

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF  
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF SARPY COUNTY, NE**

The meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 1:15 o'clock P.M. on September 10, 2010 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson and Robert Fechtmeister. Absent were Greg McNeese and Shawn Nowling. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, 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 to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

Mark Laughlin 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 announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District, pursuant to Neb. Rev. Stat. §77-1601.02. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary which indicated that the Budget Summary had been published in The Gretna Breeze on September 1, 2010, a copy of the Proof of Publication being attached to these minutes. The Chairman further advised that the budget provided a property tax request of \$0 for the Bond Fund and \$28,691.00 for the General Fund, for a total property tax requirement of \$28,691.00. A special Hearing on the Proposed Budget Statement of the District was then held. Attached to the minutes of this Meeting is a true copy of the minutes of the Special Hearing of the District, which are incorporated herein by this reference.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy. The Chairman stated that the Board should now vote on the proposed budget.

After full discussion and upon motion being duly made and seconded, with all Trustees voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**BE IT RESOLVED**, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District.

**BE IT FURTHER RESOLVED**, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement. After full discussion and upon motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**BE IT RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .199997 cents to the General Fund, and .0 cents in the Bond Fund for each \$100.00 of actual shall be made upon all taxable property within the District, except intangible property, which levy totals \$28,691.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .199997 cents for each \$100.00 of actual valuation and \$28,691.00 in property taxes.

2. That the Clerk of the District is hereby directed to certify said total levy of to the County Clerk of Douglas County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2010.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2010.

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

**BE IT RESOLVED**, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2010 and to so indicate on the District's budget document.

Counsel then submitted to the Board the following invoices for payment from the General Fund:

- A) Statement from the Gretna Breeze in the amount of \$31.32 for publication costs.
- B) Statement from Dolleck & Frederes, P.C. in the amount of \$1,950.00.
- C) Statement from Laughlin Peterson and Lang in the amount of \$1,575.36 for legal services.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolutions were adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska hereby approves the above items for payment and that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver warrants to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years from the date hereof, being September 10, 2013, and Warrant Nos. subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska after notice is given as required by law,

said warrants to bear interest at the rate of 7% per annum after registration, to-wit:

- A) General Fund Warrant No. 7 in the amount of \$31.32, payable to the Gretna Breeze for publication costs.
- B) General Fund Warrant No. 8 in the amount of \$1,950.00 payable to Dolleck & Frederes, P.C. for preparation of the budget.
- C) General Fund Warrant No. 9 in the amount of \$1,575.36 payable to Laughlin, Peterson & Lang for legal services.

**BE IT FURTHER RESOLVED** by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, that both they and the District hereby find and determine and covenant, and warrant and agree that (a) the facilities for which the above Warrants are issued are designed to serve members of the general public on an equal basis; (b) there are no persons with rights to use said facilities other than as members of the general public; (c) ownership and operation of said facilities is with the District or another political subdivision; (d) none of the proceeds of the Warrants will be loaned to any person and to the extent that special assessments have been or are to be levied for any said facilities, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by such facilities in the District; (e) the development of the land in the District for sale and occupation by the general public is proceeding with reasonable speed and (f) the District hereby authorizes and directs the Chairman or Clerk to file, when due, an information reporting form pursuant to section 149(e) of the Internal Revenue Code of 1986 pertaining to the above Warrants.

**BE IT FURTHER RESOLVED** by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$5,000,000 during the calendar year in which the above Warrants are to be issued.

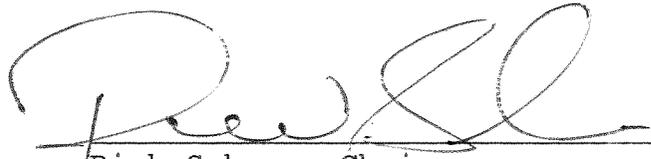
**BE IT FURTHER RESOLVED,** by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Douglas County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within 13 months after

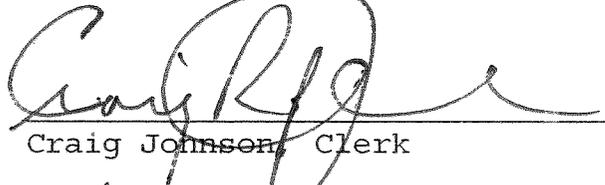
receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above Warrants.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.

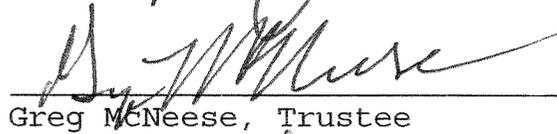
There being no further business to come before the meeting,  
the same was adjourned.



Rick Scheer, Chairman



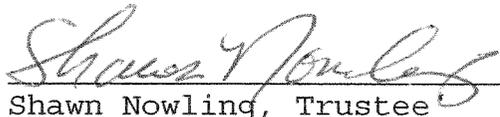
Craig Johnson, Clerk



Greg McNeese, Trustee



Robert Fechtmeister, Trustee



Shawn Nowling, Trustee

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING

The undersigned Trustees of Sanitary and Improvement District No. 285 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 at 1:15 p.m. at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

Dated this 10<sup>th</sup> day of September, 2010.

  
Rick Scheer, Chairman

  
Craig Johnson, Clerk

  
Greg McNeese, Trustee

  
Robert Fechtmeister, Trustee

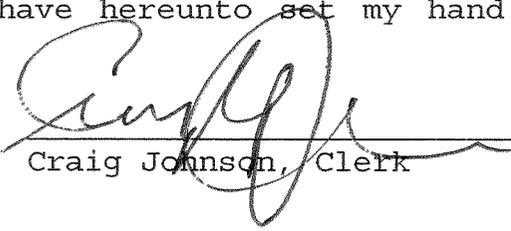
  
Shawn Nowling, Trustee

**CERTIFICATE**

STATE OF NEBRASKA            )  
                                          )  
COUNTY OF SARPY            )  
                                          )  
SANITARY AND                 )  
IMPROVEMENT                 )  
DISTRICT NO. 285            )

I, the undersigned, Clerk for Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of September 10, 2010, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the minutes of the Chairman and Board of Trustees of the District, from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 10<sup>th</sup> day of September, 2010.

  
\_\_\_\_\_  
Craig Johnson, Clerk



## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 285 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

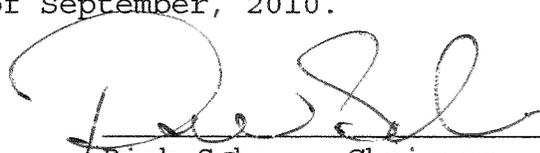
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in

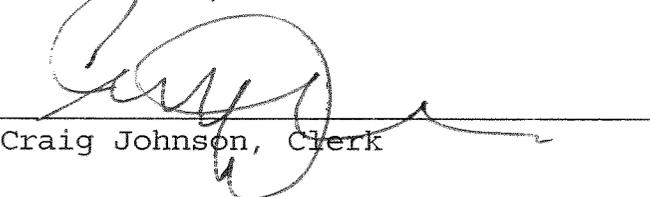
attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 10<sup>th</sup> day of September, 2010.

  
\_\_\_\_\_  
Rick Scheer, Chairman

  
\_\_\_\_\_  
Craig Johnson, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 285  
OF SARPY COUNTY, NEBRASKA

**AGENDA**

September 10, 2010

1:15 P.M.

The following items are the matters which are to be brought before the Board of Trustees of the above District at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

1. Conduct budget meeting; approve budget.
2. General District Business.
3. Payment of bills:
  - a) Gretna Breeze (G) \$ 31.32
  - b) Dolleck & Frederes, P.C. (G) 1,950.00
  - c) Laughlin, Peterson & Lang (G) 1,575.36
4. Additional matters brought before the Board of Trustees.

Craig Johnson, 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 Gretna Breeze

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

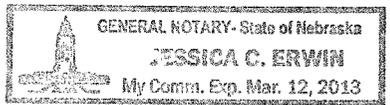
*Kirk Hoffman*

Shon Barenklau OR Kirk Hoffman  
Publisher Business Manager

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

*Jessica C Erwin*

Notary Public



Printer's Fee \$ 31.32  
Customer Number: 20908  
Order Number: 0001278292

Sanitary and Improvement District # 285  
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 10th day of September 2010, at 1:15 o'clock p.m., at 11718 Nicholas Street, Suite 101, Omaha, NE 68154 to discuss general matters and for payment of bills, and for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and payment of bills. The budget detail is available at the office of the Clerk during regular business hours.

Craig Johnson Clerk/Secretary	
2008-2009 Actual Disbursements & Transfers	\$ -
2009-2010 Actual Disbursements & Transfers	\$14,093.00
2010-2011 Proposed Budget of Disbursements & Transfers	\$26,100.00
2010-2011 Necessary Cash Reserve	\$3,620.00
2010-2011 Total Resources Available	\$29,720.00
Total 2010-2011 Personal & Real Property Tax Requirement	\$28,691.00
Unused Budget Authority Created For Next Year	\$ N/A

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$28,691.00

**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 10th day of September 2010, at 1:00 o'clock p.m., at 11718 Nicholas Street, Suite 101, Omaha, NE 68154 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	\$28,747.00
2009 Tax Rate	0.199997
Property Tax Rate (2009-2010 Request/2010 Valuation)	0.200389
2010-2011 Proposed Property Tax Request	\$28,691.00
Proposed 2010 Tax Rate	0.199997

1278292; 9/1

DOLLECK & FREDERES P.C.  
 Certified Public Accountants  
 Office Two  
 10730 PACIFIC STREET  
 SUITE 242  
 OMAHA, NE 68114-4761

SID #285  
 c/o Laughlin, Peterson & Lang  
 11718 Nicholas Street, Suite 101  
 Omaha, NE 68154

Client # : 2850

Invoice Number : 24271

Invoice date 09/08/10

Preparation of 2009-2010 Budget and Meetings	1,200.00
Preparation of 2010-2011 Budget	750.00
Billed Progress Amount	1,950.00
Total Invoice Amount	<u><u>\$1,950.00</u></u>

Beginning Balance	\$0.00
Billing date	1,950.00
Amount Due	<u><u>\$1,950.00</u></u>

Current	Jul	Jun	May	Before May	Total Due
1,950.00	0.00	0.00	0.00	0.00	\$1,950.00

Amount due is payable within 15 days upon receipt of the bill.

LAUGHLIN, PETERSON & LANG  
ATTORNEYS AT LAW  
11718 NICHOLAS STREET, SUITE 101  
OMAHA, NE 68154  
(402) 330-1900

SANITARY & IMPROVEMENT DISTRICT 285  
SARPY COUNTY, NEBRASKA

September 08, 2010

Invoice #26596

In Reference To: GENERAL  
8298.01

	<u>Hours</u>	<u>Amount</u>
3/11/2010 Attend meeting; draft minutes; correspondence with trustees	2.50	\$500.00
3/19/2010 Work on draft minutes; prepare warrants; letter to Chairman	0.70	\$17.50
4/27/2010 Process minutes and warrants to clerk and fiscal agent	0.50	\$12.50
Payee letter to Gretna Breeze	0.10	\$2.50
8/3/2010 Office conference with Lowell Frederer re: audit and budget	1.00	\$200.00
8/19/2010 Contact trustees for budget meeting	0.20	\$5.00
8/20/2010 Work on letter to clerks	0.10	\$2.50
8/26/2010 Work on budget notice; e-mail to Gretna Breeze for publication	0.40	\$10.00
9/8/2010 Prepare documents for Budget hearing and Trustee meeting	1.00	\$200.00
9/10/2010 Attend Budget hearing and SID Trustee meeting to approve budget; Prepare minutes and circulate for signatures	3.00	\$600.00
For professional services rendered	<u>9.50</u>	<u>\$1,550.00</u>

SANITARY & IMPROVEMENT DISTRICT 285 9/8/2010  
GENERAL  
8298.01

2

Additional Charges :

	<u>Amount</u>
3/31/2010 Photocopies	4.00
Postage	3.49
4/30/2010 Postage	3.39
Photocopies	13.40
5/28/2010 Postage	0.88
Photocopies	0.20
Total additional charges	<u>\$25.36</u>
Total amount of this bill	<u>\$1,575.36</u>
Previous balance	\$13,796.10
4/28/2010 Payment - thank you	(\$12,000.00)
5/13/2010 Payment - thank you	(\$1,796.10)
Total payments and adjustments	<u>(\$13,796.10)</u>
Balance due	<u><u>\$1,575.36</u></u>

2010-2011  
**STATE OF NEBRASKA**  
**SID BUDGET FORM**

SID # 285  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 SARPY 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:

\$ 28,691.00	Principal and Interest on Bonds
\$ 28,691.00	All Other Purposes
\$ 28,691.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2010

	Principal
	Interest
\$ -	<b>Total Bonded Indebtedness</b>

**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 7, 2007

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**

**CLERK/BOARD MEMBER:**

Signature: *Craig Johnson*  
 Printed Name: CRAIG JOHNSON  
 Mailing Address: 13000 S 224 CIRCLE  
 City, Zip: GRETNA, NE 68028  
 Phone Number: 402 332-5520  
 E-Mail Address:

SID # 285 in SARPY County

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	\$ -	\$ -	\$ 1,534.00
4	County Treasurer's Balance	\$ -	\$ -	\$ 1,534.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ -	\$ -	\$ 28,129.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ -	\$ 57.00	\$ -
7	Federal Receipts	\$ -	\$ -	\$ 57.00
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
12	Local Receipts: Other	\$ -	\$ -	\$ -
13	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
14	Transfer In Other Than Surplus Fees (Should agree to Line 26)	\$ -	\$ 15,627.00	\$ 29,720.00
15	Total Resources Available (Lines 5 thru 14)			
16	Disbursements & Transfers:			
17	Operating Expenses	\$ -	\$ 14,093.00	\$ 26,100.00
18	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
20	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
21	Debt Service: Bond Principal & Interest Payments			
22	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
23	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
24	Debt Service: Other	\$ -	\$ -	\$ -
25	Judgments	\$ -	\$ -	\$ -
26	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
27	Transfers Out Other Than Surplus Fees (Should agree to Line 14)	\$ -	\$ 14,093.00	\$ 26,100.00
28	Total Disbursements & Transfers (Lines 17 thru 26)	\$ -	\$ 14,093.00	\$ 26,100.00
29	Balance Forward/Cash Reserve (Line 15 - Line 27)	\$ -	\$ 1,534.00	\$ 3,620.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 28,129.00
County Treasurer's Commission at 2% of Line 6	\$ 562.00
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 28,691.00

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	\$ 28,691.00
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 28,691.00</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:	_____
Reason:	Amount: \$ _____		
Transfer From:	_____	Transfer To:	_____
Reason:	Amount: \$ _____		
Transfer From:	_____	Transfer To:	_____
Reason:	Amount: \$ _____		

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

RICH SCHEER

(Name of Board Chairperson)

22121 BURR OAK

(Mailing Address)

GRETNA NE 68028

(City & Zip Code)

402 332-2504

(Telephone Number)

(E-Mail Address)

**PREPARER**

LOWELL FREDERS/DOLLECK & FREDERES PC

(Name and Firm)

10730 PACIFIC ST STE 242

(Mailing Address)

OMAHA NE 68114

(City & Zip Code)

402 391-7030

(Telephone Number)

dolleck.frederes@taxprosd.f.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**

MARK LAUGHLIN

(Name and Title)

11718 NICHOLAS ST STE 101

(Mailing Address)

OMAHA NE 68154

(City & Zip Code)

402 330-1900

(Telephone Number)

(E-Mail Address)

SID # 285 in SARPY County  
**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	28,691.00
Motor Vehicle Pro-Rate	(2)	\$	57.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2009-2010 Capital Improvements Excluded from Restricted Funds (From 2009-2010 LC-3 Lid Exceptions, Line (10))	(5)		
LESS: Amount Spent During 2009-2010	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	(7)		
Amount to be included on 2010-2011 Restricted Funds (Cannot be a Negative Number)	(8)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>28,748.00</b>
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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 (cannot exclude same capital improvements from more than one lid calculation.)	(11)		
Agrees to Line (7).	(12)	\$	-
Allowable Capital Improvements	(13)		
Bonded Indebtedness	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Interlocal Agreements/Joint Public Agency Agreements	(16)		
Judgments	(17)		
Refund of Property Taxes to Taxpayers	(18)		
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	-
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<b>TOTAL 2010-2011 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>	<b>\$ 28,748.00</b>
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*Total 2010-2011 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

SID # 285 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)

**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)

Allowable Percent Increase Less Vote Taken  
(From 2009-2010 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 2009-2010 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)

$$\frac{46,870.00}{\text{Growth per Assessor}} \div \frac{14,373,741.00}{\text{2009 Valuation}} = \frac{0.33}{\text{Multiply times 100 To get \%}} \%$$

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %  
(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

SID # 285 in SARPY County

**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) \_\_\_\_\_ 2.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) \_\_\_\_\_ -  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) \_\_\_\_\_ -  
(8)

Less: 2010-2011 Restricted Funds from LC-3 Supporting Schedule \_\_\_\_\_ 28,748.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) \_\_\_\_\_ N/A  
(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 # 285 in SARPY County

Total Personal and Real Property Tax Request		\$ <u>28,691.00</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>\$ 28,691.00</u> (3)
Valuation (Per the County Assessor)		<u>\$ 14,345,568.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.199999</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 2010**

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

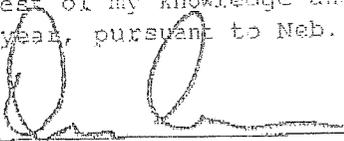
TO : SID 285

**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 285	MISC-DISTRICT	46,870	14,345,568

\*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 Dept. of Revenue Property Assessment Division, Rev. 2010

**MINUTES OF THE SPECIAL MEETING  
OF THE BOARD OF TRUSTEES OF  
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF  
SARPY COUNTY, NEBRASKA**

The special meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 1:00 o'clock P.M. on September 10, 2010 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson and Robert Fechtmeister. Absent were Greg McNeese and Shawn Nowling. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, 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 to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The 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 \$28,747.00, and based upon the 2009 property valuation of \$14,373,741, the 2009-2010 fiscal year budget tax rate was .199997. The Chairman explained that based upon the 2010 property tax valuation of \$14,345,568, the property tax request for the 2009-2010 fiscal year budget of \$28,691.00 would equal a property tax rate of .199997 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 all trustees 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. 285 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. 285 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 \$28,691.00 in the General Fund which results in a General Fund tax levy of .199997 per \$100 of actual valuation, and \$0 in the Bond (Sinking) Fund which results in a tax levy of .0 per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of .199997 for each \$100 of actual valuation and \$28,691.00 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT  
NO. 285 OF SARPY COUNTY, NEBRASKA

By: Craig Johnson, 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 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 1, 2010 Gretna Breeze

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

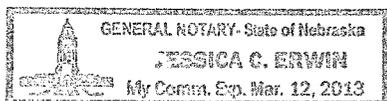
*Kirk Hoffman*

Shon Barenklau OR Kirk Hoffman  
Publisher Business Manager

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

*Jessica C Erwin*

Notary Public



Printer's Fee \$ 31.32  
Customer Number: 20908  
Order Number: 0001278292

Sanitary and Improvement District # 285  
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 10th day of September 2010, at 1:15 o'clock p.m., at 11718 Nicholas Street, Suite 101, Omaha, NE 68154 to discuss general matters and for payment of bills, and for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and payment of bills. The budget detail is available at the office of the Clerk during regular business hours.

Craig Johnson Clerk/Secretary	
2008-2009 Actual Disbursements & Transfers	\$ -
2009-2010 Actual Disbursements & Transfers	\$14,093.00
2010-2011 Proposed Budget of Disbursements & Transfers	\$26,100.00
2010-2011 Necessary Cash Reserve	\$3,620.00
2010-2011 Total Resources Available	\$29,720.00
Total 2010-2011 Personal & Real Property Tax Requirement	\$28,691.00
Unused Budget Authority Created For Next Year	\$ N/A

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$28,691.00

### 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 10th day of September 2010, at 1:00 o'clock p.m., at 11718 Nicholas Street, Suite 101, Omaha, NE 68154 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to settling the final tax request at a different amount than the prior year tax request.

2009-2010 Property Tax Request	\$28,747.00
2009 Tax Rate	0.199997
Property Tax Rate (2009-2010 Request/2010 Valuation)	0.200389
2010-2011 Proposed Property Tax Request	\$28,691.00
Proposed 2010 Tax Rate	0.199997
1278292; 9/1	

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF  
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF SARPY COUNTY, NE**

The meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 1:15 o'clock P.M. on September 10, 2010 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson and Robert Fechtmeister. Absent were Greg McNeese and Shawn Nowling. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, 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 to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

Mark Laughlin 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 announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District, pursuant to Neb. Rev. Stat. §77-1601.02. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary which indicated that the Budget Summary had been published in The Gretna Breeze on September 1, 2010, a copy of the Proof of Publication being attached to these minutes. The Chairman further advised that the budget provided a property tax request of \$0 for the Bond Fund and \$28,691.00 for the General Fund, for a total property tax requirement of \$28,691.00. A special Hearing on the Proposed Budget Statement of the District was then held. Attached to the minutes of this Meeting is a true copy of the minutes of the Special Hearing of the District, which are incorporated herein by this reference.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy. The Chairman stated that the Board should now vote on the proposed budget.

After full discussion and upon motion being duly made and seconded, with all Trustees voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**BE IT RESOLVED**, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District.

**BE IT FURTHER RESOLVED**, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement. After full discussion and upon motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**BE IT RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .199997 cents to the General Fund, and .0 cents in the Bond Fund for each \$100.00 of actual shall be made upon all taxable property within the District, except intangible property, which levy totals \$28,691.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .199997 cents for each \$100.00 of actual valuation and \$28,691.00 in property taxes.

2. That the Clerk of the District is hereby directed to certify said total levy of to the County Clerk of Douglas County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2010.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2010.

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

**BE IT RESOLVED**, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2010 and to so indicate on the District's budget document.

Counsel then submitted to the Board the following invoices for payment from the General Fund:

- A) Statement from the Gretna Breeze in the amount of \$31.32 for publication costs.
- B) Statement from Dolleck & Frederes, P.C. in the amount of \$1,950.00.
- C) Statement from Laughlin Peterson and Lang in the amount of \$1,575.36 for legal services.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolutions were adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska hereby approves the above items for payment and that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver warrants to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years from the date hereof, being September 10, 2013, and Warrant Nos. subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska after notice is given as required by law,