

**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 11:45 o'clock A.M. on September 7, 2011 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson, Robert Fechtmeister and Greg McNeese. Absent was 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 August 31, 2011, 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 August 31, 2011, 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 \$29,338.00 for the General Fund, for a total property tax requirement of \$29,338.00. 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 .199999 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 \$29,338.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .199999 cents for each \$100.00 of actual valuation and \$29,338.00 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, 2011.

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, 2011.

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, 2011 and to so indicate on the District's budget document.

The Chairman then stated that he had received competitive proposals for certain street repair work on the District's roadways. The proposals include a contract for certain grading work to re-shape and smooth the District's streets preliminary to top dressing the same with a course one and one-half inch limestone rock. The Chairman stated that to proceed with the work, the District should authorize the work to proceed by approving the proposals for completion of the work submitted by Ron Hurst for street grading in the amount of \$1,160.00 and the quotation of Kersten Trucking, Inc. for hauling and spreading 700 to 1,000 tons of crushed limestone at a rate of \$15.50 per ton.

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 District enter into a contract with Ron Hurst for street grading at a cost of \$1,160.00; that the District enter into a contract for hauling and spreading 700 to 1,000 tons of crushed rock on the public streets in the District at a cost of \$15.50 per ton; and that the Chairman is authorized to take such action in supervising of such contracts as he deems reasonable and advisable.

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

- A) Statement from World Herald Media Group in the amount of \$30.74 for publication costs.
- B) Statement from Laughlin Peterson and Lang in the amount of \$1,483.45 for legal services.
- C) Statement from Thompson, Dreessen & Dorner, Inc., in the amount of \$18,160.00 for engineering 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 7, 2014, 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. 12 in the amount of \$30.74, payable to World Herald Media Group for publication costs.
- B) General Fund Warrant No. 13 in the amount of \$1,483.45 payable to Laughlin, Peterson & Lang for legal services.
- C) General Fund Warrant Nos. 14 through 19 in the amount of \$3,000.00 each and General Fund Warrant No. 20 in the amount of \$160.00 payable to Thompson, Dreessen & Dorner, Inc. for a total

amount due of \$18,160.00 for engineering 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:

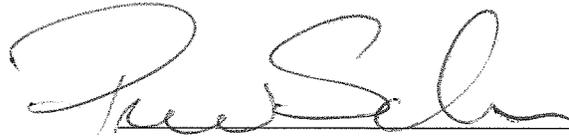
1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above 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.

3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. This Certificate is being passed, executed and delivered pursuant to Sections 1.103-13, 1.103-14 and 1.103-15 of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

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

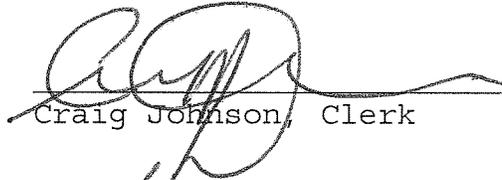
ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING

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 11:45 p.m. at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

Dated this 7th day of September, 2011.



Rick Scheer, Chairman



Craig Johnson, Clerk



Greg McNeese, Trustee



Robert Fechtmeister, Trustee



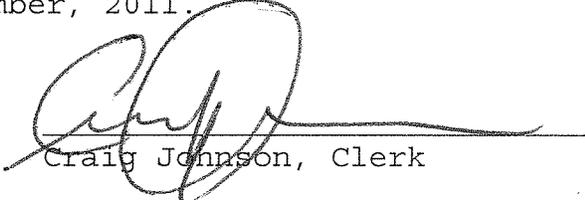
Shawn Nowling, Trustee

CERTIFICATE OF NOTICE

STATE OF NEBRASKA)
)
COUNTY OF SARPY)

I hereby certify that I am the duly qualified and acting Clerk of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, and that not less than seven (7) days prior to the date set for this meeting of the Board of Trustees of this District, a notice was sent to the Clerk of the City of Gretna, Nebraska, the municipality or county whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 7th day of September, 2011.

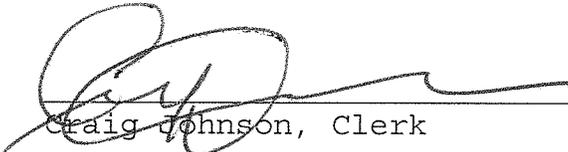

Craig Johnson, Clerk

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 7, 2011, 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 7th day of September, 2011.



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.

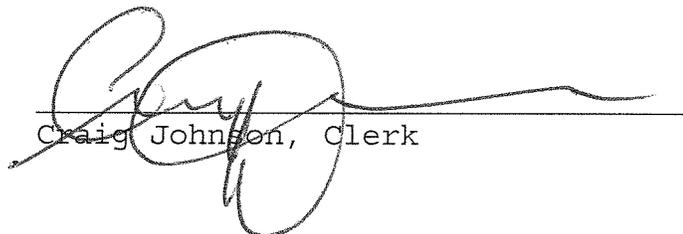
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the 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 7th day of September, 2011.



Rick Scheer, Chairman



Craig Johnson, Clerk



KERSTEN TRUCKING INC.

Radio Dispatched — Commercial — Residential

Rock - Gravel - Limes - Snow Removal

14501 S. 204th, Gretna, NE 68023

332-3709 Fax: 332-4760

QUOTATION

Date: 9-13-11

Time: _____

Contractor Name: South Gate Est.

Contact Person: Rick Scheer

Delivery Address: Capehart Rd.

Billing Address: Fax 402-332-2504

402-590-6206

Telephone No: _____

Product: 1 1/2 CR Limestone

Tons: 700 - 1000 Tons

Price: \$15.50 per Ton + Tax

**Please be aware that tonnage is an estimate only - actual will vary.*

1000 TONS	
x 15.50 per Ton	
<u>15,500.00</u>	5.5% Tax
852.50 Tax	
<u>Total</u>	<u>16,352.50</u>

Ron Hurst



18901 Giles Road
Omaha, Ne. 68136

Date	Invoice #
9/6/2011	427

Bill To
Southgate <i>SID</i> c/o Dale Mueller
22054 Pine Hill Drive Gretna, Ne. 68028

P.O. No.	Terms	Project
	estimate	

Quantity	Description	Rate	Amount
8	hrs., 12G motorgrader, grade area roads, prep for new rock	145.00	1,160.00

estimate	Total <i>ESTIMATE</i> \$1,160.00
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2011-2012
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, 2011 through JUNE 30, 2012

<p>Contact and Submission Information Auditor of Public Accounts P.O. Box 98917, Lincoln, Nebraska 68509-8917 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: www.auditors.state.ne.us To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov Questions - E-Mail: Deann.Haeffner@nebraska.gov</p>

COPY OF ADOPTED BUDGET TO BE FILED WITH:

AUDITOR OF PUBLIC ACCOUNTS
And The 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:

	Principal and Interest on Bonds
\$	29,338.00
	All Other Purposes
\$	29,338.00
	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2011

	Principal
	Interest
\$	-

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

(If YES, Board Minutes MUST be Attached)

YES NO

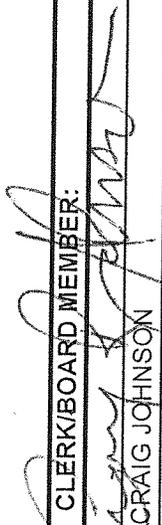
If YES, Column 2 MUST contain ACTUAL Numbers.

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 29 (Pg 2, Col 3) is less than \$10,000)
(Check the method of notifying the Public of the Budget Hearing)

CLERK/BOARD MEMBER:

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

County Clerk's Use ONLY

SID # 285 in SARPY County

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ 1,534.00	\$ 24,159.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ -	\$ 1,534.00	\$ 24,159.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 15,570.00	\$ 28,846.00	\$ 28,763.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 57.00	\$ 77.00	\$ -
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ 28.00	\$ -
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)	\$ 15,627.00	\$ 30,485.00	\$ 52,922.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 14,093.00	\$ 6,326.00	\$ 48,200.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 14,093.00	\$ 6,326.00	\$ 48,200.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,534.00	\$ 24,159.00	\$ 4,722.00
PROPERTY TAX RECAP				
		Tax from Line 6		
		County Treasurer's Commission at 2% of Line 6		
		Delinquent Tax Allowance		
		Total Property Tax Requirement		
		\$ 28,763.00	\$ 575.00	\$ 29,338.00

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	\$ 29,338.00
Bond Fund	
Total Tax Request	** \$ 29,338.00

** 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

RICK 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 L FREDERES CPA

(Name and Title)

DOLLECK & FREDERES PC

(Firm Name)

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 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

MARK LAUGHIN, ATTORNEY

(Name and Title)

LAUGHIN, PETERSON, & LANG

(Firm Name)

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)	\$	29,338.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))	(5)		
LESS: Amount Spent During 2010-2011	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	(7)		
Amount to be included on 2011-2012 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	29,338.00
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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).		\$	-
	(11)		
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

TOTAL LID EXCEPTIONS (B)	(19)	\$	-
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<p style="text-align: center;">TOTAL 2011-2012 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	<p>\$ 29,338.00</p>
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Total 2011-2012 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 2011-2012

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2010-2011 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 last year at a townhall meeting to exceed Lid for one year*

Line (1) of 2010-2011 Lid Computation Form

 Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken
(From 2010-2011 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 2010-2011 Restricted Funds Authority (Base Amount) =
Line (A) **Plus** Line (C)

_____ -
 Option 2 - (1)

ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% _____ %
 (3)

$$\frac{60,729.00}{2011 \text{ Growth per Assessor}} \div \frac{14,345,568.00}{2010 \text{ Valuation}} = \frac{0.42}{\text{Multiply times 100 To get \%}} \%$$

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.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE _____ %
 (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

SID # 285 in SARPY County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	- %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	-
	<u>(7)</u>
Total Restricted Funds Authority = Line (1) + Line (7)	-
	<u>(8)</u>
Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule	29,338.00
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) - Line (9)	N/A
	<u>(10)</u>

**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 2011-2012 Personal and Real Property Tax Request		\$ 29,338.00
		(1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____)	
	(A)	
Preexisting lease-purchase contracts approved prior to July 1, 1998	(_____)	
	(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		\$ 29,338.00
		(3)
2011 Valuation (Per the County Assessor)		\$ 14,669,086.00
		(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.199999
		(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 2011

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

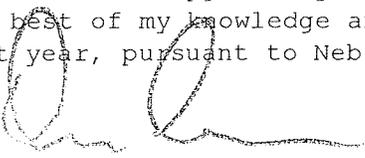
NO : SID 285

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	60,729	14,669,086

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

Dan Pittman, Sarpy County Assessor hereby certify that the valuation listed herein is, 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)

8-18-11

(date)

County Clerk, Sarpy County

County Clerk where district is headquarter, if different county, Sarpy County

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

Form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2011

**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 11:00 o'clock A.M. on September 7, 2011 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 August 31, 2011, 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 2011-2012 fiscal year different than the property tax request for the 2010-2011 fiscal year.

The Chairman explained that the property tax request for the 2010-2011 fiscal year budget was \$28,691.00, and based upon the 2010 property valuation of \$14,345,568, the 2010-2011 fiscal year budget tax rate was .199997. The Chairman explained that based upon the 2011 property tax valuation of \$14,669,086, the property tax request for the 2010-2011 fiscal year budget of \$29,338.00 would equal a property tax rate of .195588 needed to fund the 2010-2011 fiscal year property tax request based upon the property valuation for 2011-2012. 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 2011-2012 in the amount of \$29,338.00 in the General Fund which results in a General Fund tax levy of .199999 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 .199999 for each \$100 of actual valuation and \$29,338.00 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

**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 11:45 o'clock A.M. on September 7, 2011 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson, Robert Fechtmeister and Greg McNeese. Absent was 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 August 31, 2011, 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 August 31, 2011, 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 \$29,338.00 for the General Fund, for a total property tax requirement of \$29,338.00. 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 .199999 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 \$29,338.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .199999 cents for each \$100.00 of actual valuation and \$29,338.00 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, 2011.

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, 2011.

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, 2011 and to so indicate on the District's budget document.

The Chairman then stated that he had received competitive proposals for certain street repair work on the District's roadways. The proposals include a contract for certain grading work to re-shape and smooth the District's streets preliminary to top dressing the same with a course one and one-half inch limestone rock. The Chairman stated that to proceed with the work, the District should authorize the work to proceed by approving the proposals for completion of the work submitted by Ron Hurst for street grading in the amount of \$1,160.00 and the quotation of Kersten Trucking, Inc. for hauling and spreading 700 to 1,000 tons of crushed limestone at a rate of \$15.50 per ton.

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 District enter into a contract with Ron Hurst for street grading at a cost of \$1,160.00; that the District enter into a contract for hauling and spreading 700 to 1,000 tons of crushed rock on the public streets in the District at a cost of \$15.50 per ton; and that the Chairman is authorized to take such action in supervising of such contracts as he deems reasonable and advisable.

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

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

AGENDA
September 7, 2011
11:45 A.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. Discussion of quotes relating to rock, chemical and grading work to be done to the roads.
3. General District Business.
4. Payment of bills:
 - a) World Herald Media Group (G) \$ 30.74
 - b) Laughlin, Peterson & Lang (G) \$ 1,483.45
 - c) Thompson, Dreessen & Dorner, Inc. (G) \$18,160.00
5. Additional matters brought before the Board of Trustees.

Craig Johnson, Clerk

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 06, 2011

Invoice #27685

In Reference To: GENERAL
8298.01

	<u>Hours</u>	<u>Amount</u>
5/6/2011 Prepare warrants and signature pages for meeting	0.20	\$7.00
5/9/2011 Attend meeting of Board of Trustees; Prepare minutes	2.00	\$400.00
5/24/2011 Process minutes and warrants to clerks and fiscal agent	0.30	\$10.50
6/7/2011 Work on letter to trustees regarding election; prepare candidate applications; work on notice to property owners	1.00	\$35.00
6/21/2011 Finalize election candidate applications and mail to trustees	0.20	\$7.00
6/24/2011 Revise Trustee candidate application form and mail	0.10	\$3.50
7/1/2011 Obtain labels for election ballots; mail out to property owners	0.70	\$24.50
7/19/2011 Work on letter to Sarpy County Election office enclosing election applications	0.20	\$7.00
8/7/2011 Telephone call with Lowell Frederes re: budget	0.50	\$100.00
8/15/2011 Review State of Nebraska Budget form prepared by Lowell Frederes; Review Notice of Budget Hearing, summary and worksheet	0.75	\$150.00
8/25/2011 E-mail trustees regarding budget meeting	0.10	\$3.50

	<u>Hours</u>	<u>Amount</u>
8/26/2011 E-mail trustees regarding meeting; schedule meeting; prepare Notice and forward for publication	0.50	\$17.50
8/30/2011 Work on Agenda, special minutes, prepare signature pages, copy budget for trustees; letter to clerk regarding meeting	1.00	\$35.00
9/7/2011 Attend budget hearing and meeting of Board of Trustees; pay bills; Prepare Minutes of meetings and certify Budget	3.00	\$600.00
	<hr/>	<hr/>
For professional services rendered	10.55	\$1,400.50
Additional Charges :		
5/27/2011 Postage		3.88
5/31/2011 Photocopies		2.00
6/30/2011 Photocopies		1.40
Postage		4.84
7/31/2011 Photocopies		9.80
Postage		20.44
8/31/2011 Legal Notice		30.74
Photocopies		9.00
Photocopies		0.85
		<hr/>
Total additional charges		\$82.95
		<hr/>
Total amount of this bill		\$1,483.45
Previous balance		\$2,204.72
5/26/2011 Payment - thank you. Check No. 64263		(\$2,204.72)
		<hr/>
Total payments and adjustments		(\$2,204.72)
		<hr/>
Balance due		\$1,483.45
		<hr/> <hr/>