

**2019-2020
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Lancaster County Correctional Facility Joint Public Agency

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period July 1, 2019, through June 30, 2020

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
\$	4,172,600.00	Principal and Interest on Bonds
\$	4,172,600.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2019

	33,600,000.00	Principal
	8,927,600.00	Interest
\$	42,527,600.00	Total Bonded Indebtedness

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

Total General Fund Certified Valuation (All Counties)

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

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, 2018 through June 30, 2019?

YES NO

If YES, Please attach Interlocal Agreement Report.

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, 2018 through June 30, 2019?

YES NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-20-2019

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Lancaster County Correctional Facility Joint Public Agency in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2017 - 2018 (Column 1)	Actual/Estimated 2018 - 2019 (Column 2)	Adopted Budget 2019 - 2020 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 300,995.00	\$ 41,639,961.00	\$ 1,502,894.00
3	Investments	\$ 2,100,863.00	\$ 2,609,892.00	\$ 1,236,026.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 2,401,858.00	\$ 44,249,853.00	\$ 2,738,920.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,588,895.00	\$ 4,048,910.00	\$ 4,090,784.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 12,637.00	\$ 11,752.00	\$ 11,600.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 153,991.00	\$ 136,782.00	\$ 1,650.00
11	State Receipts: Property Tax Credit	\$ 196,549.00	\$ 174,477.00	
12	Local Receipts: Nameplate Capacity Tax	\$ 55.00	\$ 87.00	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 1,525.00	\$ 1,319.00	\$ 1,300.00
14	Local Receipts: Other	\$ 42,923,130.00	\$ 428,893.00	\$ 12,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 50,278,640.00	\$ 49,052,073.00	\$ 6,856,254.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ -	\$ -	\$ -
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 5,641,750.00	\$ 46,313,153.00	\$ 4,578,600.00
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	\$ 387,037.00	\$ -	\$ -
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)	\$ 6,028,787.00	\$ 46,313,153.00	\$ 4,578,600.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 44,249,853.00	\$ 2,738,920.00	\$ 2,277,654.00
31	Cash Reserve Percentage			50%
PROPERTY TAX RECAP		Tax from Line 6		\$ 4,090,784.00
		County Treasurer's Commission at 2% of Line 6		\$ 81,816.00
		Total Property Tax Requirement		\$ 4,172,600.00

Lancaster County Correctional Facility Joint Public Agency 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	\$ 4,172,600.00
_____ Fund	
Total Tax Request	** \$ 4,172,600.00

** 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 amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	\$ 2,277,654.00
Remaining Cash Reserve	\$ 2,277,654.00
Remaining Cash Reserve %	50%

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, Nebraska 68508
TELEPHONE	402-441-6869
WEBSITE	lancaster.ne.gov

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roma Amundson	Sean Flowerday	Dennis Meyer
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Budget & Fiscal Officer - Lancaster Co
TELEPHONE			402-441-6869
EMAIL ADDRESS			dmeyer@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 Joint Public Agency
in
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2019-2020

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2018-2019 Restricted Funds Authority = Line (8) from last year's Lid Computation Form

Option 1 - (1)

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

Line (1) of Prior Year Lid Computation Form

Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken
(From Prior Year 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 2018-2019 Restricted Funds Authority (Base Amount) =
Line (A) **Plus** Line (C)

_____ -
Option 2 - (1)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) _____ 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% _____ - %
(3)

_____ / _____ = _____ - %
2019 Growth / 2018 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 at / .75 (75%) of the
Increase / Meeting / Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Lancaster County Correctional Facility Joint Public Agency
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) _____ 2.50 %
(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: Restricted Funds from Lid 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 Joint Public Agency
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 26 day of August 2019, at 8:00 o'clock A.M. at County-City Building 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
2017-2018 Actual Disbursements & Transfers	\$ 6,028,787.00
2018-2019 Actual/Estimated Disbursements & Transfers	\$ 46,313,153.00
2019-2020 Proposed Budget of Disbursements & Transfers	\$ 4,578,600.00
2019-2020 Necessary Cash Reserve	\$ 2,277,654.00
2019-2020 Total Resources Available	\$ 6,856,254.00
Total 2019-2020 Personal & Real Property Tax Requirement	\$ 4,172,600.00
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	\$ 4,172,600.00

Cut Off Here Before Sending To Printer

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2019

{certification required on or before August 20th, of each year}

TO: LANCASTER COUNTY CORR JPA-COUNTY
ATTN: DENNIS MEYER

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
CORR FAC JPA COUNTY	Miscellaneous District - 08	560,813,945	28,509,846,062

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

I, Rob Ogden, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Rob Ogden
(signature of county assessor)

8/14/19
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2019

{certification required on or before August 20th, of each year}

TO: LANCASTER COUNTY CORR JPA-CITY
ATTN: DENNIS MEYER

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
CORR FAC JPA CITY	Miscellaneous District - 08	458,100,765	23,267,163,467

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

I, Rob Ogden, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Rob Ogden
(signature of county assessor)

8/14/19
(date)

CC: County Clerk, Lancaster

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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	28,509,846,062	0.007015
City Portion	2,172,600	23,267,163,467	0.009338
Combined Levy			0.016353

