

**2012-2013  
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, 2012 through June 30, 2013**

Contact Information	
Auditor of Public Accounts	
<b>Telephone:</b> (402) 471-2111	<b>FAX:</b> (402) 471-3301
<b>Website:</b> <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
<b>Questions - E-Mail:</b> <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2012
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 <b>Submit Adobe PDF Document via Website:</b> <a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a>
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:

\$ 4,947,000.00	Principal and Interest on Bonds
	All Other Purposes
<b>\$ 4,947,000.00</b>	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2012

\$ 57,130,000.00	Principal
\$ 25,065,255.00	Interest
<b>\$ 82,195,255.00</b>	<b>Total Bonded Indebtedness</b>

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

CLERK/BOARD MEMBER:
<b>Signature:</b> _____
Printed Name & Title: Deb Schorr, Chair
Mailing Address: 555 South 10th Street, Suite 110
City, Zip: Lincoln, Nebraska 68508
Phone Number: 402-441-7447
E-Mail Address: dschorr@lanaster.ne.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 <b>MUST</b> be Attached)
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
If YES, Column 2 <b>MUST</b> contain <b>ACTUAL</b> Numbers.
<b>IF YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.</b>

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, 2011 through June 30, 2012?
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
If YES, Please submit Interlocal Agreement Report by December 31, 2012.

A proposed Budget Summary and Notice of Hearing was duly: Published <input checked="" type="checkbox"/> (Send a copy of Publisher's Affidavit of Publication) Posted _____ (Only allowed if Pg 2-Col 3-Line 29 is less than \$10,000) <small>(Check the method of notifying the Public of the Budget Hearing)</small>
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County Clerk's Use ONLY

Lancaster County Correctional Facility JPA in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 25,960,071.00	\$ 9,843,925.00	\$ 12,545,479.00
3	Investments	\$ 27,133,440.00	\$ 19,074,894.00	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 53,093,511.00	\$ 28,918,819.00	\$ 12,545,479.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,647,152.00	\$ 4,593,000.00	\$ 4,850,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 14,112.00	\$ 14,716.00	\$ 14,000.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 132,883.00	\$ 122,123.00	\$ 1,700.00
11	State Receipts: Property Tax Credit	\$ 182,995.00	\$ 172,092.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 142.00	\$ 2,868.00	\$ 2,500.00
14	Local Receipts: Other	\$ 1,255,811.00	\$ 1,206,959.00	\$ 50,500.00
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>	\$ 59,326,606.00	\$ 35,030,577.00	\$ 17,464,179.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 2,261.00	\$ 2,154.00	\$ 3,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 25,524,746.00	\$ 17,612,664.00	\$ 9,266,204.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 1,000,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 4,880,780.00	\$ 4,870,280.00	\$ 4,875,443.00
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>	\$ 30,407,787.00	\$ 22,485,098.00	\$ 15,144,647.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 28,918,819.00	\$ 12,545,479.00	\$ 2,319,532.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 4,850,000.00
County Treasurer's Commission at 2% of Line 6	\$ 97,000.00
Delinquent Tax Allowance	\$ -
<b>Total Property Tax Requirement</b>	<b>\$ 4,947,000.00</b>

## 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	
593 County	\$ 2,000,000.00
594 City	\$ 2,947,000.00
<b>Total Tax Request</b>	<b>** \$ 4,947,000.00</b>

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

### Documentation of Transfers:

*(Only complete if there are transfers noted on Page 2, Column 2)*

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Lancaster County Correctional Facility JPA in Lancaster County

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Deb Schorr  
*(Name of Board Chairperson)*

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555 South 10th Street, Suite 110  
*(Mailing Address)*

---

Lincoln, Nebraska 68508  
*(City & Zip Code)*

---

402-441-7447  
*(Telephone Number)*

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dschorr@lancaster.ne.gov  
*(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 USPS.

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**

Dennis Meyer  
*(Name and Title)*

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Lancaster County  
*(Firm Name)*

---

555 South 10th Street, Suite 110  
*(Mailing Address)*

---

Lincoln, Nebraska 68508  
*(City & Zip Code)*

---

402-441-6869  
*(Telephone Number)*

---

dmmeyer@lancaster.ne.gov  
*(E-Mail Address)*

**OTHER CONTACT**

*(Name and Title)*

---

*(Firm Name)*

---

*(Mailing Address)*

---

*(City & Zip Code)*

---

*(Telephone Number)*

---

*(E-Mail Address)*

Lancaster County Correctional Facility JPA in Lancaster County

**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	4,947,000.00
Motor Vehicle Pro-Rate	(2)	\$	14,000.00
In-Lieu of Tax Payments	(3)	\$	2,500.00
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)		
<b>LESS: Amount Spent During 2011-2012</b>	(6)		
<b>LESS: Amount Expected to be Spent in Future Budget Years</b>	(7)		
Amount to be included on 2012-2013 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>4,963,500.00</b>
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**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)		
<b>LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)</b>			
Agrees to Line (7).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	4,963,500.00
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>	(21)	\$	<b>4,963,500.00</b>
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<b>TOTAL 2012-2013 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>		\$	-
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Total 2012-2013 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 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 \_\_\_\_\_  
Option 1 - (1)

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

Line (1) of 2011-2012 Lid Computation Form \_\_\_\_\_  
Option 2 - (A)

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)

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% \_\_\_\_\_ %  
(3)

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ - %  
2012 Growth / 2011 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 / 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	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER</u> <u>APPROVED % INCREASE</u>	_____ %
		(5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) \_\_\_\_\_ - %  
(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: 2012-2013 Restricted Funds from LC-3 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>
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**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 28th day of August 2012, 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.

Dan Nolte, Lancaster County Clerk

	Clerk/Secretary
2010-2011 Actual Disbursements & Transfers	\$ 30,407,787.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 22,485,098.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 15,144,647.00
2012-2013 Necessary Cash Reserve	\$ 2,319,532.00
2012-2013 Total Resources Available	\$ 17,464,179.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 4,947,000.00
Unused Budget Authority Created For Next Year	\$ -

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 4,947,000.00
Personal and Real Property Tax Required for All Other Purposes	\$ -

Cut Off Here Before Sending To Printer

**LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS**

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA  
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN  
CHIEF FIELD DEPUTY

SCOTT GAINES  
CHIEF ADMINISTRATIVE DEPUTY

**CERTIFICATE OF VALUATION**

for tax year 2012

for

**LANCASTER COUNTY AGRICULTURAL SOCIETY JPA-COUNTY**

<b>2012 Total Valuation</b>	<b>\$</b>	<b>20,119,951,547</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>259,546,258</b>

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

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

Dated this 17<sup>th</sup> day of August, 2012.



\_\_\_\_\_  
Norman H. Agena

# LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA  
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN  
CHIEF FIELD DEPUTY

SCOTT GAINES  
CHIEF ADMINISTRATIVE DEPUTY

## CERTIFICATE OF VALUATION

for tax year 2012

for

### LANCASTER COUNTY CORRECTIONAL FACILITY JPA-LINCOLN

<b>2012 Total Valuation</b>	<b>\$</b>	<b>16,676,196,896</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>207,765,463</b>

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

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

Dated this 17<sup>th</sup> day of August, 2012.



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Norman H. Agena

Lancaster County Correctional Facility Joint Public Agency

Levy Calculation

	<u>Tax</u>		<u>Calculated</u>
	<u>Request</u>	<u>Valuation</u>	<u>Levy</u>
County Portion	2,000,000	20,119,951,547	0.009940
City Portion	2,947,000	16,676,196,896	0.017672
Combined Levy			0.027612