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SEP 18 2020

LANCASTER COUNTY CLERK

2020-2021 STATE OF NEBRASKA GENERAL BUDGET FORM

Lancaster County Fairgrounds Joint Public Authority

TO THE COUNTY BOARD AND COUNTY CLERK OF Lancaster County

This budget is for the Period December 1, 2020, through November 30, 2021

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:

Table with 2 columns: Amount and Description. Rows include Property Taxes for Non-Bond Purposes, Principal and Interest on Bonds, and Total Personal and Real Property Tax Required.

Outstanding Bonded Indebtedness as of December 1, 2020

Table with 2 columns: Amount and Description. Rows include Principal, Interest, and Total Bonded Indebtedness.

29,305,321,129 Total General Fund Certified Valuation (All Counties)

(Certification of Valuation(s) from County Assessor MUST be attached)

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 [X] 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, 2019 through June 30, 2020?

[X] 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, 2019 through June 30, 2020?

[ ] YES [X] NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-20-2020

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 Fairgrounds Joint Public Authority in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 23,723.48	\$ 7,387.58	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 953,186.36	\$ 970,623.92	\$ 1,056,680.12
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 976,909.84</b>	<b>\$ 978,011.50</b>	<b>\$ 1,056,680.12</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 678,684.23	\$ 669,724.63	\$ 698,580.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 1,896.17	\$ 2,456.52	\$ 1,800.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 19,736.20	\$ 37,008.17	\$ -
11	State Receipts: Property Tax Credit	\$ 28,637.90	\$ 57,092.64	
12	Local Receipts: Nameplate Capacity Tax	\$ 30.03	\$ 24.91	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 227.55	\$ 10.10	\$ 200.00
14	Local Receipts: Other	\$ 3,348.77	\$ 7,425.10	\$ 3,500.00
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	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 1,709,470.69</b>	<b>\$ 1,751,753.57</b>	<b>\$ 1,760,760.12</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 13,413.69	\$ 13,411.01	\$ -
20	Capital Improvements (Real Property/Improvements)	\$ 23,831.58	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 694,213.92	\$ 681,662.44	\$ 698,580.00
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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 731,459.19</b>	<b>\$ 695,073.45</b>	<b>\$ 698,580.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 978,011.50</b>	<b>\$ 1,056,680.12</b>	<b>\$ 1,062,180.12</b>
31	Cash Reserve Percentage			152%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 698,580.00
		County Treasurer's Commission at 2% of Line 6		\$ 13,971.60
		<b>Total Property Tax Requirement</b>		<b>\$ 712,551.60</b>

## Lancaster County Fairgrounds Joint Public Authority 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:		<u>Property Tax Request</u>
General Fund	\$	-
Sinking Fund		
Bond Fund	\$	712,551.60
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>712,551.60</b>

\*\* 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		29,305,321,129
City/Village Valuation included in Township Valuation		
General Fund Tax Rate		0.000000
Township Taxes within City/Village		-
50% of Township Taxes within City/Village		-
Projected Township Taxes to be collected		-

### 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.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Debt Service Reserve	1,028,384.55
Total Special Reserve Funds	1,028,384.55
Total Cash Reserve	\$ 1,062,180.12
Remaining Cash Reserve	\$ 33,795.57
Remaining Cash Reserve %	5%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Lancaster Event Center</b>
ADDRESS	<b>4100 N 84th Street</b>
CITY & ZIP CODE	<b>Lincoln, 68507</b>
TELEPHONE	<b>402-441-6545</b>
WEBSITE	<b><a href="http://www.lancastereventcenter.org">www.lancastereventcenter.org</a></b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kendra Ronnau	Amy Dickerson	Bruce Gubser
TITLE /FIRM NAME	Chairperson	Managing Director	Acting Finance & Budget Manager
TELEPHONE	402-441-6545	402-441-6545	402-441-4565
EMAIL ADDRESS	kronnau@lancastereventcenter.org	adickerson@lancastereventcenter.org	bgubser@lancastereventcenter.org

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 Fairgrounds Joint Public Authority in Lancaster County

**2020-2021 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	712,551.60
Motor Vehicle Pro-Rate	(2)	\$	1,800.00
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 Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))		\$	- (5)
<b>LESS:</b> Amount Spent During 2019-2020		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds ( <u>cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>714,551.60</b>
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**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)		\$	- (10)
<b>LESS:</b> 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)	\$	698,580.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) ( <b>Fire Districts &amp; Hospital Districts Only</b> )	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	-
Public Safety Communication Project - Statute 86-416 ( <b>Fire Districts Only</b> )	(16)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>698,580.00</b>
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<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>		\$	<b>15,971.60</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**Lancaster County Fairgrounds Joint Public Authority**  
in  
**Lancaster County**

**LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

**2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form** 957,577.31  
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 2019-2020 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)

$\frac{478,901,174.00}{2020 \text{ Growth per Assessor}} \div \frac{28,509,846,062.00}{2019 \text{ Valuation}} = \frac{1.68}{\text{Multiply times 100 To get \%}}$

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - %  
(4)

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

**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) 23,939.43  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 981,516.74  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 15,971.60  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 965,545.14  
(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.**

Lancaster County Fairgrounds Joint Public Authority in Lancaster County

**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
------------------------------------	-----------------

Total - Must agree to Line 10 on Lid Support Page 4

\_\_\_\_\_  
\$ -  
\_\_\_\_\_





**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 2020**

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

TO: LANCASTER COUNTY AG SOCIETY-JPA  
ATTN: BRUCE GUBSER  
4100 N 84 ST  
LINCOLN, NE 68507

**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
COUNTY FAIRGR-JPA	Miscellaneous District - 08	478,901,174	29,305,321,129

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

I Robert M. 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)*

08/13/2020  
\_\_\_\_\_  
*(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.

September 17, 2020  
Lincoln Nebraska

**MINUTES  
ANNUAL BUDGET HEARING  
LANCASTER COUNTY FAIRGROUNDS JOINT PUBLIC AGENCY  
IN THE STATE OF NEBRASKA**

**LANCASTER EVENT CENTER  
Lincoln Room  
4100 NORTH 84<sup>TH</sup> STREET, LINCOLN, NEBRASKA**

The annual budget hearing of the Board of Directors (the "Board") of the Lancaster County Fairgrounds Joint Public Agency in the State of Nebraska (the "JPA"), was held at the Lancaster County Event Center, 4100 North 84<sup>th</sup> Street, Lincoln, Nebraska, on Thursday, September 17, 2020 at 6:42 P.M. in a publicly convened session, the same being open to the attendance of the public and having been preceded by advance publicized notice. Each Board Member was previously furnished with advance notice. All proceedings hereafter shown were had and taken while the meeting was open to the attendance of the public.

The following Board Members were present: Kendra Ronnau, Roma Amundson, Tom Messick and Rick Vest. Absent: Jim Swanson Others present: Amy Dickerson and Bruce Gubser with Lancaster Event Center and LCAS VP Ron Dowding.

A quorum being present and the meeting duly convened at 6:42 p.m. the following proceedings were had and done.

Chair Ronnau advised the public where the current copy of the Open Meetings Act was located within the room for the public's inspection or examination.

Chair Ronnau asked if anyone in attendance wanted to testify in support, against or neutral on the annual JPA budget. There were no comments.

Bruce Gubser reviewed the 2020-21 Annual Budget for the Lancaster County Fairgrounds JPA that he prepared.

Gubser commented he used the budget form put out by State of Nebraska auditor. He reviewed the form he prepared which shows that \$712,551.60 will be required in personal & real property tax to service \$8,866,690.00 in bonds and interest held by the JPA as of December 1, 2020. He commented that as has been done since the bonds were issued, that there is sufficient balance in the cash reserves to cover one year of bond payments in advance as the largest bond payment is due only 15 days into the fiscal year so it is necessary to do this advance carryover.

Gubser also noted that a signed copy of the minutes of the budget hearing would need to be submitted with the budget documents to the State no later than September 20<sup>th</sup> so those will be approved in the regular JPA meeting to follow this budget hearing tonight.

Messick made the motion to approve the proposed Lancaster County Fairgrounds JPA annual budget for 2020-2021. The motion was seconded by Vest, The budget was voted by roll call vote and approved 4-0.

Move to adjourn made by Amundson Seconded by Vest. Motion carried by 4-0 and the meeting was adjourned at 6:51 p.m.

Respectfully submitted by:

LANCASTER COUNTY  
FAIRGROUNDS JOINT PUBLIC  
AGENCY IN THE STATE OF  
NEBRASKA



Kendra Ronnau, Chair



Tom Messick, Secretary

EXHIBIT A  
2019-20 ANNUAL BUDGET  
(begins on the following page)

\*\*\* Proof of Publication \*\*\*

State of Nebraska )  
Lancaster County ) SS.

LANCASTER EVENT CENTER(LEGALS)

AMY DICKERSON  
PO BOX 29167  
LINCOLN, NE 68529

ORDER NUMBER 936672

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

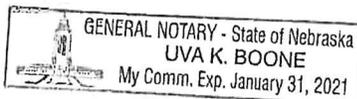
one successive times(s) the first insertion having been on September 11, 2020 and thereafter on \_\_\_\_\_, 20\_\_\_\_ and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

Section: Class Legals  
Category: 0099 LEGALS  
PUBLISHED ON: 09/11/2020

TOTAL AD COST: 30.53  
FILED ON: 9/11/2020

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 September 14, 2020  
U. Boone Notary Public



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Lancaster County Fairgrounds Joint Public Authority 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 17th day of September 2020, at 6:30 o'clock PM, at Lancaster Event Center fairgrounds, 4100 N 84th Street, Lincoln, NE 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 Lancaster Event Center office during regular business hours.	
	Tom Messick Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 731,459.19
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 695,073.45
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 698,580.00
2020-2021 Necessary Cash Reserve	\$ 1,062,180.12
2020-2021 Total Resources Available	\$ 1,760,760.12
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 712,551.60
Unused Budget Authority Created For Next Year	\$ 965,545.14
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ -
Personal and Real Property Tax Required for Bonds	\$ 712,551.60
#936672 11 Sept 11	