

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 143
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 143 of Sarpy County, Nebraska, was convened in open public session at 11718 Nicholas Street, Suite 101, Omaha, Nebraska, at 10:30 a.m. on September 15, 2014. Present were: Brian J. Muench, C. John Tefft, Dale Lasher, Jill Muench and Martha Jacobo. Also present was Robert F. Peterson, counsel for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Sarpy County, Nebraska, on September 10, 2014, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice of Meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk presented Proof of Publication of the Notice of Hearing and directed that it be attached to the minutes of this meeting.

The Chairperson 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 Chairman then called the special meeting and hearing to order. The Clerk explained that the Board of trustees was meeting for the purpose of receiving testimony to determine whether or not the District should adopt a property tax request for the 2014-2015 fiscal year different than the property tax request for the 2013-2014 fiscal year.

The Chairman explained that the property tax request for the 2013-2014 fiscal year budget was \$453,619.50, and based upon the 2013-2014 property valuation of \$75,603,236.00, the 2013-2014 fiscal year budget tax rate was 60¢ per hundred dollars of valuation. The Chairman explained that based upon the 2014-2015 property tax valuation of \$76,265,137.00, the property tax request for the 2013-2014 fiscal year budget of \$453,619.50 would equal a property tax rate of 59.4793¢ needed to fund the 2013-2014 fiscal year property tax request based upon the property valuation for 2014-2015. The Chairman explained that if the District did not adopt a resolution approving a tax request different than the prior year's tax request, then the District's tax request would be the same as the prior fiscal year. The Clerk stated that the District had published a notice of this special meeting setting forth this information.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 143 of Sarpy County, Nebraska, that the proper five days published notice of the special meeting and hearing to adopt a property tax request different than the prior year's tax request has been completed.

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 143 hereby finds that it is in the best interest of the District to adopt a property tax request different than the prior year's tax request.

BE IT FURTHER RESOLVED, that as a result of a majority of the governing body voting in favor of the above resolution that said resolution passes, and as a result, the District is authorized to set the levy for the fiscal tax year 2014-2015 in the amount of \$122,024.60 in the General Fund which results in a General Fund tax levy of 16¢ per \$100 of actual valuation and \$259,301.00 in the Bond (Sinking) Fund which results in a tax levy of 34¢ per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of 50¢ for each \$100 of actual valuation and \$381,325.60 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 143 OF SARPY COUNTY, NEBRASKA

By: C. John Tefft, Clerk

2014-2015
STATE OF NEBRASKA
SID BUDGET FORM

SID # 143

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Sarpy County

This budget is for the Period JULY 1, 2014 through JUNE 30, 2015

Contact Information
 Auditor of Public Accounts
 Telephone: (402) 471-2111 FAX: (402) 471-3301
 Website: www.auditors.nebraska.gov
 Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2014
 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:

\$	122,024.60	Property Taxes for Non-Bonds
\$	259,301.00	Principal and Interest on Bonds
\$	381,325.60	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$	2,135,000.00	Principal
\$	222,810.00	Interest
\$	2,357,810.00	Total Bonded Indebtedness

Total Certified Valuation (All Counties)
 (Certification of Valuation(s) from County Assessor *MUST* be attached)
 \$ 76,265,137
CLERK/BOARD MEMBER:

Signature: 
 Printed Name: _____
 Mailing Address: 1910 Windcrest Avenue
 City, Zip: Papillion, NE 68133
 Phone Number: (402) 593-9297
 E-Mail Address: tinahootl@cox.net

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 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: _____

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, 2013 through June 30, 2014?
 YES NO
 If YES, Please submit Interlocal Agreement Report by December 31, 2014.

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, 2013 through June 30, 2014?
 YES NO
 If YES, Please submit Trade Name Report by December 31, 2014.

SID # 143 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 448,223.80	\$ 569,701.18	\$ 649,954.88
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 448,223.80	\$ 569,701.18	\$ 649,954.88
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 482,193.98	\$ 433,316.51	\$ 373,848.60
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 936.10	\$ 1,842.34	\$ 900.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 22,761.08	\$ 21,036.21	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,529,887.37	\$ 109,162.34	\$ 337,200.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 3,484,002.33	\$ 1,135,058.58	\$ 1,361,903.48
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 244,296.95	\$ 117,639.44	\$ 337,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 2,529,770.41	\$ 258,495.00	\$ 260,775.00
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	\$ 140,233.79	\$ 108,969.26	\$ 537,000.00
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)	\$ 2,914,301.15	\$ 485,103.70	\$ 1,194,775.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 569,701.18	\$ 649,954.88	\$ 227,128.48
31	Cash Reserve Percentage			20%

PROPERTY TAX RECAP

Tax from Line 6	\$ 373,848.60
County Treasurer's Commission at 2% of Line 6	\$ 7,477.00
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 381,325.60

SID # 143 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	\$	122,024.60
Bond Fund	\$	259,301.00
Total Tax Request	** \$	381,325.60

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Brian Muench

(Name of Board Chairperson)

c/o 10250 Regency Circle, Suite 300

(Mailing Address)

Omaha, NE 68114

(City & Zip Code)

(402) 397-5500

(Telephone Number)

pmartin@pheblaw.com

(E-Mail Address)

PREPARER

Deborah Mettin

(Name and Title)

Hancock & Dana PC

(Firm Name)

12829 West Dodge Road, Suite 100

(Mailing Address)

Omaha, NE 68154

(City & Zip Code)

(402) 391-1065

(Telephone Number)

dmettin@hancockdana.com

(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

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

SID # 143 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	381,325.60
Motor Vehicle Pro-Rate	(2)	\$	900.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	(5)	\$	-
LESS: Amount Spent During 2013-2014	(6)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	382,225.60
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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 (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (7).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	259,801.00
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)		

TOTAL LID EXCEPTIONS (B)	(19)	\$	259,801.00
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TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	\$ 122,424.60
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Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 143 in Sarpy County

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>12,636.12</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>518,080.96</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>122,424.60</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>395,656.36</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 # 143 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request		\$ <u>381,325.60</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	(<u>\$ 259,301.00</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(<u>\$ 259,301.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 122,024.60</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 76,265,137.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.160000</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) community colleges, and c) school districts)

TAX YEAR 2014

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

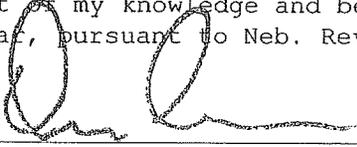
NO : SID 143

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 143	MISC-DISTRICT	778,343	76,265,137

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)

8-14-14

(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. 2014

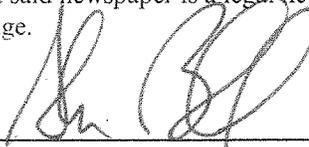
AFFIDAVIT OF PUBLICATION

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 Editor of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and published herein; 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:

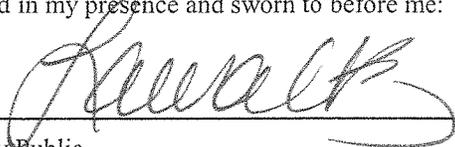
Wednesday, September 10, 2014 Papillion Times

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

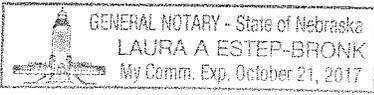


 Shon Barenklau OR Anne Lee
 Publisher Editor

Today's Date 09-11-2014
 signed in my presence and sworn to before me:



 Notary Public



Printer's Fee \$ 79.10
 Customer Number: 20908
 Order Number: 0001791527

Sanitary and Improvement District # 143
 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 15th day of September, 2014, at 10:45 a.m., at 11718 Nicholas Street, Suite 101, Omaha, Nebraska to discuss general matters and for the payment of bills and 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	
2012-2013 Actual Disbursements & Transfers	\$ 2,914,301.15
2013-2014 Actual Disbursements & Transfers	\$ 485,103.70
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,134,775.00
2014-2015 Necessary Cash Reserve	\$ 227,128.48
2014-2015 Total Resources Available	\$ 1,361,903.48
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 381,325.60
Unused Budget Authority Created For Next Year	\$ 395,656.36

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 122,024.80
Personal and Real Property Tax Required for Bonds	\$ 259,301.00

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 15th day of September, 2014, at 10:30 a.m., at 11718 Nicholas Street, Suite 101, Omaha, Nebraska to discuss general matters and for the payment of bills and 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.

2013-2014 Property Tax Request	\$ 453,619.50
2013 Tax Rate	0.600000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.594793
2014-2015 Proposed Property Tax Request	\$ 381,325.60
Proposed 2014 Tax Rate	0.500000

1791527; 9/10