

2011-2012
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 09 2011

LANCASTER COUNTY
 CLERK

Lancaster County Correctional Facility JPA

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

This budget is for the Period July 1, 2011 through June 30, 2012

Contact and Submission Information	
Auditor of Public Accounts	
P.O. Box 98917, Lincoln, Nebraska 68509-8917	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.state.ne.us	
To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

COPY OF ADOPTED BUDGET FILED BY SEPTEMBER 20th WITH THE:

And The AUDITOR OF PUBLIC ACCOUNTS
 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
\$ 4,947,000.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2011

\$ 59,570,000.00	Principal
\$ 27,495,535.00	Interest
\$ 87,065,535.00	Total Bonded Indebtedness

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.

A proposed Budget Summary and Notice of Hearing was duly:
 Published (Send a copy of Publisher's Affidavit of Publication)
 Posted (Only allowed if Pg 2-Col 3-Line 29 is less than \$10,000)
 (Check the method of notifying the Public of the Budget Hearing)

CLERK/BOARD MEMBER:

Signature: *Bernie Heier*

Printed Name & Title: Bernie Heier

Mailing Address: 555 South 10th Street, Suite 110

City, Zip: Lincoln, Nebraska 68508

Phone Number: 402-441-7447

E-Mail Address: bheier@lancaster.ne.gov

County Clerk's Use ONLY

Lancaster County Correctional Facility JPA in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,014,053.00	\$ 25,960,071.00	\$ 9,843,925.00
3	Investments	\$ 65,585,533.00	\$ 27,133,440.00	\$ 19,074,894.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 66,599,586.00	\$ 53,093,511.00	\$ 28,918,819.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,654,115.00	\$ 4,647,152.00	\$ 4,850,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 18,276.00	\$ 14,112.00	\$ 14,000.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 146,663.00	\$ 132,883.00	\$ 3,800.00
11	State Receipts: Property Tax Credit	\$ 192,053.00	\$ 182,995.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 1,307.00	\$ 142.00	\$ 200.00
14	Local Receipts: Other	\$ 654,308.00	\$ 1,255,811.00	\$ 1,350,304.00
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)	\$ 72,266,308.00	\$ 59,326,606.00	\$ 35,137,123.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 2,094.00	\$ 2,261.00	\$ 3,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 11,051,207.00	\$ 25,524,746.00	\$ 25,971,447.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 2,000,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 4,956,830.00	\$ 4,880,780.00	\$ 4,870,280.00
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)	\$ 3,162,666.00	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 19,172,797.00	\$ 30,407,787.00	\$ 32,844,727.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 53,093,511.00	\$ 28,918,819.00	\$ 2,292,396.00

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	\$ -
Total Property Tax Requirement	\$ 4,947,000.00

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	\$ 2,947,000.00
Total Tax Request	** \$ 4,947,000.00

** 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

Bernie Heier
(Name of Board Chairperson)

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

Lincoln, Nebraska 68508
(City & Zip Code)

402-441-7447
(Telephone Number)

bheier@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)

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)	\$	200.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))	(5)		
LESS: Amount Spent During 2010-2011	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	(7)		
Amount to be included on 2011-2012 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,961,200.00
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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)	\$	4,961,200.00
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)	\$	4,961,200.00
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<p style="text-align: center;">TOTAL 2011-2012 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></p>	<p>\$ -</p>
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Total 2011-2012 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 2011-2012

2010-2011 RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2010-2011 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 2010-2011 Lid Computation Form		_____ Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2010-2011 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 2010-2011 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)

$$\frac{\text{2011 Growth per Assessor}}{\text{2010 Valuation}} = \frac{\text{Multiply times}}{100 \text{ To get \%}} \%$$

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

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{\text{Must be at least .75 (75\%) of the Governing Body}}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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)

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: 2011-2012 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.**

**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 30th day of August 2011, 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
2009-2010 Actual Disbursements & Transfers	\$ 19,172,797.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 30,407,787.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 32,844,727.00
2011-2012 Necessary Cash Reserve	\$ 2,292,396.00
2011-2012 Total Resources Available	\$ 35,137,123.00
Total 2011-2012 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

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

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 30th day of August 2011, 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	
2009-2010 Actual Disbursements & Transfers	\$19,172,797.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$30,407,787.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$32,844,727.00
2011-2012 Necessary Cash Reserve	\$ 2,292,396.00
2011-2012 Total Resources Available	\$35,137,123.00
Total 2011-2012 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	\$ -
#6658325 11 Aug. 23	

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on the 23 day of Aug, A.D., 2011 and thereafter on _____, 20____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me this _____ day of _____, 20____

[Signature]
Notary Public
Printer's Fee, \$ _____


 GENERAL NOTARY - State of Nebraska
 JULIANA NORDEMEYER
 My Comm. Exp. Jan. 26, 2012
[Signature]

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 2011

for

LANCASTER COUNTY CORRECTIONAL FACILITY JPA-COUNTY

2011 Total Valuation	\$	19,027,837,576
Valuation Attributed to Growth	\$	193,993,011

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 17th day of August, 2011.



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 2011

for

LANCASTER COUNTY CORRECTIONAL FACILITY JPA-LINCOLN

2011 Total Valuation	\$	15,900,828,813
Valuation Attributed to Growth	\$	149,349,685

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 17th day of August, 2011.



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	19,027,837,576	0.010511
City Portion	2,947,000	15,900,828,813	0.018534
Combined Levy			0.029045

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, 2011 TO JUNE 30, 2012)

RESOLUTION NO. R-JPA03

WHEREAS, pursuant to Neb. Rev. Stat. §§13-501 to 13-522 (Reissue 2007) the
Lancaster County Correctional Facility Joint Public Agency Board reviewed the Proposed
Budget for the Fiscal Year of July 1, 2011 to June 30, 2012; and

WHEREAS, the Proposed Budget for the Fiscal Year of July 1, 2011 to June 30, 2012
was filed with the Lancaster County Clerk's Office; and

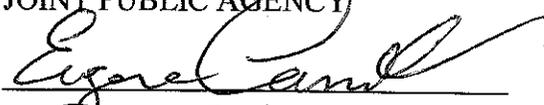
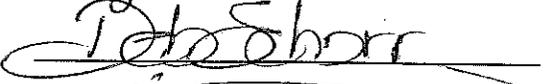
WHEREAS, pursuant to Neb. Rev. Stat. § 13-506, the Lancaster County Correctional
Facility Joint Public Agency Board held a public hearing on August 30, 2010, regarding the
proposed budget; and

WHEREAS, the Lancaster County Correctional Facility Joint Public Agency Board
wishes to adopt the Proposed Budget for the Fiscal Year of July 1, 2011 to June 30, 2012.

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,
2011 to June 30, 2012, is hereby adopted.

DATED this 30th day of August, 2011, at the County-City Building, Lincoln, Lancaster
County, Nebraska.

BY THE BOARD OF LANCASTER
COUNTY CORRECTIONAL FACILITY
JOINT PUBLIC AGENCY



MINUTES
LANCASTER COUNTY CORRECTIONAL FACILITY JOINT PUBLIC AGENCY (JPA)
COUNTY-CITY BUILDING, ROOM 112
555 SOUTH 10TH STREET
TUESDAY, AUGUST 30, 2011
9:00 A.M.

Present: Bernie Heier, Chair; Eugene Carroll, Vice Chair; Deb Schorr; and Chris Beutler

Others Present: Dennis Meyer, County Budget & Fiscal Officer; Mike Thurber, Corrections Director; Trish Owen, Deputy Chief of Staff, Mayor's Office; Cori Beattie, Deputy County Clerk; and Ann Taylor, County Clerk's Office

The Chair called the meeting to order at 9:00 a.m.

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

AGENDA ITEM

1 APPROVAL OF MINUTES OF JULY 26, 2011 MEETING

MOTION: Carroll moved and Schorr seconded approval of the minutes of the July 26, 2011 meeting. Carroll, Schorr and Heier voted aye. Beutler was absent from voting. Motion carried 3-0.

2 APPROVAL OF CLAIMS PROCESSED THROUGH AUGUST 23, 2011

Dennis Meyer, County Budget and Fiscal Officer, gave an overview of the claims, which total \$1,691,084.62. The claims reflect payments to Wells Fargo for bank fees and Sampson Construction Company, the construction manager at risk.

MOTION: Schorr moved and Carroll seconded approval. Carroll, Schorr and Heier voted aye. Beutler was absent from voting. Motion carried 3-0.

Beutler arrived at the meeting at 9:03 a.m.

3 PUBLIC HEARING - BUDGET HEARING FOR FISCAL YEAR 2011-2012

The Chair opened the public hearing and asked if anyone wished to testify.

The Deputy County Clerk administered the oath to Meyer.

Meyer said the property tax levy will decrease by \$51,000 for Fiscal Year 2011-2012. The decrease is the result of a reduction in the bond payments. The total property tax request will be \$4,947,000. He said expenditures total \$32,844,727, noting this should be the final year for construction costs. The budget includes a calculation of levies for the County and City, with the decrease in the City portion. There was also an 1.21% increase in valuation. The combined levy is \$.029045 per \$100 of valuation.

The Chair closed the public hearing.

4 ADOPT RESOLUTION IN THE MATTER OF APPROVING THE BUDGET FOR FISCAL YEAR JULY 1, 2011 TO JUNE 30, 2012

MOTION: Carroll moved and Schorr seconded approval. Schorr, Beutler, Carroll and Heier voted aye. Motion carried 4-0.

5 AUDIT ENGAGEMENT LETTER - AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2011

MOTION: Schorr moved and Carroll seconded to authorize signature by the Chair. Beutler, Schorr, Carroll and Heier voted aye. Motion carried 4-0.

6 BLACK HILLS UTILITY 2009 TAX REFUND - DISCUSS PAYMENT VERSUS HARDSHIP

Meyer said the Nebraska Department of Revenue has notified the County Treasurer a settlement has been reached with Black Hills Energy on a decrease of their 2009 taxable value. The utility is owed a refund since they have already paid the 2009 taxes. He estimated the refund for the two funds at \$5,400 to \$5,500. Meyer said political subdivisions are allowed to pay the funds back over time if it creates a hardship. He recommended that the JPA take care of the refund through the tax distribution instead.

Schorr asked whether the settlement will impact the 2010 taxes as well. Meyer said he will check and report back. He will also report back on the total amount of the settlement.

In response to a question from Beutler, Meyer said he believes the refund is related to pipeline, not real property.

MOTION: Schorr moved and Carroll seconded to authorize the refund from funds held in the County Treasurer's Office. Carroll, Beutler, Schorr and Heier voted aye. Motion carried 4-0.

7 PUBLIC COMMENT

There was no public comment.

8 SETTING OF NEXT MEETING

The next meeting was scheduled for 9:00 a.m. on Tuesday, September 27, 2011.

9 ADJOURNMENT

MOTION: Schorr moved and Carroll seconded to adjourn the meeting at 9:17 a.m. Beutler, Carroll, Schorr and Heier voted aye. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk

