

**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	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2015

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

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
Questions - E-Mail: 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	Beginning Balances, Receipts, & Transfers:			
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	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 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	Total Resources Available (Lines 5 thru 16)	\$ 10,741,401.00	\$ 9,346,338.00	\$ 8,703,086.00
18	Disbursements & Transfers:			
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	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,333,693.00	\$ 5,457,836.00	\$ 6,351,303.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 4,407,708.00	\$ 3,888,502.00	\$ 2,351,783.00
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 4,790,784.00
		County Treasurer's Commission at 2% of Line 6		\$ 95,816.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 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	
Total Tax Request	** \$ 4,886,600.00

** 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
Total Special Reserve Funds	-

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

	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-stricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (10))		\$	- (5)
LESS: Amount Spent During 2014-2015		\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,902,500.00

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

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.

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

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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)
OF JULY 1, 2015 TO JUNE 30, 2016)

RESOLUTION NO. JPA-06

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



