INCREASES**

**1 BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %

(2)

**2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

- %

(3)

$$\frac{\text{2013 Growth per Assessor}}{\text{2012 Valuation}} = \frac{\text{Multiply times}}{\text{100 To get \%}} \%$$

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

%

(4)

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

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

2013-2014 LC-3 LID COMPUTATION FORM

SID # 81 in Sarpy County

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TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>2,083.34</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>85,417.01</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>77,232.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>8,185.01</u> (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.**

Levy Limit Form  
Sanitary and Improvement Districts

**SID # 81 in Sarpy County**

Total 2013-2014 Personal and Real Property Tax Request		\$	157,712.00
			(1)
Less Personal and Real Property Tax Request for:			
Judgments (not paid by liability insurance coverage)	( _____ )		
	(A)		
Preexisting lease-purchase contracts approved prior to <b>July 1, 1998</b>	( _____ )		
	(B)		
Bonded Indebtedness	( \$ 80,780.00 )		
	(C)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ )		
	(D)		
Total Exclusions		( \$	80,780.00 )
			(2)
Personal and Real Property Tax Request subject to Levy Limit		\$	76,932.00
			(3)
2013 Valuation (Per the County Assessor)		\$	19,233,176.00
			(4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 100]			0.399996
			(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.**

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sanitary and Improvement District # 81  
IN  
Sarpy County, Nebraska

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 4th day of September 2013, at 7:00 o'clock P.M. at Springfield, NE Library, 665 Main St., Springfield, NE 68059 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.

	Clerk/Secretary
2011-2012 Actual Disbursements & Transfers	\$ 178,687.06
2012-2013 Actual Disbursements & Transfers	\$ 192,035.75
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 215,308.75
2013-2014 Necessary Cash Reserve	\$ 80,473.08
2013-2014 Total Resources Available	\$ 295,781.83
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 157,712.00
Unused Budget Authority Created For Next Year	\$ 8,185.01
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 76,932.00
Personal and Real Property Tax Required for Bonds	\$ 80,780.00

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Sanitary and Improvement District # 81  
 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 4th day of September 2013, at 7:00 o'clock P.M., at Springfield, NE Library, 665 Main St., Springfield, NE 68059 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.

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2011-2012 Actual Disbursements & Transfers	\$ 178,687.06
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2013-2014 Necessary Cash Reserve	\$ 80,473.08
2013-2014 Total Resources Available	\$ 295,781.83
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 157,712.00
Unused Budget Authority Created For Next Year	\$ 8,185.01

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 76,932.00
Personal and Real Property Tax Required for Bonds	\$ 80,780.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 4th day of September 2013, at 7:00 o'clock P.M., at Springfield, NE Library, 665 Main St., Springfield, NE 68059 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2012-2013 Property Tax Request	\$ 157,438.00
2012 Tax Rate	0.800000
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.818575
2013-2014 Proposed Property Tax Request	\$ 157,712.00
Proposed 2013 Tax Rate	0.820000

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**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) community colleges, and c) school districts)

**TAX YEAR 2013**

(certification required on or before August 20th, of each year)

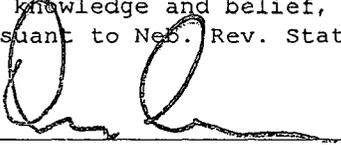
TO : SID 81

**TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 81	MISC-DISTRICT	7,974	19,233,176

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Dan Pittman, Sarpy 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)

8-14-13

(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.*

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2013



**RITTERBUSH & PIOTROWSKI, L.L.P.**  
*Certified Public Accountants*

10846 Old Mill Road, Suite 1  
Omaha, Nebraska 68154-2652  
Telephone 402-896-1500  
Fax 402-896-1726

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ACCOUNTANTS' COMPILATION REPORT

Board of Trustees  
Sanitary and Improvement District No. 81  
of Sarpy County, Nebraska

We have compiled the accompanying forecasted statement of cash receipts and disbursements of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska for the year then ending June 30, 2014 included in the prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants. This financial statement has been prepared on the cash basis of accounting prescribed by the State of Nebraska Auditor of Public Accounts, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of a forecast prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, 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.

We have also compiled the accompanying statements of cash receipts and disbursements of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska for the years ended June 30, 2013 and 2012, included in the accompanying form prescribed by the State of Nebraska Auditor of Public Accounts in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Such a compilation is limited to presenting historical financial statements in the form prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of management. We have not audited or reviewed the accompanying historical financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The forecasted and historical statements of cash receipts and disbursements are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, which differ from the cash basis of accounting and generally accepted accounting principles. Accordingly, the financial statements are not designed for those who are not informed about such differences.

Management has elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in forecasted and historical financial statements prepared on the cash basis of accounting. If the omitted disclosures and assumptions were included in the financial statements, they might influence the user's conclusions about the District's receipts and disbursements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Ritterbush & Piotrowski, L.L.P.*

Ritterbush & Piotrowski, L.L.P.

Omaha, Nebraska  
August 21, 2013