

**MINUTES**  
**LANCASTER COUNTY CORRECTIONAL FACILITY JOINT PUBLIC AGENCY (JPA)**  
**COUNTY-CITY BUILDING, ROOM 112**  
**555 SOUTH 10<sup>TH</sup> STREET**  
**TUESDAY, AUGUST 25, 2015**  
**9:00 A.M.**

Present: Roma Amundson, Chair; Trent Fellers; and Larry Hudkins

Absent: Chris Beutler

Others Present: Dennis Meyer, County Budget & Fiscal Officer; Mike Thurber, Corrections Director; Scott Keene, Vice President and Managing Director; Ameritas Investment Corporation; Mike Rogers, Gilmore & Bell P.C. (Bond Counsel); Cori Beattie, Deputy County Clerk; and Ann Taylor, County Clerk's Office

The Chair called the meeting to order at 9:03 a.m.

The location announcement of the Nebraska Open Meetings Act was given.

**AGENDA ITEM**

**1 APPROVAL OF MINUTES OF MAY 26, 2015 MEETING**

**MOTION:** Fellers moved and Hudkins seconded approval of the minutes of the May 26, 2015 meeting. Fellers, Hudkins and Amundson voted aye. Beutler was absent from voting. Motion carried 3-0.

**2 APPROVAL OF CLAIMS PROCESSED THROUGH AUGUST 18, 2015**

Dennis Meyer, County Budget and Fiscal Officer, presented a list of claims totaling \$106,085.27, noting most of the claims involve quotes and purchase orders (PO's) for services or items that have not been received yet. He said payment will be made at the time those services or items are received and an invoice is submitted. Meyer said there is one additional claim (quote) from Wesco Distribution, Inc. in the amount of \$5,651.63 related to emergency repairs of relay panels in the Lancaster County Adult Detention Facility (LCADF). The revised total is \$111,736.90.

**MOTION:** Hudkins moved and Fellers seconded approval of Claims 1-9. Fellers, Hudkins and Amundson voted aye. Beutler was absent from voting. Motion carried 3-0.

### **3 USE OF CONSTRUCTION FUNDS FOR THE 605 BUILDING**

Mike Rogers, Gilmore & Bell P.C. (Bond Counsel), appeared and said he was asked whether the remaining bond proceeds and \$1,100,000 in interest earnings on the Construction Fund for the Lancaster County Adult Detention Facility (LCADF) could be used to pay for construction of a sally port in the 605 Building (former jail facility). He said he reviewed documents related to the bonds, including the JPA Agreement which broadly addresses constructing, equipping and furnishing new correctional facilities and any other capital improvements or projects pertaining to the correctional facilities. Rogers said the bond resolution and official statement for the bonds are similar in wording. He said it is his understanding that the sally port is an integral part of the overall project and felt use of the bond proceeds for that part of the project would be appropriate.

### **RETURNING TO ITEM 2**

Meyer said the motion only approved Claims 1-9 and explained approval is also needed for the additional claim related to emergency repairs of relay panels.

**MOTION:** Hudkins moved and Fellers seconded to pay all of the claims, including the additional claim that was presented. Hudkins, Fellers and Amundson voted aye. Beutler was absent from voting. Motion carried 3-0.

### **4 PUBLIC HEARING ON THE BUDGET FOR FISCAL YEAR 2015-2016**

The Chair opened the public hearing.

Meyer was administered the oath.

Meyer said the Fiscal Year (FY) 2015-2016 budget totals \$6,351,303 noting \$4,864,880 is related to the bond payments (see Exhibit A). He said the budget includes use of the additional \$1,100,000 in interest earnings on the Construction Fund for LCADF to make payments to the Public Building Commission (PBC) to cover expenditures it incurred for the sally port in the 605 Building (see Item 3). Meyer said the remaining amount is for payments to the District Energy Corporation (DEC). He said the property tax request is \$4,886,600, which is \$40,000 less than the previous year. Meyer noted County property valuations increased by 6.6% and City property valuations increased by 6.2% which reduced the JPA's total levy by 6.8%. **NOTE:** Last year's combined levy was 2.6 cents and will decrease to 2.4 cents this year. He said the total bond debt remaining at July 1, 2015 is \$67,500,000.

The Chair asked whether anyone wished to testify. Since there was no other testimony, the Chair closed the public hearing.

**5 ADOPT A RESOLUTION IN THE MATTER OF APPROVING THE BUDGET FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016**

**MOTION:** Hudkins moved and Fellers seconded approval of the resolution. Fellers, Hudkins and Amundson voted aye. Beutler was absent from voting. Motion carried 3-0.

**6 PUBLIC COMMENT**

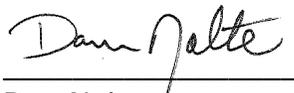
There was no public comment.

**7 SETTING OF NEXT MEETING**

The next meeting will be held at 1:00 p.m. on Tuesday, November 24, 2015.

**8 ADJOURNMENT**

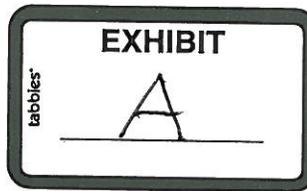
**MOTION:** Hudkins moved and Fellers seconded to adjourn the meeting at 9:18 a.m. Hudkins, Fellers and Amundson voted aye. Beutler was absent from voting. Motion carried 3-0.



Dan Nolte  
Lancaster County Clerk



2015-2016  
STATE OF NEBRASKA  
GENERAL BUDGET FORM



Lancaster County Correctional Facility JPA

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

This budget is for the Period July 1, 2015 through June 30, 2016

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

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

\$	-	Property Taxes for Non-Bond Purposes
\$	4,886,600.00	Principal and Interest on Bonds
\$	4,886,600.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2015

49,405,000.00	Principal
18,180,728.00	Interest
\$ 67,585,728.00	<b>Total Bonded Indebtedness</b>

see attached - 2 valuation; **Total General Fund Certified Valuation (All Counties)**  
(Certification of Valuation(s) from County Assessor **MUST** be attached)

**County Clerk's Use ONLY**

**APA Contact Information**

Auditor of Public Accounts  
Telephone: (402) 471-2111 FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Budget Document To Be Used As Audit Waiver?**

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

YES  NO

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

**IF YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.**

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?

YES  NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2014 through June 30, 2015?

YES  NO

If YES, Please submit Trade Name Report by December 31, 2015.

**Submission Information - Adopted Budget Due by 9-20-2015**

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
**Submit Electronically using Website:**  
<http://www.auditors.nebraska.gov>
- County Board (SEC. 13-508), C/O County Clerk

Lancaster County Correctional Facility JPA in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 998,681.00	\$ 1,053,334.00	\$ 154,470.00
3	Investments	\$ 4,851,864.00	\$ 3,354,374.00	\$ 3,734,032.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 5,850,545.00	\$ 4,407,708.00	\$ 3,888,502.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,602,544.00	\$ 4,626,140.00	\$ 4,790,784.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 14,172.00	\$ 14,096.00	\$ 14,500.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 116,791.00	\$ 120,941.00	\$ 1,600.00
11	State Receipts: Property Tax Credit	\$ 153,151.00	\$ 165,748.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 1,398.00	\$ 1,421.00	\$ 1,400.00
14	Local Receipts: Other	\$ 2,800.00	\$ 10,284.00	\$ 6,300.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 10,741,401.00	\$ 9,346,338.00	\$ 8,703,086.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 1,765.00	\$ 28,670.00	\$ 500.00
20	Capital Improvements (Real Property/Improvements)	\$ 1,463,273.00	\$ 507,232.00	\$ 1,385,923.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 56,504.00	\$ 100,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 4,868,655.00	\$ 4,865,430.00	\$ 4,864,880.00
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 Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 6,333,693.00	\$ 5,457,836.00	\$ 6,351,303.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 4,407,708.00	\$ 3,888,502.00	\$ 2,351,783.00
31	Cash Reserve Percentage			48%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 4,790,784.00
		County Treasurer's Commission at 2% of Line 6		\$ 95,816.00
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		\$ 4,886,600.00

## Lancaster County Correctional Facility JPA in Lancaster 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 political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	
Sinking Fund	
Bond Fund	\$ 4,886,600.00
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 4,886,600.00</b>

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

### Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
<b>Total Special Reserve Funds</b>	<b>-</b>
Total Cash Reserve	\$ 2,351,783.00
Remaining Cash Reserve	\$ 2,351,783.00
Remaining Cash Reserve %	48%

### 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

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	<b>Lancaster County Jail JPA</b>
ADDRESS	<b>555 S. 10th Street, Suite 110</b>
CITY & ZIP CODE	<b>Lincoln NE 68508</b>
TELEPHONE	<b>402-441-6869</b>
WEBSITE	<b>lancaster.ne.gov</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roma Amundson	Larry Hudkins	Dennis Meyer
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Lancaster County Budget & Fiscal
TELEPHONE	402-441-7447	402-441-7447	402-441-6869
EMAIL ADDRESS	commish@lancaster.ne.gov	commish@lancaster.ne.gov	dmmeyer@lancaster.ne.gov

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

**NOTE:** If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Lancaster County Correctional Facility JPA in Lancaster County

**2015-2016 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	4,886,600.00
Motor Vehicle Pro-Rate	(2)	\$	14,500.00
In-Lieu of Tax Payments	(3)	\$	1,400.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Re-restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (10))		\$	- (5)
<b>LESS:</b> Amount Spent During 2014-2015		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(9)</b>	<b>\$</b>	<b>4,902,500.00</b>

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)		
<b>LESS:</b> 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)	\$	4,902,500.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) <b>(Fire Districts &amp; Hospital Districts Only)</b>	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Public Safety Communication Project - Statute 86-416 <b>(Fire Districts Only)</b>	(16)		
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 <b>(Fire Districts Only)</b>			
<b>OR</b>			
Payments to Retire Interest-Free Loans from the Department of Aeronautics <b>(Public Airports Only)</b>	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(21)</b>	<b>\$</b>	<b>4,902,500.00</b>

**TOTAL RESTRICTED FUNDS**

**For Lid Computation (To Line 9 of the LC-3 Lid Form)**

To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21

\$ -

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

Lancaster County Correctional Facility JPA  
in  
Lancaster County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2014-2015 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form \_\_\_\_\_  
Option 1 - (1)

**OPTION 2 - *Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year***

Line (1) of 2014-2015 Lid Computation Form \_\_\_\_\_  
Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken  
(From 2013-2014 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 2014-2015 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)

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ - %  
2015 Growth / 2014 Valuation = Multiply times  
per Assessor 100 To get %

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

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ - %  
# of Board Members / Total # of Members = Must be at least  
voting "Yes" for in Governing Body .75 (75%) of the  
Increase (Attending & Absent) Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Lancaster County Correctional Facility JPA  
in  
Lancaster County

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4	<b><u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u></b>	_____ % (5)
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**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) \_\_\_\_\_ 2.50 %  
(6)

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

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

**Less:** Restricted Funds from Lid Supporting Schedule \_\_\_\_\_ -  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) \_\_\_\_\_ -  
(10)

<b>LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.</b>
--

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

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lancaster County Correctional Facility JPA  
IN  
Lancaster County, Nebraska

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 25th day of August 2015, at 9:00 o'clock A.M. at County-City Building, 1st Floor Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$ 6,333,693.00
2014-2015 Actual/Estimated Disbursements & Transfers	\$ 5,457,836.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 6,351,303.00
2015-2016 Necessary Cash Reserve	\$ 2,351,783.00
2015-2016 Total Resources Available	\$ 8,703,086.00
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 4,886,600.00
Unused Budget Authority Created For Next Year	\$ -

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ -
Personal and Real Property Tax Required for Bonds	\$ 4,886,600.00

Cut Off Here Before Sending To Printer

BEFORE THE BOARD OF LANCASTER COUNTY CORRECTIONAL FACILITY JOINT  
PUBLIC AGENCY  
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF APPROVING )  
THE BUDGET FOR THE FISCAL YEAR ) RESOLUTION NO. \_\_\_\_\_  
OF JULY 1, 2015 TO JUNE 30, 2016 )

WHEREAS, pursuant to Neb. Rev. Stat. §§13-501 to 13-522 (Reissue 2012) the Lancaster County Correctional Facility Joint Public Agency Board reviewed the Proposed Budget for the Fiscal Year of July 1, 2015 to June 30, 2016; and

WHEREAS, the Proposed Budget for the Fiscal Year of July 1, 2015 to June 30, 2016 was filed with the Lancaster County Clerk's Office; and

WHEREAS, pursuant to Neb. Rev. Stat. § 13-506, the Lancaster County Correctional Facility Joint Public Agency Board held a public hearing on August 25, 2015, regarding the proposed budget; and

WHEREAS, the Lancaster County Correctional Facility Joint Public Agency Board wishes to adopt the Proposed Budget for the Fiscal Year of July 1, 2015 to June 30, 2016.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Lancaster County Correctional Facility Joint Public Agency, that the Proposed Budget for the Fiscal Year of July 1, 2015 to June 30, 2016, is hereby adopted.

DATED this 25th day of August, 2015, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF LANCASTER  
COUNTY CORRECTIONAL FACILITY  
JOINT PUBLIC AGENCY

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_