

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 239
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 239 of Sarpy County, Nebraska, was convened in open public session at 7924 South 74th Avenue Circle, LaVista, Sarpy County, Nebraska, at 5:00 p.m. on September 13, 2010. Present were: Marvin Zuroski, David Hunt and Loren Johnson. Absent were Jim Emmons and Gale Larsen. Notice of the meeting was given in advance thereof by publication in The Bellevue Leader, of Sarpy County, Nebraska, on September 1, 2010, 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 2010-2011 fiscal year different than the property tax request for the 2009-2010 fiscal year.

The Chairman explained that the property tax request for the 2009-2010 fiscal year budget was \$119,039.57, and based upon the 2009-2010 property valuation of \$15,031,160.00, the 2009-2010 fiscal year budget tax rate was 79.1952¢. The Chairman explained that based upon the 2010-2011 property tax valuation of \$18,669,243.00, the property tax request for the 2009-2010 fiscal year budget of \$119,039.57 would equal a property tax rate of 63.7624¢ needed to fund the 2009-2010 fiscal year property tax request based upon the property valuation for 2010-2011. 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. 239 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. 239 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 2010-2011 in the amount of \$63,475.43 in the General Fund which results in a General Fund tax levy of 34.000¢ per \$100 of actual valuation and \$76,543.90 in the Bond (Sinking) Fund which results in a tax levy of 41.000¢ per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of 75.000¢ for each \$100 of actual valuation and \$140,019.33 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 239 OF SARPY COUNTY, NEBRASKA

By: David Hunt, Clerk

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 Kirk Hoffman 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:

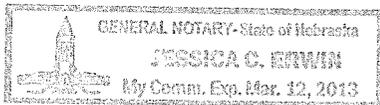
Wednesday, September 1, 2010 Bellevue Leader

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

Handwritten signature of Kirk Hoffman
Shon Barenklau OR Kirk Hoffman
Publisher Business Manager

Today's Date 09-01-2010
Signed in my presence and sworn to before me:

Handwritten signature of Jessica C. Erwin
Notary Public



Printer's Fee \$ 33.82
Customer Number: 20908
Order Number: 0001277708

Sanitary and Improvement District # 239
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 13th day of September 2010, at 5:15 o'clock P.M., at 7924 South 74th Avenue Circle, LaVista, NE 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.
David Hunt
Clerk/Secretary
2008-2009 Actual Disbursements & Transfers \$217,249.66
2009-2010 Actual Disbursements & Transfers \$1,374,171.13
2010-2011 Proposed Budget of Disbursements & Transfers \$1,032,876.00
2010-2011 Necessary Cash Reserve 358,464.65
2010-2011 Total Resources Available \$1,091,340.85
Total 2010-2011 Personal & Real Property Tax Requirement \$140,019.33
Unused Budget Authority Created For Next Year \$95,425.40
Breakdown of Property Tax:
Personal and Real Property Tax Required for Bonds \$76,543.90
Personal and Real Property Tax Required for All Other Purposes \$63,475.43

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 13th day of September 2010, at 5:00 o'clock P.M., at 7924 South 74th Avenue Circle, LaVista, NE 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.
2009-2010 Property Tax Request \$119,039.57
2009 Tax Rate 0.791952
Property Tax Rate (2009-2010 Request/2010 Valuation) 0.637624
2010-2011 Proposed Property Tax Request \$140,019.33
Proposed 2010 Tax Rate 0.750000
1277708; 9/1

2010-2011
STATE OF NEBRASKA
SID BUDGET FORM

SID # 239

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Sarpay County

This budget is for the Period JULY 1, 2010 through JUNE 30, 2011

Contact and Submission Information

Auditor of Public Accounts
 P.O. Box 98917, Lincoln, Nebraska 68509-8917
 Telephone: (402) 471-2111 FAX: (402) 471-3301
 To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov
 Questions - E-Mail: Deann.Haeffner@nebraska.gov

COPY OF ADOPTED BUDGET TO BE FILED WITH:

And The
 AUDITOR OF PUBLIC ACCOUNTS
 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:

\$	76,543.90	Principal and Interest on Bonds
\$	63,475.43	All Other Purposes
\$	140,019.33	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2010

\$	1,610,000.00	Principal
\$	1,153,353.00	Interest
\$	2,763,353.00	Total Bonded Indebtedness

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 (If YES, Board Minutes **MUST** be Attached)

YES NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

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: June 26, 2003

CLERK/BOARD MEMBER:

Signature: 
 Printed Name: David Hunt
 Mailing Address: 7400 Peters Street
 City, Zip: LaVista, NE 68128
 Phone Number: (402)556-6422
 E-Mail Address: dh201153@cox.net

A proposed Budget Summary and Notice of Hearing was duly
 Published (Send a copy of Publisher's Affidavit of Publication)
 Posted (Only allowed if Line 27 is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

County Clerk's Use ONLY

Line No.	TOTAL ALL FUNDS	Actual 2008 - 2009 (Column 1)	Actual 2009 - 2010 (Column 2)	Adopted Budget 2010 - 2011 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 2,015,703.54	\$ 18,471.46	\$ 779,457.00
4	County Treasurer's Balance	\$ 47,238.56	\$ 2,058,836.67	\$ 121,194.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 2,062,942.10	\$ 2,077,308.13	\$ 900,651.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 84,474.80	\$ 105,295.00	\$ 137,273.85
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 307.29	\$ 402.00	\$ 300.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 7,090.03	\$ 7,267.00	\$ -
11	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
12	Local Receipts: Other	\$ 139,743.57	\$ 84,550.00	\$ 53,116.00
13	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
14	Transfer In Other Than Surplus Fees (Should agree to Line 26)	\$ -	\$ -	\$ -
15	Total Resources Available (Lines 5 thru 14)	\$ 2,294,557.79	\$ 2,274,822.13	\$ 1,091,340.85
16	Disbursements & Transfers:			
17	Operating Expenses	\$ 27,202.95	\$ 67,426.13	\$ 49,766.00
18	Capital Improvements (Real Property/Improvements)	\$ -	\$ 12,155.00	\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
20	Debt Service: Bond Principal & Interest Payments	\$ 119,921.25	\$ 123,280.00	\$ 121,510.00
21	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
23	Debt Service: Other	\$ 70,125.46	\$ 1,171,310.00	\$ 861,600.00
24	Judgments	\$ -	\$ -	\$ -
25	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
26	Transfers Out Other Than Surplus Fees (Should agree to Line 14)	\$ -	\$ -	\$ -
27	Total Disbursements & Transfers (Lines 17 thru 26)	\$ 217,249.66	\$ 1,374,171.13	\$ 1,032,876.00
28	Balance Forward/Cash Reserve (Line 16 - Line 27)	\$ 2,077,308.13	\$ 900,651.00	\$ 58,464.85

PROPERTY TAX RECAP

Tax from Line 6	\$ 137,273.85
County Treasurer's Commission at 2% of Line 6	\$ 2,745.48
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 140,019.33

To Assist the County For Levy Setting Purposes

Documentation of Transfers:

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

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.

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

Property Tax Request by Fund:

Property Tax Request

General Fund	\$ 63,475.43
Bond Fund	\$ 76,543.90
Fund	
Fund	
Fund	
Fund	
Total Tax Request	** \$ 140,019.33

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

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Marvin J. Zuroski

(Name of Board Chairperson)

7924 South 74th Avenue Circle

(Mailing Address)

LaVista, NE 68128

(City & Zip Code)

(402)934-1517

(Telephone Number)

(E-Mail Address)

PREPARER

Masimore, Magnuson & Associates, P.C.

(Name and Firm)

11440 West Center Road, Suite B

(Mailing Address)

Omaha, NE 68144

(City & Zip Code)

(402) 334-0600

(Telephone Number)

ce@mma-cpa.com

(E-Mail Address)

NOTE: If Budget Document is to be 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 included for the Board Chairperson, notification will be mailed via the USPS.

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

Robert F. Peterson, Attorney

(Name and Title)

11718 Nicholas Street, Suite 101

(Mailing Address)

Omaha, NE 68154

(City & Zip Code)

(402) 330-1900

(Telephone Number)

rpete@rpllaw.com

(E-Mail Address)

SID # 239 in Sarpy County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

(1)	\$	140,019.33	Total Personal and Real Property Tax Requirements
(2)	\$	300.00	Motor Vehicle Pro-Rate
(3)	\$	-	In-Lieu of Tax Payments
(4)	\$	-	Transfers of Surplus Fees
(5)			Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.
(6)			Prior Year 2009-2010 Capital Improvements Excluded from
(7)			Restricted Funds (From 2009-2010 LC-3 Lid Exceptions, Line (10))
(8)			LESS: Amount Spent During 2009-2010
(9)			LESS: Amount Expected to be Spent in Future Budget Years
(10)	\$	-	Amount to be included on 2010-2011 Restricted Funds (Cannot be a Negative Number)
(9)	\$	140,319.33	TOTAL RESTRICTED FUNDS (A)

LC-3 Lid Exceptions

(10)			Capital Improvements (Real Property and Improvements on Real Property)
(11)			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.)
(12)	\$	-	Agrees to Line (7).
(13)	\$	76,743.90	Allowable Capital Improvements
(14)			Bonded Indebtedness
(15)			Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)
(16)			Interlocal Agreements/Joint Public Agency Agreements
(17)			Judgments
(18)			Refund of Property Taxes to Taxpayers
(19)			Repairs to Infrastructure Damaged by a Natural Disaster
(19)	\$	76,743.90	TOTAL LID EXCEPTIONS (B)

			TOTAL 2010-2011 RESTRICTED FUNDS
			For Lid Computation (To Line 9 of the LC-3 Lid Form)
			To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)
	\$	63,575.43	

Total 2010-2011 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 239 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2010-2011

2009-2010 RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1	
2009-2010 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form	Option 1 - (1) <u>125,089.16</u>

OPTION 2 - Only use if a vote was taken at a townhall meeting to exceed lid for one year	
Line (1) of 2009-2010 Lid Computation Form	Option 2 - (A) <u> </u>
Allowable Percent Increase Less Vote Taken (From 2009-2010 Lid Computation Form Line (6) - Line (5))	Option 2 - (B) <u> </u> %
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B)	Option 2 - (C) <u> </u>
Calculated 2009-2010 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)	Option 2 - (1) <u> </u>

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% 24.61 %

$$\frac{\text{Growth per Assessor } 4,069,556.00}{\text{2009 Valuation } 15,013,160.00} / \frac{\text{100 To get \%}}{\text{Multiply times } 27.11} = \text{\%}$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

SID # 239 in Sarpy County

SPECIAL ELECTION/TOWNHALL MEETING - VOTER

4

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)

(6)
27.11 %

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

(7)
33,911.67

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

(8)
159,000.83

Less: 2010-2011 Restricted Funds from LC-3 Supporting Schedule

(9)
63,575.43

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

(10)
95,425.40

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 # 239 in Sarpy County

Total Personal and Real Property Tax Request	\$	140,019.33	(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	\$	63,475.43	(3)
Valuation (Per the County Assessor)	\$	18,669,243.00	(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.340000	(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 2010

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

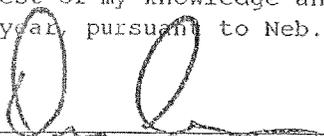
TO : SID 239

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 239	MISC-DISTRICT	4,069,556	18,669,243

*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)

8-16-10
(date)

CC: County Clerk, Sarpy County

CC: County Clerk where district is headquarter, 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. 2010