

**2014-2015
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, 2014 through June 30, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haefner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2014
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
\$	4,926,600.00	Principal and Interest on Bonds
\$	4,926,600.00	Total Personal and Real Property Tax Required

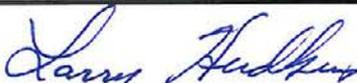
Outstanding Bonded Indebtedness as of July 1, 2014

52,050,000.00	Principal
20,401,158.00	Interest
\$ 72,451,158.00	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, 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, 2013 through June 30, 2014?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2014.

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, 2013 through June 30, 2014?

YES NO

If YES, Please submit Trade Name Report by December 31, 2014.

County Clerk's Use ONLY

Lancaster County Correctional Facility JPA in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 12,545,479.00	\$ 998,681.00	\$ 1,053,334.00
3	Investments	\$ -	\$ 4,851,864.00	\$ 3,354,374.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 12,545,479.00	\$ 5,850,545.00	\$ 4,407,708.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,577,912.00	\$ 4,602,544.00	\$ 4,830,000.00
7	Federal Receipts		\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 14,675.00	\$ 14,172.00	\$ 14,000.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 99,867.00	\$ 116,791.00	\$ 1,600.00
11	State Receipts: Property Tax Credit	\$ 164,641.00	\$ 153,151.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 1,375.00	\$ 1,398.00	\$ 1,300.00
14	Local Receipts: Other	\$ 18,390.00	\$ 2,800.00	\$ 4,200.00
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)	\$ 17,422,339.00	\$ 10,741,401.00	\$ 9,258,808.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 1,353.00	\$ 1,765.00	\$ 2,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 6,694,998.00	\$ 1,463,273.00	\$ 1,574,876.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 500,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 4,875,443.00	\$ 4,868,655.00	\$ 4,865,430.00
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)	\$ 11,571,794.00	\$ 6,333,693.00	\$ 6,942,306.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,850,545.00	\$ 4,407,708.00	\$ 2,316,502.00
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 4,830,000.00
		County Treasurer's Commission at 2% of Line 6		\$ 96,600.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 4,926,600.00

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	
593 County	\$ 2,000,000.00
594 City	\$ 2,926,600.00
Total Tax Request	** \$ 4,926,600.00

** 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)	\$	4,926,600.00
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 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))		\$	- (5)
LESS: Amount Spent During 2013-2014		\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,941,900.00
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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)	\$ 4,941,900.00
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)	\$	4,941,900.00
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TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)	\$	-
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>		

Total 2014-2015 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

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER
APPROVED % INCREASE _____ %
(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: 2014-2015 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 26th day of August 2014, 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
2012-2013 Actual Disbursements & Transfers	\$ 11,571,794.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 6,333,693.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 6,942,306.00
2014-2015 Necessary Cash Reserve	\$ 2,316,502.00
2014-2015 Total Resources Available	\$ 9,258,808.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 4,926,600.00
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	\$ 4,926,600.00

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 26th day of August 2014, 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

2012-2013 Actual Disbursements & Transfers	\$ 11,571,794.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 6,833,673.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 6,712,306.00
2014-2015 Necessary Cash Reserve	\$ 2,116,302.00
2014-2015 Total Resources Available	\$ 7,258,608.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 4,726,600.00
Unused Budget Authority Created For Next Year	\$ -

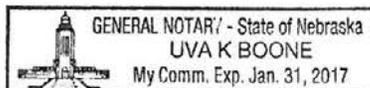
Breakdown of Property Tax:
 Personal and Real Property Tax Required for Non-Bond Purposes
 Personal and Real Property Tax Required for Bonds

\$ 4,726,600.00
 #7732618 11 Aug 17

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 August 17, 20 14 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 on Aug 18, 20 14
[Signature] Notary Public



7732618

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 2014

for

LANCASTER COUNTY CORRECTIONAL FACILITY-COUNTY

2014 Total Valuation	\$	21,327,212,968
Valuation Attributed to Growth	\$	427,236,440

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 18th day of August, 2014.



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 2014

for

LANCASTER COUNTY CORRECTIONAL FACILITY-LINCOLN

2014 Total Valuation	\$	17,380,126,373
Valuation Attributed to Growth	\$	373,076,709

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 18th day of August, 2014.



Norman H. Agena

Lancaster County Correctional Facility Joint Public Agency

Levy Calculation

	Tax		Calculated
	<u>Request</u>	<u>Valuation</u>	<u>Levy</u>
County Portion	2,000,000	21,327,212,968	0.009378
City Portion	2,926,600	17,380,126,373	0.016839
Combined Levy			0.026216

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, 2014 TO JUNE 30, 2015)

RESOLUTION NO. JPA-05

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, 2014 to June 30, 2015; and

WHEREAS, the Proposed Budget for the Fiscal Year of July 1, 2014 to June 30, 2015 was filed with the Lancaster County Clerk's Office; and

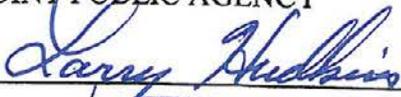
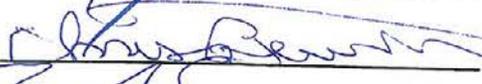
WHEREAS, pursuant to Neb. Rev. Stat. § 13-506, the Lancaster County Correctional Facility Joint Public Agency Board held a public hearing on August 26, 2014, regarding the proposed budget; and

WHEREAS, the Lancaster County Correctional Facility Joint Public Agency Board wishes to adopt the Proposed Budget for the Fiscal Year of July 1, 2014 to June 30, 2015.

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, 2014 to June 30, 2015, is hereby adopted.

DATED this 26th day of August, 2014, 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 26, 2014
9:00 A.M.

Present: Larry Hudkins, Chair; Chris Beutler; and Brent Smoyer

Absent: Doug Emery, Vice Chair

Others Present: Dennis Meyer, County Budget & Fiscal Officer; Mike Thurber, Corrections Director; Jon Carlson, Administrative Assistant to the Mayor; and Ann Taylor, County Clerk's Office

The Chair called the meeting to order at 9:02 a.m.

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

AGENDA ITEM

1 APPROVAL OF MINUTES OF JULY 29, 2014 MEETING

MOTION: Smoyer moved and Beutler seconded approval of the minutes of the July 29, 2014 meeting. Beutler, Smoyer and Hudkins voted aye. Emery was absent from voting. Motion carried 3-0.

2 APPROVAL OF CLAIMS PROCESSED THROUGH AUGUST 19, 2014

Dennis Meyer, County Budget and Fiscal Officer, presented claims totaling \$110,910.19 from Sampson Construction Company, the Construction Manager at-Risk; and Dickey & Burham, Inc., Green Streak, Inc., and Bob & Don's Plumbing for work related to the jail warehouse.

MOTION: Smoyer moved and Beutler seconded approval of the claims. Smoyer, Beutler and Hudkins voted aye. Emery was absent from voting. Motion carried 3-0.

3 PUBLIC HEARING ON BUDGET FOR FISCAL YEAR 2014-2015

The Chair opened the public hearing.

Meyer was administered the oath.

Meyer said the Fiscal Year (FY) 2014-2015 budget totals \$6,942,306.00, noting \$4,865,430.00 is related to bond payments (see Exhibit A). He said there is a balance of \$2,100,000 remaining on the bonds for construction and for the District Energy Corporation (DEC), which provides heating and cooling for the Lancaster County Adult Detention Facility (LCADF). Meyer said the total tax request is \$4,926,600.00 (a decrease of \$15,200.00). **NOTE:** Those funds are used to pay principal and interest on the bonds.

Meyer reported a 2.29% increase in valuation for the County and a 1.57% increase in valuation for the City. He said the total levy will decrease slightly because of the decrease in tax requests and increases in valuation.

Meyer noted the total bonded debt (principal and interest) was over \$97,000,000 when the bonds were issued and said \$25,000,000 has been paid off.

Mike Thurber, Corrections Director, was administered the oath.

Thurber said payments related to construction of LCADF and the warehouse are nearing completion and said they will use the Jail Savings Fund to finish capital improvements.

Hudkins asked whether the facility is operating satisfactorily. Thurber said it is, adding they have been balancing cooling and heating of the facility.

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

4 ADOPT RESOLUTION IN THE MATTER OF APPROVING THE BUDGET FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

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

5 PUBLIC COMMENT

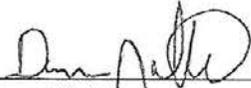
There was no public comment.

6 SETTING OF NEXT MEETING

The next meeting was scheduled for 9:00 a.m. on Tuesday, September 30, 2014.

7 ADJOURNMENT

MOTION: Smoyer moved and Beutler seconded to adjourn the meeting at 9:12 a.m. Smoyer, Beutler and Hudkins voted aye. Emery was absent from voting. Motion carried 3-0.



Dan Nolte
Lancaster County Clerk

