

**2022-2023
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, 2022, through June 30, 2023

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
\$	4,055,300.00	Principal and Interest on Bonds
\$	4,055,300.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2022

	25,110,000.00	Principal
	4,618,700.00	Interest
\$	29,728,700.00	Total Bonded Indebtedness

see attached - 2 valuations
*(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: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@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, 2021 through June 30, 2022?

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, 2021 through June 30, 2022?

YES NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-30-2022

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 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 2,135,307.00	\$ 261,451.00	\$ 2,152,239.00
3	Investments	\$ 563,844.00	\$ 2,270,294.00	\$ 151,745.00
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 2,699,151.00	\$ 2,531,745.00	\$ 2,303,984.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 3,759,915.00	\$ 3,686,115.00	\$ 3,975,784.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 10,111.00	\$ 10,204.00	\$ 10,100.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 125,902.00	\$ 128,333.00	\$ 1,050.00
11	State Receipts: Property Tax Credit	\$ 191,574.00	\$ 203,252.00	
12	Local Receipts: Nameplate Capacity Tax	\$ 84.00	\$ 40.00	\$ 40.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 1,780.00	\$ 722.00	\$ 735.00
14	Local Receipts: Other	\$ 6,528.00	\$ 2,373.00	\$ 2,400.00
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)	\$ 6,795,045.00	\$ 6,562,784.00	\$ 6,294,093.00
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	\$ 4,263,300.00	\$ 4,258,800.00	\$ 4,473,200.00
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)	\$ 4,263,300.00	\$ 4,258,800.00	\$ 4,473,200.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 2,531,745.00	\$ 2,303,984.00	\$ 1,820,893.00
31	Cash Reserve Percentage			41%
PROPERTY TAX RECAP		Tax from Line 6		\$ 3,975,784.00
		County Treasurer's Commission at 2% of Line 6		\$ 79,516.00
		Total Property Tax Requirement		\$ 4,055,300.00

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	\$	4,055,300.00
_____ Fund		
Total Tax Request	** \$	4,055,300.00

** 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:	

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	<u>see attached - 2 valuations</u>
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	<u>#VALUE!</u>
Township Taxes within City/Village	<u>#VALUE!</u>
50% of Township Taxes within City/Village	<u>#VALUE!</u>
Projected Township Taxes to be collected	<u>#VALUE!</u>

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	\$ 1,820,893.00
Remaining Cash Reserve	\$ 1,820,893.00
Remaining Cash Reserve %	41%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Lancaster County Correctional Facility JPA
 ADDRESS 555 S. 10th Street, Suite 110
 CITY & ZIP CODE Lincoln, Nebraska 68508
 TELEPHONE 402-441-6869
 WEBSITE lancaster.ne.gov

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Christa Yoakum</u>	<u>Dan Nolte</u>	<u>Dennis Meyer</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>County Clerk</u>	<u>Budget & Fiscal Director - Lancaster</u>
TELEPHONE	<u>402-441-7447</u>	<u>402-441-7481</u>	<u>402-441-6869</u>
EMAIL ADDRESS	<u>commish@lancaster.ne.gov</u>	<u>dnolte@lancaster.ne.gov</u>	<u>dmmeyer@lancaster.ne.gov</u>

For Questions on this form, who should we contact (please \checkmark 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

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	4,055,300.00
Motor Vehicle Pro-Rate	(2)	\$	10,100.00
In-Lieu of Tax Payments	(3)	\$	735.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2021-2022 Lid Exceptions, Line (10))			0
LESS: Amount Spent During 2021-2022	(5)		0
LESS: Amount Expected to be Spent in Future Budget Years	(6)		0
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(7)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,066,135.00

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)		\$	-
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>)	(10)		
Agrees to Line (7).	(11)		0
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	4,066,135.00
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)		
Benefits Paid Under the Firefighter Cancer Benefits Act (Fire Districts & Airport Authorities Only)	(16a)		
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)	\$	4,066,135.00

TOTAL RESTRICTED FUNDS			
For Lid Computation (To Line 9 of the Lid Computation Form)		\$	-
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>			

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Lancaster County Correctional Facility Joint Public Agency
in
Lancaster County

LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year 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 (Prior Year Lid Computation Form Line (6) - Line (5)) _____ %
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) _____ -
Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = _____ -
Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% _____ - %
(3)
_____ / _____ = _____ %
2022 Growth / 2021 Valuation = Multiply times
per Assessor / 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE _____ - %
(4)
_____ / _____ = _____ %
of Board Members / Total # of Members in
voting "Yes" for Increase / Governing Body at
Meeting Must be at least
.75 (75%) of the
Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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) _____ 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.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

County Correctional Facility Joint Publ

Lancaster County

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Exemption (Column 4)
Lancaster County, City of Lincoln	JPA formed on 9/8/08	The general nature is to issue bonds to pay the costs of constructing, equipping, and furnishing new correctional facilities and to acquire equipment and furnishings.	\$ -

Total Amount used as Lid Exemption \$ -

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 23rd day of August 2022, at 11:00 o'clock A.M. at the 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
2020-2021 Actual Disbursements & Transfers	\$ 4,263,300.00
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 4,258,800.00
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 4,473,200.00
2022-2023 Necessary Cash Reserve	\$ 1,820,893.00
2022-2023 Total Resources Available	\$ 6,294,093.00
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 4,055,300.00
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	\$ 4,055,300.00

**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, (b) counties, (c) cities, (d) school districts, and (e) community colleges}*

Tax Year 2022

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

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

CORRECTED
NOTICE

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	690,909,511	33,855,264,851

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

I Rob Ogden, Lancaster Assessor/ Register of Deeds 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.



(signature of county assessor)

08/22/2022

(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, (b) counties, (c) cities, (d) school districts, and (e) community colleges}*

Tax Year 2022

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

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

CORRECTED
NOTICE

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	565,685,380	27,860,581,228

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

I Rob Ogden, Lancaster Assessor/ Register of Deeds 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.



(signature of county assessor)

08/22/2022

(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.

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	33,855,264,851	0.005908
City Portion	2,055,300	27,860,581,228	0.007377
Combined Levy			0.013285

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-15
OF JULY 1, 2022 TO JUNE 30, 2023)

WHEREAS, pursuant to Neb. Rev. Stat. §§13-501 to 13-522, the Lancaster County Correctional Facility Joint Public Agency Board reviewed the Proposed Budget for the Fiscal Year of July 1, 2022 to June 30, 2023; and

WHEREAS, the Proposed Budget for the Fiscal Year of July 1, 2022 to June 30, 2023 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 23, 2022, 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, 2022 to June 30, 2023.


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, 2022 to June 30, 2023, is hereby adopted.

DATED this 23rd day of August 2022, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF LANCASTER
COUNTY CORRECTIONAL FACILITY
JOINT PUBLIC AGENCY







_____ Tammy Ward absent _____