

MINUTES OF SANITARY & IMPROVEMENT DISTRICT NO. 8
OF SAUNDERS COUNTY, NEBRASKA

On September 13, 2012 at 5:30 p.m., a Budget Hearing, Levy Hearing, Budget Meeting, and regular meeting of the Chairman and Board of Trustees of the Sanitary & Improvement District No. 8 of Saunders County, Nebraska, was convened in open and public session at the office of Woodcliff Lakes, Inc., Lot T-1018, Suite A, 980 County Road W, Fremont, Nebraska 68025.

Trustees present were: Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney

Trustees absent were: NONE

Others present were: Kent Speicher, Steve Dodd, Don Schneider, Tyler Hevlin, and members of the public

Timely notice of the of the hearings and meetings was given to the public by publication, notice and the proposed agenda was timely given to all members of the Board of Trustees, and notice was timely given to the Saunders County Clerk and the Fremont City Clerk. Availability of the agenda was communicated in said notices. These minutes were written and available for public inspection at the office of Woodcliff Lakes, Inc., within ten working days or prior to the next convened meeting, whichever was earlier. It was stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and the location of the copy of said Act was indicated. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Business conducted and decisions made were as follows.

Budget Hearing at 5:30 p.m.

The Budget Hearing was advertised in the Fremont Tribune. Chairman Lonnie Mahrt called the meeting to order.

Kent Speicher from Erickson & Brooks, CPA, went over the budget and assessment for the 2012-2013 fiscal year, past and future expenses and income were discussed. Need for 1% increase in restricted fund discussed.

Whereupon a Motion for Adjournment of the Budget Hearing was made by Trustee Sawyer, and seconded by Trustee Wise, and on roll call vote was unanimously approved by the Chairman and all Trustees, and declared duly adopted by the Chairman, at which point the Budget Hearing adjourned.

Levy Hearing at 5:35 p.m.

The Levy Hearing was advertised in the Fremont Tribune. Chairman Lonnie Mahrt called the meeting to order.

Kent Speicher went over the new valuations, discussion was had.

Whereupon it was moved by Trustee Sawyer and seconded by Trustee Wise to set the new levy for the 2012-2013 fiscal year at \$118,730.00 for the general fund, which is at a levy rate of 0.114210 per \$100 valuation; and at \$88,364.00 for the sinking fund, which is at a levy rate of 0.085000 per \$100 valuation; and, that the District elect to use the 2012-2013 budget document as an audit waiver request.

Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were NONE; whereupon the motion was declared adopted by the chairman.

Whereupon a Motion for Adjournment of the Levy Hearing was made by Trustee Sawyer and seconded by Trustee Wise, and on roll call vote was unanimously approved by the Chairman and all Trustees, and declared duly adopted by the Chairman, at which point the Levy Hearing adjourned.

Budget Meeting at 5:40 p.m.

The budget Meeting was advertised in the Fremont Tribune. Chairman Lonnie Mahrt called the meeting to order.

1. After the discussion of past expenses and next year's expected expenses, it was moved by Trustee Sawyer and seconded by Trustee Wise to increase the restricted funds budget an additional one percent (1%) as allowed by state law. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were Trustees None; absent or abstaining were Trustees NONE; which was 100% of those present in favor and 100% of all Trustees in favor; whereupon the motion was declared adopted by the chairman.

2. Ordinance 2012-01, copy attached to these minutes, was then moved for adoption by Trustee Sawyer and seconded by Trustee Wise, said ordinance to adopt budget and waive the three readings for appropriations as otherwise required. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees Vilmont; whereupon the ordinance was declared adopted by the chairman.

3. Resolution 2012-01, copy attached to these minutes, was then moved for adoption by Trustee Sawyer and seconded by Trustee Wise, said resolution to set the levy of the District for the 2012-2013 fiscal year at \$118,730.00 for the general fund, which is at a levy rate of 0.114210 per \$100 valuation; and at \$88,364.00 for the sinking fund, which is at a levy rate of 0.085000 per \$100 valuation. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees NONE; whereupon the resolution was declared adopted by the chairman.

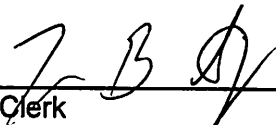
4. It was moved by Trustee Sawyer and seconded by Trustee Wise that the District approve application for an audit waiver for the 2012-2013 fiscal year just completed. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont,

Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees NONE; whereupon the motion was declared adopted by the chairman.

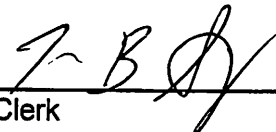
5. Annual statement of SID 5 status, copy attached to these minutes, was then moved for adoption, motion made by Trustee Sawyer and seconded by Trustee Wise. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees NONE; whereupon the motion was declared adopted by the chairman.

6. Annual engagement letter with Erickson & Brooks, CPA, copy attached to these Minutes, was moved for approval. Motion made by Trustee Sawyer and seconded by Trustee Wise. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees NONE; whereupon the motion was declared adopted by the chairman.

Whereupon a Motion for Adjournment of the Budget Meeting was made by Trustee Sawyer, and seconded by Trustee Wise, and on roll call vote was unanimously approved by the Chairman and all Trustees, and declared duly adopted by the Chairman, at which point the Budget Meeting adjourned.


Clerk

I, the undersigned, the duly qualified Clerk for Sanitary and Improvement District No. 8 of Saunders County, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Chairman and Board of Trustees of SID No. 8 of Saunders County on the date stated above, that all the subjects included in the foregoing proceedings were contained in the agenda available to the public for at least 24 hours prior to said meeting; that the said minutes of the Chairman and the Board of Trustees of the District were in written form and available for public inspection at the Clerk's office, within ten days after said meeting as required by statute and prior to the next convened meeting of said body; and that a copy of said minutes were or will be filed with the County Clerk of Saunders County and the Fremont City Clerk as required by statute within thirty days of said meeting; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and the place of said meeting, and the subjects to be discussed at said meeting.


Clerk

Attachments (sent to state auditor & county clerk with these minutes)

SID Budget Form with audit waiver request
Certification of Taxable Value & Growth

Published notice with affidavit of publication
Ordinance No. 2012-01
Resolution No. 2012-01
Statement As To SID 8 Status
Accountant's Compilation Report to SID
Accountant Engagement Letter

Other Regular Business conducted at conclusion of the Budget Hearing.

7. At 5:45 p.m., bids were opened for the 2012 North Lake Shore Drive Drainage Improvement Project. A copy of the published Notice to Bidders is attached. The Chairman presented the Bids to the Board Members. A tally of the Bids received is attached entitled Certification of Bid Opening. The only bid received was from J & R Concrete & Construction (hereafter J & R) for \$88,583. At first it was thought the required 5% bid bond was missing and the bid therefore refused, but upon further examination the bidder's certified check for 5% of the bid was located within the bid packet. After discussion, the Chairman announced that J & R was the lowest responsible bidder. Whereupon it was moved by Trustee Kenney and seconded by Trustee Vilmont that the bid of J & R in the sum of \$88,583 be accepted, that the District's Engineer, Steve Dodd, be instructed to make arrangements for the completion and execution of a construction contract agreement by the successful bidder, with the Chairman and Clerk authorized to execute said Agreement on behalf of the District, with engineer Dodd to thereafter manage the project to completion. Upon roll call vote, voting YES were Trustees Lonnie Mahrt, Tom Sawyer, Michael Wise, Sally Vilmont, Sean Kenney; voting NO were trustees None; absent or abstaining were Trustees NONE; whereupon the motion was declared adopted by the Chairman.

8. While on the subject of the bid opening, the Board attorney, Don Schneider, reported back to the Board on the question raised at the last Board meeting regarding whether a Board member can bid on a contract. Attorney Schneider reported that under §49-14,102, a board member or the company he or she owns can contract with the Board as follows: directly without public bidding if the contract is for less than \$2,000.00 (in same year); for any amount over \$2,000.00 so long as it is the result of an open public bidding process; but in both cases the Board member cannot participate in the discussion or voting in regard to the contract or its performance. He stated he confirmed his opinion with the general counsel for the Nebraska Accountability and Disclosure Commission. Ed Sekera questioned the basis for this opinion so the Board requested attorney Schneider to reduce his opinion to writing, with said opinion letter being attached to these minutes, and a copy of the letter provided to Mr. Sekera.

9. Minutes of meeting held on August 23, 2012 were approved by unanimous consent.

10. The following previously issued general fund warrants were ratified and approved;
NONE.

11. The following bills were approved for payment general Fund with a warrant to be issued on each:

<u>No.</u>	<u>Date</u>	<u>Amount</u>	<u>For</u>
1278	9/6/12	\$637.60	Sirius XM Radio
1279	8/16/12	\$8.18	Fremont Tribune
1280	8/26/12	\$5.89	Wahoo Newspaper
1281	8/16/12	\$88.38	Wahoo Newspaper
1282	8/30/12	\$137.05	Woodcliff Lakes Inc.
1283	8/31/12	\$440.20	Don Schneider
1284	8/31/12	\$2,264.38	Don Schneider
1285	8/31/12	\$464.00	Don Schneider
1286	9/11/12	\$155.00	Chris Johannesen

12. Tyler Hevlin reported on river bank stability and flood control options and presented engineering design and permitting cost estimates. It was moved by Sean Kenney, and seconded by Sally Vilmont to accept the engineering design and permitting cost estimate and to authorize engineering agreement with JEO Consulting Group relating to bank stabilization and flood control improvements. After discussion upon roll call vote, voting Yes were Trustees Mahrt, Sawyer, Wise, Kenney, and Vilmont; voting No were Trustees None; absent or abstaining were Trustees None; whereupon the motion was declared adopted by the presiding officer.

13. Year-To-Date Profit & Loss and Balance Sheet reports were reviewed, no action.

14. The written August report from PeopleService was reviewed and no action was taken. On this subject attorney Schneider reported that per the Board's request he checked the current PeopleService contract, and that it expires June 30, 2013, which is also the end of the current fiscal year.


15. Copies of articles on embankment erosion were reviewed and no action was taken.

16. Old Business: The possibility of a sewer service contract with Cedar Bluffs was discussed and will be investigated before the June 30, 2013 PeopleService contract expires.

17. New Business: A request by HOA President Matt Schwarz to consider moving the drainage ribbon closer to the trees at the intersection of cedar Lane and Poehling was discussed. A motion was made by Sean Kenney, seconded by Sally Vilmont that this request be denied. After discussion upon roll call vote, voting Yes were Trustees Mahrt, Sawyer, Wise, Kenney, and Vilmont; voting No were Trustees None, absent or abstaining were Trustees None; whereupon the motion was declared adopted by the presiding officer.

Whereupon a Motion for Adjournment was made by Mike Wise, seconded by Sally Vilmont, and on roll call vote was unanimously approved by the Chairman and all Trustees, and declared duly adopted by the presiding officer, at which point the meeting adjourned.

I, the undersigned, the duly qualified Clerk or Acting Clerk for Sanitary and Improvement District No. 8 of Saunders County, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Chairman and Board of Trustees of SID No. 8 of Saunders County on the date stated above, that all the subjects included in the foregoing proceedings were contained in the agenda available to the public for at least 24 hours prior to said meeting; that the said minutes of the Chairman and the Board of Trustees of the District were in written form and available for public inspection at the Clerk's office, within ten days after said meeting as required by statute and prior to the next convened meeting of said body; and that a copy of said minutes were or will be filed with the County Clerk of Saunders County and the Fremont City Clerk as required by statute within thirty days of said meeting; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and the place of said meeting, and the subjects to be discussed at said meeting.



Tom Sawyer, Clerk

**SANITARY & IMPROVEMENT DISTRICT NO. 8
OF SAUNDERS COUNTY, NEBRASKA**

Lonnie Mahrt, Chairman
Tom Sawyer, Clerk

Lot T-1018, Suite A
980 County Road W
Fremont, Nebraska 68025

Chris Johannesen, Secretary
Ph. 402-753-0247
sid8@woodcliffakes.com

CERTIFICATION

The undersigned Chris Johannesen, Secretary of SID No. 8 of Saunders County, Nebraska, in her capacity as an assistant to the Clerk of SID No. 8, hereby certifies that in regard to the SID Board of Directors meeting held on September 13, 2012 at 5:30 p.m. the undersigned sent a copy of the following indicated document(s) to the indicated recipient(s) on the indicated date(s):

Notice for Publication was sent on August 30, 2012 to the Fremont Tribune newspaper for publication at least 7 days prior to the meeting, said newspaper being a newspaper of general circulation within the District.

Notice of Meeting was sent on September 6, 2012 to all Board Members, SID 8 Attorney, Saunders County Clerk, and Fremont Municipal Clerk. The Notice to the Board Members also included a copy of the Agenda for said meeting, and any relevant materials on agenda items.

Minutes of Meeting were sent on September ____, 2012 to all Board Members, SID 8 Attorney, Saunders County Clerk, and Fremont Municipal Clerk.

Pursuant to SID 8 rules of procedure adopted April 19, 2011 all items were sent as PDF or Word attachments via email. A current list of said email addresses is listed below.

Dated: September ____, 2012.

Chris Johannesen, Secretary SID No. 8
Acting in her capacity as Assistant to SID No. 8 Clerk

County Clerk	countyclerk@co.saunders.ne.us
City Clerk	kimvolk@fremontne.gov
SID Attorney	donschneiderlaw@yahoo.com
Lonnie Mahrt	lonnie_mahrt@csgsystems.com
Tom B. Sawyer	tbs@68025.com
Sean Kenney	skenney@mfmne.com
Sally Vilmont	sjvilmont@aol.com
Michael Wise	michaelwise@hotmail.com

Proof of Publication

STATE OF NEBRASKA
County of Dodge

ss.

Tracy Buffington being duly sworn, deposes and says he is Editor of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for 2 consecutive weeks in said newspaper.

NOTICE: Don Schneider: 2012 Lake Shore Bids

ENVELOPE NO.	LINES	RATE	DATE
71994	103	.32727	08/30/12
71994	103	.28654	09/06/12

Publication Fee 63.22

and said notice was published each week on the same day of the week as the first publication.

Tracy Buff

Subscribed in my presence and sworn before me this 6th day of September, 2012

Deidre B. Buchanan

Notary Public

My commission expires June 1, 2015

DONALD D. SCHNEIDER
ATTORNEY AT LAW
FREMONT, NEBRASKA
NOTICE TO BIDDERS
INVITATION TO BID

Sealed proposals will be received by the Chairman of S.I.D. No. 8 of Saunders County, Nebraska for the construction of "2012 North Lake Shore Drive Drainage Improvement Project, Woodcliff Subdivision, S.I.D. No. 8, Saunders County, Nebraska", Stephen W. Dodd, Engineer, Project No. 2012-002, at the offices of S.I.D. No. 8, at Lot T-1018A, 980 Co. Rd. W, Fremont, Saunders County, Nebraska, until 5:45 p.m. on Thursday, September 13, 2012, and thereafter will be read aloud. Said office is open weekdays except Wednesdays. The work will consist of the following approximate quantities: ITEM NO., QUANTITY, UNIT TYPE, DESCRIPTION, 1. 14118, SQ, FT6" PC Concrete Drainage Swale 2. 21177 SQ FT, Sub-Grade Preparation 3. 200 TONS Crushed Rock. 4. 527 SQ FT, Remove 6" PC Concrete. The Engineer's opinion of construction cost is \$80,000 to \$100,000. Proposals will be taken for said construction work listed above by unit prices as an aggregate bid for the entire project. All Proposals for said construction work must be made on blanks furnished by the Engineer and must be accompanied by Bid Security of not less than 5% of the total amount bid. Bid Security to be made payable to the Treasurer of Saunders County S.I.D. No. 8 as liquidated damages in case the bid is accepted and the bidder neglects or refuses to enter into contract and furnish bonds in accordance herewith.

Plans, Specifications and Bid Documents may be inspected at the office of Stephen W. Dodd, Engineer, 402 North D St., Fremont, Nebraska and will be issued by Stephen W. Dodd, Engineer, 402 North D St., Fremont, NE 68025, on payment of \$50.00 to cover partial cost, none of which will be refunded. In order to bid the project, the plans and specifications must be issued directly by Stephen W. Dodd, Engineer, to the bidder. Engineer's additional contact information is: (402) 727-9067 or doddeng1@gmail.com. S.I.D. No. 8, Saunders County, Nebraska, reserves the right to waive informalities and irregularities and to make awards on bids which furnish the materials and construction that will, in their opinion serve the best interests of the Sanitary and Improvement District No. 8 of Saunders County, Nebraska, and also reserves the right to reject any and/or all bids.

SAUNDERS COUNTY
SANITARY AND
IMPROVEMENT
DISTRICT NO. 8,
SAUNDERS COUNTY,
NEBRASKA
Lonnie Mahrt, Chairman
ATTEST: Tom B. Sawyer,
Clerk
(8:30)(9:6)12(71994)

GENERAL NOTARY - State of Nebraska
DEIDRE B. BUCHANAN
My Comm. Exp. June 1, 2015

FREMONT TRIBUNE

135 N. Main • Fremont, Nebraska 68025 • (402)721-5000

CERTIFICATE OF BID OPENING

The undersigned, Lonnie Mahrt, Chairman, Board of Trustees of Sanitary & Improvement District No. 8 of Saunders County, Nebraska, hereby certifies that on Thursday, September 13, 2012, at 5:45 p.m. at the office of the District at Lot T-1018A, 980 Co Rd. W, Fremont, Nebraska, the following Bids in the following amounts were received and opened in the presence of myself as Chairman, the District's Engineer, and other Board Members present:

1. J & R Concrete & Construction \$88, 583.00

The undersigned further certifies that all of said Bids were presented by the undersigned to the Board of Trustees of Sanitary & Improvement District No. 8 of Saunders County, Nebraska immediately thereafter.

The foregoing Certification made this 13th day of September, 2012.


Lonnie Mahrt, Chairman

Donald D. Schneider, Attorney at Law
DONALD D. SCHNEIDER LAW OFFICE
513 North D Street
Fremont, NE 68025
Ph. (402) 721-0167 Fax (402) 721-9859
DonSchneiderLaw@yahoo.com

September 13, 2012

S.I.D. No. 8, Saunders County
Attention: All Board Members

RE: Board Members Bidding on Contract with Board

At the August 23, 2012 Board of Trustees meeting, the question was raised whether a Member of the Board of Trustees of a Sanitary & Improvement District can bid on a contract with the District. The Board directed me to provide the Board an opinion on this subject at the September 13, 2012 meeting. In the interim, Ed Sekera brought to you excerpts from a Board meeting August 25, 2008, in which the Board attorney, without citing any legal authorities, stated that a Board member would have to resign from the Board if he or she wished to bid on a contract with the Board.

Respectfully, the off-the-cuff comment made in the earlier Board minutes from several years ago does not reflect current Nebraska law. I had encountered this issue within the past year on behalf of an elected official from another political subdivision, and represented that individual before the Nebraska Accountability and Disclosure Commission. After refreshing my recollection on the subject from my earlier case, I then spoke to the General Counsel for the Nebraska Accountability and Disclosure Commission, Mr. Neil Danberg*, and he confirmed that my understanding and recollection was correct.

Opinion:

A Board member can contract directly with the Board without public bidding if the contract is for less than \$2,000 in any calendar year; for any amount over \$2,000, the Board member can contract with the Board so long as it is the result of an open public bidding process; but in both cases the Board member cannot participate in the discussion or voting in regard to the contract or its performance.

Legal Authority:

- §49-14,102, Nebraska Statutes, provides that, "no public official ... shall enter into a contract valued at Two Thousand Dollars or more, in any one year, with a government body unless the contract is awarded through an open and public process." This means that a Board member can contract with the government body he or she serves on, if the contract is less than \$2,000 in a calendar year; or, if the contract is awarded through an open and public process. By definition the publication of Notice to Bidders and awarding of bids to the lowest responsible bidder in open session and recorded on the minutes is an open and public process.
- §49-1443, Nebraska Statutes, defines a public official to include anyone elected to the

governing board of any political subdivision of the State of Nebraska, which would include a Sanitary & Improvement District.

- However, a Board member cannot participate in the discussion or voting in regard to the contract or its performance due to §49-14, 101.01, which provides that a public official shall not use or authorize his or her position to obtain an advantage. This is why the Board member must recuse himself or herself from the discussion and the voting.

Rational:

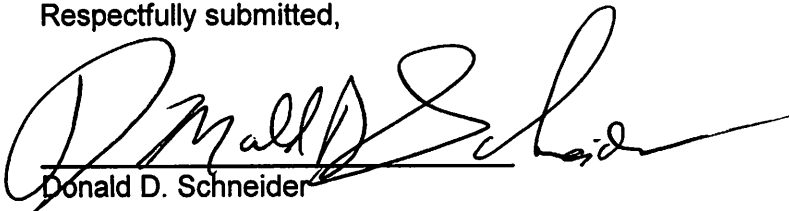
The rational of these statutes is to promote three worthy goals.

1. Allowing a Board member to bid in an open and public bidding process promotes the goal of a public entity getting the lowest responsible bid possible, thus saving public funds;

2. It encourages good qualified people to serve on public boards and elected boards in the State of Nebraska by not forcing them to lose potential business as a result of that service; and,

3. The statutes protect the general public from undue collusion between Board members and their elected bodies by requiring any large contract with a Board member to only occur after an open and public bidding process in which the Board member is recused and not allowed to participate in the discussion or voting. Per other statutes, the Board must award the contract to the lowest responsible bidder, thus avoiding collusion between the board member and the board.

Respectfully submitted,



Donald D. Schneider

cc: Mr. Ed Sekera

*Nebraska Accountability and Disclosure Commission
Frank J. Daly, Jr., Executive Director
PO Box 95086, Lincoln, NE 68509
Telephone: (402) 471-2522

Donald D. Schneider, Attorney at Law

DONALD D. SCHNEIDER LAW OFFICE
513 North D Street
Fremont, NE 68025
Ph. (402) 721-0167 Fax (402) 721-9859
DonSchneiderLaw@yahoo.com

 **COPY**

September 17, 2012

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

RE: S.I.D. #8, Saunders County
Budget and Audit Waiver Documents

Enclosed are all required documents for the 2012-2013 Budget and 2011-2012 Audit Waiver for the above referenced S.I.D., including the budget materials, affidavits of publication, and Minutes.

Please mark the "RECEIVED" box below on the enclosed second copy of this letter to confirm you received these materials and return to us in the enclosed stamped envelope.

Thank you.

Sincerely,

Don Schneider


cc: Saunders County Clerk

RECEIPT

- Auditor of Public Accounts acknowledges RECEIPT of the packet.
 Saunders County Clerk acknowledges RECEIPT of the packet.



Donald D. Schneider, Attorney at Law
DONALD D. SCHNEIDER LAW OFFICE
513 North D Street
Fremont, NE 68025
Ph. (402) 721-0167 Fax (402) 721-9859
DonSchneiderLaw@yahoo.com

 **COPY**

September 17, 2012

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

RE: S.I.D. #8, Saunders County
Budget and Audit Waiver Documents

Enclosed are all required documents for the 2012-2013 Budget and 2011-2012 Audit Waiver for the above referenced S.I.D., including the budget materials, affidavits of publication, and Minutes.

Please mark the "RECEIVED" box below on the enclosed second copy of this letter to confirm you received these materials and return to us in the enclosed stamped envelope.

Thank you.

Sincerely,

Don Schneider

cc: Saunders County Clerk



RECEIPT

Auditor of Public Accounts acknowledges RECEIPT of the packet.

Saunders County Clerk acknowledges RECEIPT of the packet.

FILED

SEP 18 2012

TIME _____
SAUNDERS CO. CLERK
NEBRASKA

Proof of Publication

STATE OF NEBRASKA
County of Dodge

Tracy Buffington being duly sworn, deposes and says he is Editor of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for one day in said newspaper.

NOTICE: SID #8/Saunders County: Budget Hearing & Summary

ENVELOPE NO.	LINES	RATE	DATE
71991	-	3.2727	09/05/12

Display ad, 3x6

Publication Fee 58.91
and said notice was published each week on the same day of the week as the first publication.

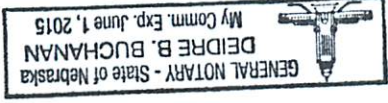
Subscribed in my presence and sworn before me this 5th day of September, 2012

Notary Public

My commission expires June 1, 2015

FREMONT TRIBUNE

135 N. Main • Fremont, Nebraska 68025 • (402)721-5000



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
<p>Sanitary and Improvement District # 8 IN Saunders County, Nebraska</p>	
<p>PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 13th day of September 2012, at 5:30 o'clock p.m., at Woodcliff Office, 980 County Road W, Fremont for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.</p>	
<p>Clerk/Secretary Tom Sawyer</p>	
2010-2011 Actual Disbursements & Transfers	\$ 136,974.00
2011-2012 Actual Disbursements & Transfers	\$ 135,664.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 830,488.00
2012-2013 Necessary Cash Reserve	\$ 78,000.00
2012-2013 Total Resources Available	\$ 908,488.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 207,094.00
Unused Budget Authority Created For Next Year	\$ 2,706.85
<p>Breakdown of Property Tax:</p>	
Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$ 207,094.00
<p>NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST</p>	
<p>PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 13th day of September 2012, at 5:35 o'clock p.m., at Woodcliff Office, 980 County Road W, Fremont 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.</p>	
2011-2012 Property Tax Request	\$ 204,771.00
2011 Tax Rate	0.198672
Property Tax Rate (2011-2012 Request/2012 Valuation)	0.198975
2012-2013 Proposed Property Tax Request	\$ 207,094.00
Proposed 2012 Tax Rate	0.199210
<p>(9-5)12(71991)</p>	

Proof of Publication

STATE OF NEBRASKA
County of Dodge

ss.

Tracy Buffington being duly sworn, deposes and says he is Editor of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for one day in said newspaper.

NOTICE: SID #8: Meeting Notice

ENVELOPE NO.	LINES	RATE	DATE
72027	31	.32727	09/06/12

NOTICE OF MEETING
A meeting of the Board of Trustees of Sanitary and Improvement District No. 8 of Saunders County, Nebraska will be held on Thursday, September 13, 2012 at 5:30 p.m. at the office of Woodcliff Lakes, Lot T-1018A, 980 County Road W, Fremont, Nebraska, which meeting is open to the public. The agenda, which shall be kept continually current and is readily available at said office includes: 5:30pm Public Budget Hearing; 5:35pm Public Levy Hearing; 5:40pm Regular Meeting to include adopting an Ordinance to approve Budget, Adopt Resolution to set Levy, and approve Audit Waiver; 5:45pm open and consider bids on 2012 North Lake Shore Drive Drainage Project.
/s/ Lonnie D. Mahrt,
Chairman
(9:6)12(72027)

Publication Fee 10.15

and said notice was published each week on the same day of the week as the first publication.

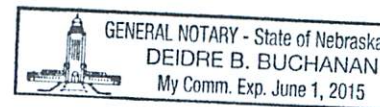
Tracy Buff

Subscribed in my presence and sworn before me this 6th day of September, 2012

Deidre B. Buchanan

Notary Public

My commission expires June 1, 2015



FREMONT TRIBUNE

135 N. Main • Fremont, Nebraska 68025 • (402)721-5000

ORDINANCE NO. 2012-1

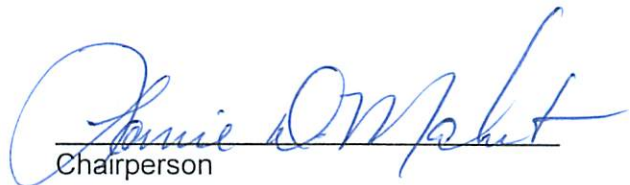
AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CHAIRPERSON AND THE BOARD MEMBERS OF THE SANITARY AND IMPROVEMENT DISTRICT NO. 8 OF SAUNDERS COUNTY, NEBRASKA.

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning July 1, 2012, through June 30, 2013. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the District. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Saunders County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and adopted this 13th day of September 2012.


Chairperson

ATTEST:


Clerk

RESOLUTION NO. 2012-1

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Sanitary and Improvement District No. 8 passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interest of the Sanitary and Improvement District No. 8 that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the Sanitary and Improvement District No. 8, by a majority vote, resolves that:

1. The 2012-13 property tax request be set as follows:

<u>Fund</u>	<u>Request</u>	<u>Levy</u>
General	\$118,730	\$.114210
Sinking	<u>88,364</u>	<u>.085000</u>
Total	<u>\$207,094</u>	<u>\$.199210</u>

2. A copy of this resolution be certified and forwarded to the County Clerk prior to October 13, 2012.

* Correct contact person *

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

{format for all political subdivisions other than

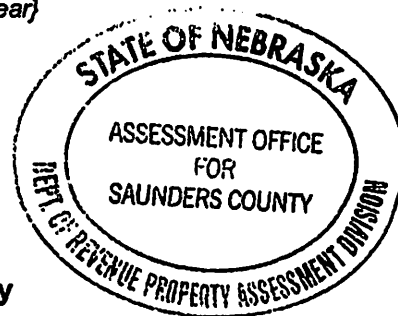
a) sanitary improvement districts in existence five years or less, and

b) community colleges, and c) school districts}

Tax Year 2012

{certification required on or before August 20th, of each year}

TO: SANITARY IMPROVEMENT DIST #8
DONALD D SCHNEIDER
513 N D ST
FREMONT, NE 68025



TAXABLE VALUE LOCATED IN THE COUNTY OF Saunders County

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID #8 (WC)	08 Miscellaneous District	1,149,417	103,957,803

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

I, Cathy Gesman, Saunders 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.

Cathy Gesman
(signature of county assessor)

Aug 22, 2012
(date)

CC: County Clerk, Saunders County

CC: County Clerk where district is headquartered, if different county, _____

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

* Original sent to former contact person.

STATEMENT AS TO SANITARY AND IMPROVEMENT DISTRICT NO. 8 STATUS

Pursuant to R.R.S. §31-727.03, Sanitary and Improvement District No. 8 of Saunders County, Nebraska, hereby files the following information:

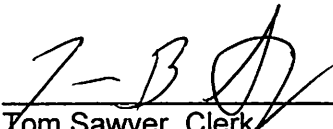
- 1) Names of current Board of Trustees: Tom Sawyer
Lonnie Mahrt
Sally Villmont
Michael Wise
Sean Kenney

- 2) Current attorney for SID #8: Donald D Schneider
Current accountant for SID #8: Erickson & Brooks, CPA's

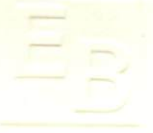
- 3) Bond principal indebtedness as of 6/30/12: \$ 0
Warrant indebtedness as of 6/30/12: \$ 0

- 4) The 2012 tax levies for SID #8 are: General Fund .114210
Sinking Fund .085000

Dated this 13th day of September, 2012.



Tom Sawyer, Clerk
Sanitary and Improvement District No. 8
of Saunders County, Nebraska



Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

2195 NORTH BROAD STREET
P.O. BOX 1270
FREMONT, NEBRASKA 68026-1270

(402) 721-3454
FAX (402) 721-2894
eb-cpa.com

September 13, 2012

Mr. Tom Sawyer, Clerk
Sanitary and Improvement District No. 8 in Saunders County
980 County Road W, Lot S-105
Fremont, Nebraska 68025

Enclosed are the following for the Sanitary and Improvement District No. 8 in Saunders County for fiscal year 2012-2013:

- 1) Combined notice of budget hearing and budget summary and notice of special hearing to set the final tax request. Proof of publication must be included with the budget and with the final tax request. The hearing is scheduled for September 13th, 2012, at 5:30 p.m. and 5:35 p.m. at the Woodcliff Office, 980 County Road W, Fremont.
- 2) Three copies of the proposed budget and lid computation Form LC-3. Once adopted, please sign as Clerk on page one. Also, complete page 5 reporting the percent at board approving the additional one percent increase and attach a copy of the board minutes approving the increase.
- 3) Budget ordinance to legally adopt the budget for 2012-13. This ordinance should be adopted at the board meeting following the hearings and a copy attached to the budget.
- 4) A resolution, which must be approved by the Board, setting the tax request and levy for 2012-13 at \$207,094 or \$.199210 per one hundred dollars of actual valuation. The resolutions should be adopted at the Board meeting following the hearings. A certified copy of which is due October 13, 2012, but should be included with the budget filing.

The budget is due September 20, 2012, and should be filed with the County Clerk and the Auditor of Public Accounts. Attached is the State Auditor's instructed order for filing.

The budget document is also your request for and audit waiver. You must attach a copy of the board minutes requesting the audit waiver to the budget document. Envelopes are provided for your convenience.

The third copy is for your records.

Please call if you have any questions.

Very truly yours,

ERICKSON & BROOKS

Kent P. Speicher

KPS:jb

Encls

2012-2013
STATE OF NEBRASKA
SID BUDGET FORM

CLIENT'S
COPY

SID # 8

TO THE COUNTY BOARD AND COUNTY CLERK OF
Saunders County

This budget is for the Period July 1, 2012 through June 30, 2013

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

Submission Information - Adopted Budget Due by 9-20-2012
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Adobe PDF Document via Website: http://www.auditors.nebraska.gov/
2. County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

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

	Principal and Interest on Bonds
\$ 207,094.00	All Other Purposes
\$ 207,094.00	Total Personal and Real Property Tax Required

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.

YES NO
(If YES, Board Minutes **MUST** be Attached)

If YES, Page 2, Column 2 **MUST** contain ACTUAL Numbers.
If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Outstanding Bonded Indebtedness as of July 1, 2012

	Principal
	Interest
\$ -	Total Bonded Indebtedness

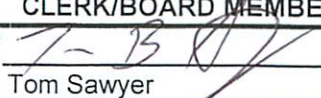
SID is Less Than 5 Years Old

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

\$ 103,957,803 **Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor **MUST** be attached)

CLERK/BOARD MEMBER:

Signature: 
Printed Name: Tom Sawyer
Mailing Address: 980 County Road W, Lot S-105
City, Zip: Fremont, NE 68025
Phone Number: (402) 727-6806
E-Mail Address: tbs@68025.com

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)

Report of Joint Public Agency & Interlocal Agreements

Agencies for the reporting period of July 1, 2011 through June 30, 2012?

YES NO
If YES, Please submit Interlocal Agreement Report by December 31, 2012.

SID # 8 in Saunders County

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 219,694.00	\$ 282,921.00	\$ 351,036.00
3	Investments	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 274,694.00	\$ 337,921.00	\$ 406,036.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 187,118.00	\$ 192,378.00	\$ 199,128.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 575.00	\$ 587.00	\$ 600.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,211.00	\$ 1,504.00	\$ -
11	State Receipts: Property Tax Credit	\$ 8,164.00	\$ 7,742.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,133.00	\$ 1,568.00	\$ 302,724.00
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)	\$ 474,895.00	\$ 541,700.00	\$ 908,488.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 136,974.00	\$ 97,032.00	\$ 140,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 38,632.00	\$ 310,488.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 65,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ 315,000.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
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)	\$ 136,974.00	\$ 135,664.00	\$ 830,488.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 337,921.00	\$ 406,036.00	\$ 78,000.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 199,128.00
	County Treasurer's Commission at 2% of Line 6	\$ 3,982.56
	Delinquent Tax Allowance	\$ 3,983.44
	Total Property Tax Requirement	\$ 207,094.00

SID # 8 in Saunders County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your SID needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 118,730.00
Sinking Fund	\$ 88,364.00
Total Tax Request	** \$ 207,094.00

** 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:

SID # 8 in Saunders County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Lonnie D. Mahrt

(Name of Board Chairperson)

980 County Road W T1018A

(Mailing Address)

Fremont, NE 68025

(City & Zip Code)

(402) 753-0247

(Telephone Number)

sid8@woodcliffakes.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 ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

PREPARER

Kent Speicher

(Name and Title)

Erickson & Brooks

(Firm Name)

P.O. Box 1270

(Mailing Address)

Fremont, NE 68025

(City & Zip Code)

(402) 721-3454

(Telephone Number)

kspeicher@eb-cpa.com

(E-Mail Address)

OTHER CONTACT

Chris Johannesen, Secretary

(Name and Title)

(Firm Name)

980 County Road W T1018A

(Mailing Address)

Fremont, NE 68025

(City & Zip Code)

(402) 753-0247

(Telephone Number)

sid8@woodcliffakes.com

(E-Mail Address)

SID # 8 in Saunders County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	207,094.00	
Motor Vehicle Pro-Rate	(2)	\$	600.00	
In-Lieu of Tax Payments	(3)	\$	-	
Transfers of Surplus Fees	(4)	\$	-	
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (10))	(5)	\$	260,556.00	
LESS: Amount Spent During 2011-2012	(6)	\$	38,632.00	
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$	221,924.00	
Amount to be included on 2012-2013 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-	

TOTAL RESTRICTED FUNDS (A)	(9)	\$	207,694.00	
-----------------------------------	------------	-----------	-------------------	--

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	310,488.00	(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).		\$	221,924.00	(11)
Allowable Capital Improvements	(12)	\$	88,564.00	
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)	\$	88,564.00	
---------------------------------	-------------	-----------	------------------	--

TOTAL 2012-2013 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>		\$	119,130.00	
--	--	-----------	-------------------	--

Total 2012-2013 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 8 in Saunders County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2012-2013

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2011-2012 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 117,716.76
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 2011-2012 Lid Computation Form	_____	Option 2 - (A)	1
Allowable Percent Increase Less Vote Taken (From 2011-2012 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 2011-2012 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)

1,149,417.00	/	102,966,385.00	=	1.12 %
2012 Growth per Assessor		2011 Valuation		Multiply times 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

4.5	/	5	=	100.0 80.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body		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 # 8 in Saunders County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>4,120.09</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>121,836.85</u> (8)
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	<u>119,130.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>2,706.85</u> (10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

Levy Limit Form
Sanitary and Improvement Districts

SID # 8 in Saunders County

Total 2012-2013 Personal and Real Property Tax Request		<u>\$ 207,094.00</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>\$ 207,094.00</u> (3)
2012 Valuation (Per the County Assessor)		<u>\$ 103,957,803.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.199210</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.

* Correct contact person *

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

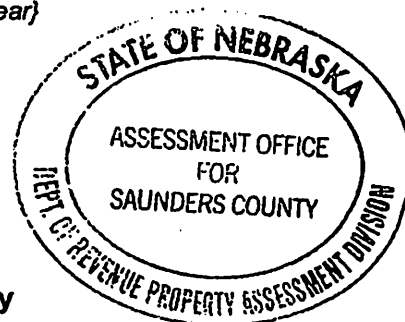
{format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less, and*
- b) community colleges, and c) school districts}*

Tax Year 2012

{certification required on or before August 20th, of each year}

TO: SANITARY IMPROVEMENT DIST #8
DONALD D SCHNEIDER
513 N D ST
FREMONT, NE 68025



TAXABLE VALUE LOCATED IN THE COUNTY OF Saunders County

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID #8 (WC)	08 Miscellaneous District	1,149,417	103,957,803

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

I, Cathy Gesman, Saunders 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.

Cathy Gesman
(signature of county assessor)

Aug 22, 2012
(date)

CC: County Clerk, Saunders County

CC: County Clerk where district is headquartered, if different county, _____

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

ⓧ Original sent to former contact person.

Sanitary and Improvement District # 8
IN
Saunders County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 13th day of September 2012, at 5:30 o'clock p.m., at Woodcliff Office, 980 County Road W, Fremont for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Tom Sawyer

Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$	136,974.00
2011-2012 Actual Disbursements & Transfers	\$	135,664.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$	830,488.00
2012-2013 Necessary Cash Reserve	\$	78,000.00
2012-2013 Total Resources Available	\$	908,488.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$	207,094.00
Unused Budget Authority Created For Next Year	\$	2,706.85

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$	-
Personal and Real Property Tax Required for All Other Purposes	\$	207,094.00

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 13th day of September 2012, at 5:35 o'clock p.m., at Woodcliff Office, 980 County Road W, Fremont 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.

2011-2012 Property Tax Request	\$	204,771.00
2011 Tax Rate		0.198872
Property Tax Rate (2011-2012 Request/2012 Valuation)		0.196975
2012-2013 Proposed Property Tax Request	\$	207,094.00
Proposed 2012 Tax Rate		0.199210

Cut Off Here Before Sending To Printer

Erickson & Brooks

CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

2195 NORTH BROAD STREET
P.O. BOX 1270
FREMONT, NEBRASKA 68026-1270

(402) 721-3454
FAX (402) 721-2894
eb-cpa.com

Accountants' Compilation Report

Board of Trustees
Sanitary and Improvement District No. 8
Fremont, Nebraska

We have compiled the attached budget document of all the funds of Sanitary and Improvement District No. 8, Saunders County. This document includes the historical statements of cash receipts and disbursements for the years ended June 30, 2011 and 2012, and the annual budget for the year ending June 30, 2013, in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Nebraska Auditor of Public Accounts, information that is the representation of management and does not include evaluation of the assumptions underlying the budget. We have not audited or reviewed the budget document referred to above and, accordingly do not express an opinion or any other form of assurance on the accompanying budget or assumptions. Furthermore, there will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management is responsible for the preparation and fair presentation of the budget document in accordance with the requirements of the Nebraska Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the budget document.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of historical financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the historical financial statements.

This budget document is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts which does not include all disclosures required by the cash basis of accounting. Accordingly, the budget document is not designed for those who are not informed about such matters.

ERICKSON & BROOKS

Erickson & Brooks

Fremont, Nebraska
August 24, 2012