

2013-2014
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

Lancaster County Correctional Facility JPA

AUG 27 2013

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2013 through June 30, 2014

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 9-20-2013

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Electronically using 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:

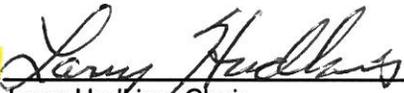
\$ -	Property Taxes for Non-Bond Purposes
\$ 4,941,800.00	Principal and Interest on Bonds
\$ 4,941,800.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2013

\$ 54,620,000.00	Principal
\$ 22,699,813.00	Interest
\$ 77,319,813.00	Total Bonded Indebtedness

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

CLERK/BOARD MEMBER:

Signature: 

Printed Name & Title: Larry Hudkins, Chair

Mailing Address: 555 South 10th Street, Suite 110

City, Zip: Lincoln, Nebraska 68508

Phone Number: 402-441-7447

E-Mail Address: commish@lancaster.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 **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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2013.

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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Trade Name Report by December 31, 2013.

County Clerk's Use ONLY

Lancaster County Correctional Facility JPA in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 9,843,925.00	\$ 12,545,479.00	\$ 998,681.00
3	Investments	\$ 19,074,894.00	\$ -	\$ 4,851,864.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 28,918,819.00	\$ 12,545,479.00	\$ 5,850,545.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,593,000.00	\$ 4,577,912.00	\$ 4,845,000.00
7	Federal Receipts		\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 14,716.00	\$ 14,675.00	\$ 14,000.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 122,123.00	\$ 99,867.00	\$ 1,600.00
11	State Receipts: Property Tax Credit	\$ 172,092.00	\$ 164,641.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 2,868.00	\$ 1,375.00	\$ 1,300.00
14	Local Receipts: Other	\$ 1,206,959.00	\$ 18,390.00	\$ 16,800.00
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)	\$ 35,030,577.00	\$ 17,422,339.00	\$ 10,729,245.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 2,154.00	\$ 1,353.00	\$ 2,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 17,612,664.00	\$ 6,694,998.00	\$ 3,052,278.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 500,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 4,870,280.00	\$ 4,875,443.00	\$ 4,868,655.00
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)	\$ 22,485,098.00	\$ 11,571,794.00	\$ 8,422,933.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 12,545,479.00	\$ 5,850,545.00	\$ 2,306,312.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 4,845,000.00
	County Treasurer's Commission at 2% of Line 6	\$ 96,800.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 4,941,800.00

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	
593 County	\$ 2,000,000.00
594 City	\$ 2,941,800.00
Total Tax Request	** \$ 4,941,800.00

** 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:	

Lancaster County Correctional Facility JPA in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Larry Hudkins

(Name of Board Chairperson)

555 South 10th Street, Suite 110

(Mailing Address)

Lincoln, Nebraska 68508

(City & Zip Code)

402-441-7447

(Telephone Number)

commish@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, Budget & Fiscal Officer

(Name and Title)

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)	\$	4,941,800.00
Motor Vehicle Pro-Rate	(2)	\$	14,000.00
In-Lieu of Tax Payments	(3)	\$	1,300.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2012-2013 Capital Improvements Excluded from Re- stricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))			_____ (5)
LESS: Amount Spent During 2012-2013			_____ (6)
LESS: Amount Expected to be Spent in Future Budget Years			_____ (7)
Amount to be included on 2013-2014 Restricted Funds <u>(Cannot be a Negative Number)</u>	(8)	\$	_____ -

TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,957,100.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	_____ (10)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>			
Agrees to Line (7).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	4,957,100.00
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)	\$	4,957,100.00
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**TOTAL 2013-2014 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 2013-2014 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 2013-2014

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2012-2013 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 2012-2013 Lid Computation Form _____
Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken _____ %
(From 2012-2013 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 2012-2013 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)

_____ / _____ = _____ - %
2013 Growth per Assessor 2012 Valuation Multiply times 100 To get %

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

_____ / _____ = _____ - %
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.

Lancaster County Correctional Facility JPA
in
Lancaster County

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER</u> <u>APPROVED % INCREASE</u>	_____ % (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) _____ - %
(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: 2013-2014 Restricted Funds from LC-3 Supporting Schedule _____ -
(9)

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

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.
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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 27th day of August 2013, 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
2011-2012 Actual Disbursements & Transfers	\$ 22,485,098.00
2012-2013 Actual/Estimated Disbursements & Transfers	\$ 11,571,794.00
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 8,422,933.00
2013-2014 Necessary Cash Reserve	\$ 2,306,312.00
2013-2014 Total Resources Available	\$ 10,729,245.00
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 4,941,800.00
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	\$ 4,941,800.00

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 2013

for

LANCASTER COUNTY CORRECTIONAL FACILITY-COUNTY

2013 Total Valuation	\$	20,848,760,247
Valuation Attributed to Growth	\$	317,546,130

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 16th day of August, 2013.



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 2013

for

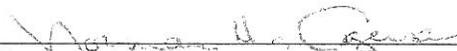
LANCASTER COUNTY CORRECTIONAL FACILITY-LINCOLN

2013 Total Valuation	\$	17,110,968,759
Valuation Attributed to Growth	\$	283,861,625

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 16th day of August, 2013.


Norman H. Agena

Lancaster County Correctional Facility Joint Public Agency

Levy Calculation

	<u>Tax</u> <u>Request</u>	<u>Valuation</u>	<u>Calculated</u> <u>Levy</u>
County Portion	2,000,000	20,848,760,247	0.009593
City Portion	2,941,800	17,110,968,759	0.017192
Combined Levy			0.026785

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. JPA-04
OF JULY 1, 2013 TO JUNE 30, 2014)

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, 2013 to June 30, 2014; and

WHEREAS, the Proposed Budget for the Fiscal Year of July 1, 2013 to June 30, 2014 was filed with the Lancaster County Clerk's Office; and

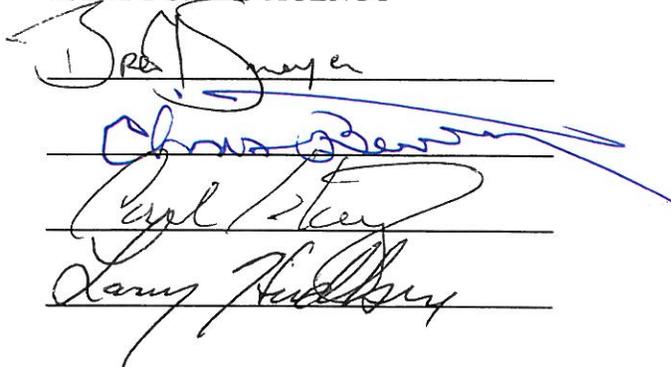
WHEREAS, pursuant to Neb. Rev. Stat. § 13-506, the Lancaster County Correctional Facility Joint Public Agency Board held a public hearing on August 27, 2013, regarding the proposed budget; and

WHEREAS, the Lancaster County Correctional Facility Joint Public Agency Board wishes to adopt the Proposed Budget for the Fiscal Year of July 1, 2013 to June 30, 2014.

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, 2013 to June 30, 2014, is hereby adopted.

DATED this 27th day of August, 2013, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF LANCASTER
COUNTY CORRECTIONAL FACILITY
JOINT PUBLIC AGENCY


Three handwritten signatures in blue ink are written over three horizontal lines. The signatures are: 1. A signature that appears to be 'D. J. Meyer'. 2. A signature that appears to be 'Chris [unclear]'. 3. A signature that appears to be 'Larry [unclear]'.