

MINUTES
MID-YEAR BUDGET RETREAT
LANCASTER COUNTY BOARD OF COMMISSIONERS
LINCOLN-LANCASTER COUNTY HEALTH DEPARTMENT (LLCHD)
3140 N STREET, LOWER LEVEL CONFERENCE ROOM
THURSDAY, JANUARY 28, 2016
7:30 A.M.

County Commissioners Present: Roma Amundson, Chair; Todd Wiltgen, Vice Chair; Larry Hudkins; Deb Schorr; and Bill Avery

Others Present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Minette Genuchi, Administrative Assistant to the County Board; Dennis Meyer, Budget & Fiscal Officer; Liz Thanel, Accountant, Budget and Fiscal Office; Joe Nigro, Public Defender; Paul Cooney, Deputy Public Defender; Joe Kelly, County Attorney; Pat Condon, Chief Deputy County Attorney; Terry Wagner, Lancaster County Sheriff; Jeff Bliemeister, Chief Deputy Sheriff; Pam Dingman, County Engineer; Rich Thompson, Account Clerk II, County Engineering; Andy Stebbing, County Treasurer; Candace Meredith, Accountant/Finance Director, County Treasurer's Office; Troy Hawk, Clerk of the District Court; Jennifer Kulwicki, District Court Administrator; Sara Hoyle, Human Services Director; Mike Thurber, Corrections Director; Kim Etherton, Community Corrections Director; Sheli Schindler, Youth Services Center (YSC) Director; Melissa Hood, Administrative Aide, YSC; Scott Etherton, Crisis Center Director; Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds; Don Killeen, County Property Manager; Jim Davidsaver, Emergency Management Director; Rick Ringlein, County Veterans Service Officer; Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director; David Cary, Director, Lincoln/Lancaster County Planning Department; Randy Jones, Director, Aging Partners; Steve Henderson, Chief Information Officer, Information Services (IS); Bob Walla, Assistant Purchasing Agent; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Ann Taylor, County Clerk's Office; Tim Hrouza, Director of Policy and Research for the Lincoln Independent Business Association (LIBA); Jim Ballard, Citizen; and Kevin Abourezk, Lincoln Journal Star Newspaper

Advance public notice of the Mid-Year Budget Retreat was posted on the County-City Building bulletin board and the Lancaster County, Nebraska web site and was provided to the media on January 27, 2016.

The Chair noted the location of the Open Meetings Act and opened the meeting at 7:32 a.m.

Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director, welcomed those in attendance to the Health Department.

NOTE: See Exhibit A for budget documents referred to during the meeting.

1) MID-YEAR BUDGET REVIEW - Dennis Meyer, Budget and Fiscal Officer

A. Budget History

Dennis Meyer, Budget and Fiscal Officer, gave a brief history of the budget, noting some of the measures the Board has taken over the past few years, such as levying for the Jail Savings Fund, utilizing one cent of the Railroad Transportation Safety District (RTSD) levy, transferring funds from the Keno Fund for property tax relief, and privatizing functions of County Government (Lancaster Manor Nursing Home and Community Mental Health Center).

B. Mid-Year Status of Revenues and Expenditures

Meyer gave an overview of the following documents (see Exhibit A):

- Tax & Valuation History (Pages 2-1 through 2-3)
- Comparison of General Fund (Actual), FY 2015, FY 2014, FY 2013, FY 2012, and FY 2011 (Page 2-4)
- Comparison of General Fund (Actual), Payroll Costs, FY 2015, FY 2014, FY 2013 and FY 2012 (Page 2-5)
- Comparison of General Fund (Actual), Other Costs (Excluding Payroll), FY 2015, FY 2014, FY 2013 and FY 2012 (Page 2-6)
- Comparison of General Fund Revenues (Pages 2-7 and 2-8)
- Comparison of Payroll Costs, FY 2015 Compared to FY 2014 (Pages 2-9 and 2-10)
- Comparison of Payroll Costs (Pages 2-11 and 2-12)
- Employees by Agency, Last 5 Years (Page 2-13)
- Year End Fund Balances From Budgets (Pages 2-14 and 2-15)
- Change in Consumer Price Index (CPI-U), 1989 to 2015 (Page 2-16)
- Change in Unused Budget Carryforward Authority (Page 2-17)
- Non-Mandated County Services (Page 2-18)

2) LEGISLATIVE UPDATE - Joe Kohout and Jonathan Bradford, Kissel/E&S Associates

Joe Kohout, Kissel/E&S Associates, presented a legislative update and a bills of interest report (Exhibits B and C).

Kohout noted the Government, Military and Veterans Affairs Committee will hold a hearing on February 4th on Legislative Bill (LB) 742 (Change county population thresholds) and suggested Kerry Eagan, Chief Administrative Officer, testify on behalf of the County.

Kohout said the Revenue Committee will hold a hearing LB 958 (Change provisions relating to budgets, the valuation of agricultural land, and levy limitations) on February 4th. Meyer said he participated in a conference call yesterday with the Nebraska Association of County Officials (NACO) to discuss this bill and said Larry Dix, NACO Executive Director, thought he should testify at the hearing.

MOTION: Hudkins moved and Wiltgen seconded to authorize Dennis Meyer, Budget and Fiscal Officer, to testify at the Revenue Committee's hearing on Legislative Bill (LB) 958. Schorr, Wiltgen, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.

Kohout suggested it would be beneficial to have the Commissioners present at the hearing.

Eagan asked whether the Board has taken a position on the bill yet. Meyer said NACO will hold a legislative bill review on January 29th and recommended the Board wait and see what position NACO takes on the bill.

Kohout noted meetings have been scheduled in conjunction with Pam Dingman, County Engineer, to discuss LB 960 (Adopt the Transportation Innovation Act and provide transfers from the Cash Reserve Fund).

Eagan presented a draft letter in opposition to LB 693 (Change limitation of action provisions under the Political Subdivisions Tort Claims Act) (Exhibit D), noting the Judiciary Committee will hold a hearing on the bill later in the day.

MOTION: Schorr moved and Hudkins seconded to authorize the Chair to sign the letter opposing Legislative Bill (LB) 693. Wiltgen, Hudkins, Avery, Schorr and Amundson voted aye. Motion carried 5-0.

Kohout gave an overview of LB 780 (Change provisions relating to emergency protective custody) and said the bill was introduced to "start a conversation." The Judiciary Committee will hold a hearing on the bill on February 3rd. Sheli Schindler, Youth Services Center (YSC) Director, noted the bill addresses adults and felt juveniles should be added.

Kohout also addressed LB 777 (Change provisions relating to partial payments for property taxes held in escrow) and said he doesn't believe it will be a high priority.

Judy Halstead, Lincoln-Lancaster County Health Department Director, discussed LB 1032 (Adopt the Transitional Health Insurance Program Act and provide duties for the Department of Health and Human Services). Under provisions in the bill, federal Medicaid expansion dollars would be accessed and used to purchase private health care

insurance for the currently uninsured working poor. A fact sheet on the bill was provided (Exhibit E). It was noted the County Attorney's Office has issued a legal opinion that General Assistance (GA) can purchase insurance for clients on the health insurance market.

Schorr asked whether LB 765 (Increase original certificate of title fees for vehicles transferred to Nebraska from another state or country) is likely to move noting there is opposition from some counties. Jonathan Bradford, Kissel/E&S Associates, said there was no opposition at the Transportation and Telecommunications Committee's hearing on the bill.

Amundson inquired about LB 1031 (Change the levy authority of railroad transportation safety districts). Meyer said the bill will not affect the 15 cent levy authorized for certain political subdivisions. Kohout said the bill has not been scheduled for hearing yet.

Joe Nigro, Public Defender, discussed LB 915 (Create a veterans' treatment court pilot project) and LB 919 (Change provisions relating to problem solving court programs). It was noted LB 915 is specific to Douglas County. Nigro thought the focus should be on LB 915 but said the bills may be merged. He felt Lancaster County would be the perfect location for a mental health court and indicated Paul Cooney, Deputy County Attorney, will testify at the Judiciary Committee's hearing.

RETURNING TO ITEM 1B

Meyer reviewed the following documents (see Exhibit A):

- 2015-2016 Tax Levy Information, Total Tax Levy - \$2.027922 Per \$100 of Valuation (City of Lincoln Resident) (Page 2-19)
- 2015-16 Projected Revenues for Lancaster County (Property Tax Funds Only) (Page 2-20)
- Budgeted Disbursements by Function (Page 2-21)
- Report of Obligations Versus Budget - December 31, 2015, Percent of Fiscal Year Remaining - 50% (Pages 2-22 an 2-23)
- Comparison of Obligations Through December, FY16 Compared to FY15 (Page 2-24)
- Payroll Costs Compared to Budget - December 31, 2015, Percent of Days Remaining - 49.62% (Page 2-25)
- Comparison of Payroll Through December, FY16 Compared to FY15 (Page 2-26)
- Overtime by County Agency Compared to Budget - December 31, 2015, Percent of Year Remaining - 49.62% (Page 2-27)
- Report of Revenues Versus Budgeted - December 31, 2015, Percent of Fiscal Year Remaining - 50% (Page 2-28)
- Comparison of Actual Revenues, FY16 Compared to FY15 (Page 2-29)

3) MID-YEAR BUDGET REVIEW - Dennis Meyer, Budget and Fiscal Officer

A. County General Fund

Meyer discussed the following documents (see Exhibit A):

- Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 3-1)
- General Fund Budget, FY16 Compared to FY15 (Page 3-2)
- Comparison of December (Year-To-Date), FY16 Compared to FY15 (Page 3-3)
- Comparison of General Fund Revenues (Pages 3-4 and 3-5)
- Comparison of Budgeted Revenues (Business Unit 9999), FY16 Compared to FY15 (Page 3-6)
- Comparison of Actual Revenues (Business Unit (9999), FY16 Compared to FY15 (Page 3-7)
- Inheritance Tax Collections (Pages 3-8 and 3-9)
- Register of Deeds Fees (Pages 3-10 and 3-11)
- Interest Income Comparison (Page 3-12)
- Indigent Defense Costs (Page 3-13)
- Indigent Legal Costs (Page 3-14)
- General Assistance (Page 3-15)
- General Fund Transfers (Page 3-16)

B. Other County Funds

- Workers' Compensation (Fund 12), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-1)
- Workers' Compensation Fund (Fund 12) (Page 4-2)
- Other Self Insurance (Fund 13), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-3)
- Other Self Insurance Loss Fund (Fund 13) Page 4-5)
- Group Insurance Fund (Fund 14) (Pages 4-7 through 4-9)
- Statement of Revenues and Expenditures, July 1, 2015 through December 31-2015 (Page 4-10)
- Visitors Improvement Fund (Fund 18) (Page 4-11)
- Visitors Promotion Fund (Fund 19), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-12)
- Library (Fund 20), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-13)
- Veterans Aid (Fund 26), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-16)

- Grants (Fund 27), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-17)
- Keno (Fund 28), Statement of Revenues and Expenditures, July 1, 2015 through December 31, 2015 (Page 4-18)
- Keno Collections (Page 4-19)

Meyer noted the \$250,000 budgeted for the East Beltway Project will not be nearly enough. Schorr questioned whether the Board should set aside funds from inheritance tax collection for that project. Meyer responded that the Board has always used the inheritance tax for property tax relief.

C. Additional Appropriations

Meyer gave an overview of FY 2016 Projected Additional Appropriations (See Exhibit A, Page 1-1). **NOTE:** See Exhibit A for letters from departments. He said he will ask departments to submit updated budget figures in April.

4) GENERAL ASSISTANCE (GA)/CASEWORKER - Sara Hoyle, Human Services Director

General Assistance (GA)

Meyer noted the General Assistance (GA) budget has been reduced that last couple of years and said that amount may need to be adjusted going into next year's budget to get to a more realistic figure.

Sara Hoyle, Human Services Director, said GA provides medical coverage for individuals who are seriously and persistently ill. It does not provide for primary care or services for children and individuals 65 years of age or older. She said that population will be taken care of if LB 1032 passes. GA also provides for other necessities for the indigent population such as rent and vouchers. Hoyle said GA is considered the "last resort" and said most of their clients have pending applications for Supplemental Security Income (SSI), Social Security Disability Insurance (SSDI) and food stamps. GA also provides cremations for individuals below the poverty level who need assistance.

Hoyle said she is asking for an additional appropriation in the amount of \$230,800 for GA, attributing the shortfall to: 1) An increase in pharmaceutical costs; 2) Increase in client room and board costs; and 3) Increase in hospital expenses. She said it was determined that individuals receiving assisted living needed that assistance because of a behavioral health, rather than a medical, diagnosis and said there may be resources through Region V Systems that could be utilized instead.

Halstead said some GA dialysis patients are considered end-stage and felt they should be eligible for Medicaid. She added pharmacy costs will continue to increase and said it is becoming more difficult to access national medication assistance programs under the Affordable Care Act (ACA).

Hoyle noted plans to move GA from Trabert Hall to the Health Department in early spring. She said the move will benefit clients but said their rent will double. Halstead said the cost will still be significantly lower than if the County was paying for new space elsewhere.

Hoyle also reported a caseworker will rotate in and out of Health360, a new community program designed to provide uninsured individuals with access to free or discounted medications, assistance in finding a medical home and access to specialty medical care.

Caseworker

Hoyle said a new diversion caseworker will start in March and said the position will be fully funded through a Juvenile Services Grant. There will be a step-down in funding after two years and funding will then be through Community Aid dollars. She explained the grant began July 1, 2015 and the Juvenile Assessment Specialist was able to cover the caseload for a time. Her workload has increased and she is no longer able to cover this work as well as her own caseload.

Meyer said he will need to increase the Human Resources budget for the remainder of the year so there is spending authority, even though there will be revenue to cover it.

5) SAFETY TRAINING OPTION PROGRAM (STOP) - Kim Etherton, Community Corrections Director, Joe Kelly, County Attorney

Kim Etherton, Community Corrections Director, said she budgeted \$800,000 in revenue for the Safety Training Option Program (STOP) and said collections will exceed that projection. She said use of the funds is limited to administering the program and said those costs will be covered by the end of the fiscal year. Etherton said the remaining monies in that fund, which she estimated at \$300,000, will be distributed to either the County Attorney's Office or the City Attorney's Office to cover their administrative costs and training needs in that area and to the Law Enforcement Equipment Fund and the Training Center. She recommended the cost of the program be reduced to increase usage, noting 73% of the participants take the class on-line. Joe Kelly, County Attorney, noted Lancaster County has one of the lowest fees in the State because administrative costs decreased when the County offered on-line classes. He added that monies coming back to his office will be counted as income. Etherton noted a \$6.00 Judges' Retirement Fee will also be added to the cost of participating on-line if legislation passes.

Amundson remarked that the \$100 fee seems "to be a bargain" and questioned why Etherton would want to lower it. Etherton said use of the funds is very limited. Schorr asked whether the portion that is used for the Law Enforcement Equipment Fund can be increased and if the types of equipment utilized can be broadened. Kelly said it would require legislative change. He also offered to bring back projected revenue outlays and administrative costs for the Board to consider.

6) EQUIPMENT AND JURY SPACE - Troy Hawk, Clerk of the District Court

Equipment

Troy Hawk, Clerk of the District Court, said he would like to replace three Lektrievers (automated vertical filing carousels) that are used to store active District Court files. **NOTE:** The Lektrievers were used when they were purchased in 2003. He said the vendor has indicated it can no longer find parts for the equipment and said he would like to move to a manually operated filing system, similar to the one utilized by the County Attorney's Office. Hawk said the new filing system will provide more storage and free up space for other potential uses. He said the cost is estimated at \$65,000, which includes reinforcing the floor, and said there is \$35,000 in the department's budget from salary savings that could be committed to the project. Hawk noted the price he was quoted several years ago to replace one Lektriever was \$20,000.

Hudkins asked whether there is value to the Lektrievers. Hawk said the vendor indicated they would only have a scrap value because they are obsolete. He added the vendor is willing to remove them for \$2,000. Gwen Thorpe, Deputy Chief Administrative Officer, noted there is also a Lektriever at the Community Mental Health Center (CMHC).

Jury Space

Hawk said the District Court is running out of jury space on the third floor of the Justice and Law Enforcement Center, explaining the space also serves as a public lounge and the waiting/workspace for the legal self-help desk. He said jurors have had to sit on the floor in the hallways when there are three juries called in at the same time because there is not enough space. Hawk said a short-term solution would be to remove a wall. He said long-term plans include building skywalks that would connect to the 605 Building and felt that could provide more space. Don Killeen, County Property Manager, said that is predicated on further expansion of the courts. Hawk said the northeast corner of the fourth floor could possibly be turned into jury space once the County Attorney's Office moves to the 605 Building. That likely would not occur for several years.

7) INFORMATION CENTER/SOUND SYSTEMS/LAW CLERKS - Jennifer Kulwicki, District Court Administrator

Information Center

Jennifer Kulwicki, District Court Administrator, said the District Court recognizes the need to provide a better information center for pro se (self-represented) litigants, whose numbers continue to increase. Hawk said a kiosk that assists pro se litigants with certain types of filings may be a solution.

Schorr asked how Douglas County addresses the issue. Hawk said he believes it has a more “robust” help desk.

Hawk suggested the State may be willing to assist with costs if the County was willing to serve as a pilot. He said the Nebraska Supreme Court has cut its legal self-help function, which includes the attorneys that man the District Court’s legal self-help desk. Kulwicki said Legal Aid of Nebraska has expanded some of their resources but she said it still does not meet the need.

Sound Systems

Kulwicki presented a quote from Midwest Sound & Lighting, Inc. for a courtroom sound reinforcement system and a wireless lapel microphone system (Exhibit F). She said not all of the judges require a wireless lapel microphone which would help reduce costs. Kulwicki said the courtroom sound systems in the Justice and Law Enforcement Center, with the exception of one courtroom, are well beyond their expected lifespan and the County, District and Juvenile Courts have been spending quite a bit of money on service calls and repairs to keep the sound systems functioning. She said 19 courtrooms are in need of an upgrade and a replacement of the sound systems. Kulwicki said the Courts are willing to do the project in stages and suggested starting with six or seven of the courtrooms. She added Killeen has indicated the Public Building Commission (PBC) may have some funds available for replacement of some of the equipment.

Law Clerks

Information gathered by the Human Resources Department on District Court Law Clerk salaries was disseminated (Exhibit G). Kulwicki noted the Douglas County District Court is shown as one of the comparables and said it has non-career positions with two-year terms. She said Douglas County’s clerks start at the minimum salary and move to the higher salary the second year if they pass their review. The Nebraska Court of Appeals and Nebraska Supreme Court each have two clerks per judge. One is a career position and the other is a non-career position. Kulwicki said the Lancaster County District Court has two clerks for eight judges and they handle a variety of projects.

Kulwicki also pointed out the Lancaster County District Court's law clerks are required to have Juris Doctor (J.D.) degrees and be members of the Nebraska State Bar Association, which is not reflected in Exhibit G.

Wiltgen asked how many law clerks Douglas County has. Kulwicki said they have five law clerks for 16 judges, as well as a position that oversees them and also takes on projects.

Wiltgen then asked whether the Lancaster County law clerks are paid the minimum shown in Exhibit G their first year (\$36,865). Kulwicki said she is not sure where that figure came from, it may reflect the salaries for the County Attorney's law clerks. She said the salaries for the District Court's law clerks are set by resolution and there isn't a minimum and maximum salary. Kulwicki said the District Court law clerks currently receive a salary of \$44,343 which is not reflected in Exhibit G. She added the District Court feels their law clerks have helped stave off the need for another judge and do not feel they are adequately compensated.

Schorr noted the District Court is already requesting an additional \$14,000 for salary increases as part of its mid-year budget request. Kulwicki explained that is intended to cover staffing changes and a potential staff retirement.

8) ADDITIONAL STAFF - Terry Wagner, County Sheriff; Jeff Bliemeister, Chief Deputy Sheriff

Terry Wagner, County Sheriff, discussed his request to hire three additional full-time employees (FTE's) (Security Technician, Building Security Guard, and Deputy Sheriff-School Resource Officer), noting the first two are revenue neutral positions and would be paid for by Public Building Commission (PBC).

Schorr asked Wagner to prioritize the three positions. Wagner felt the School Resource Officer position would be the highest priority. Jeff Bliemeister, Chief Deputy Sheriff, said he would prioritize the Security Technician and School Resource Officer positions.

In response to a question from Wiltgen, Bliemeister said the County will receive a total of \$90,000 from the four schools that will be served by the three School Resource Officer positions (Norris, Malcolm, Raymond Central and Waverly). **NOTE:** The four schools had shared the services of two full-time School Resource Officers. The addition of a third School Resource Officer position will bring a full-time presence to the Norris and Waverly School campuses and the third will share duties between the Malcolm and Raymond Central Schools. The three School Resource Officer will work patrol shifts during the summer when the schools are not in session.

Schorr and Hudkins stated they would like to go on record in support of the School Resource Officer position.

Wagner stressed the officer would need to start in late March to allow him/her to attend the next Basic Training Session at the Nebraska Law Enforcement Training Center. The next training session does not take place until September.

9) BUILDINGS - Don Killeen, County Property Manager

Don Killeen, County Property Manager, noted the County is currently looking at locating an additional Adult Probation Reporting Center in the Municipal Services Center (901 West Bond Street). He said the financial impact would be slightly less than \$70,000 a year in rent and utilities. Approximately \$100,000 in improvements will also be needed.

Schorr asked whether the \$100,000 will also cover furniture and equipment. Killeen said it does not and said it is his understanding that portion will be funded by the State.

Meyer noted the County levies \$204,000 on an annual basis for Building Fund activity which he said is a very small amount. He also reported there was approximately \$796,000 in the Building Fund at the end of December, 2015.

Killeen discussed plans to move the Mental Health Crisis Center from the Community Mental Health Center (CMHC) Building (2201 South 17th Street) to the Benesch Building (825 J Street). He estimated the cost at \$4,500,000 (\$3,860,000 in renovations and \$640,000 to pay the underlying loan for the purchase of the building). Killeen noted there has been an assumption the County could sell the CMHC Building for \$3,000,000 and said that leaves \$1,500,000 that will need to be part of the next bond issue. It is also projected it will cost \$95,000 a year to service the bond. He said the Crisis Center's rent will be increased by \$40,000 and said the net difference from borrowing will be approximately \$135,000. He said moving new tenants into the remaining space will deplete that figure.

Scott Etherton, Crisis Center Director, estimated it will cost \$75,000 to furnish the office space and client areas. Meyer said those funds will come out of the Building Fund.

Killeen also discussed the 605 Building (the former jail facility at 605 South 10th Street). He said the building has approximately 145,000 gross square feet and 111,000 net rentable square feet. Killeen said prisoner transport occupies approximately 13,000 square feet of the net rentable space and said Corrections is paying rent on that piece and its portion of the debt service. He said renovations to the building are projected to be completed in February, 2017 and said 42,000 square feet will not be immediately occupied (some moves will not be triggered until the courts are expanded).

Schorr asked whether the unoccupied space could be used as jury space. Killeen said yes, it could be used for temporary uses. He said he had a conversation earlier this week with State Administrative Services about possible interim use while the State Capital is remodeled. Killeen said the 42,000 square feet of unoccupied space will equate to approximately \$7.00 a square foot annually for debt service, based on

projections of bond costs. He recommended the debt service cost be split by the County and Public Building Commission (PBC), i.e., the PBC will use its tax levy to pick up half the cost of the vacant space and the County will pay the remainder because the space is being held primarily for County uses. He said that will leave a County expense of approximately \$147,000 a year to service that piece. Meyer noted an estimate of \$1,000,000 for furniture, fixtures and equipment (FF&E) for that building. Killeen added those costs could be offset by the sale of Trabert Hall (2202 South 11th Street) and said there is an old appraisal that valued the building at \$1,000,000.

Meyer noted bonded debt is currently outside the 15 cent levy authorized for certain political subdivisions but said that could change if proposed legislation is approved.

Schorr inquired about plans for the 233 Building (former Lincoln Police Department Building at 233 South 10th Street) which is owned by the City and leased to the PBC. Steve Henderson, Chief Information Officer, Information Services (IS), whose department is located in that building, said he is under the assumption his department will be relocated but the new location has not been determined.

Schorr asked Killeen to submit the information he just provided in a written format. **NOTE:** A copy was not provided to the County Clerk's Office.

Judy Halstead, Lincoln-Lancaster County Health Department Director, said her department may have some systems furniture available that could be reused.

Killeen also provided the Board with a document titled Public Building Commission (PBC) Projects Impacting the County Board Budget following the meeting (Exhibit H).

10) ROAD AND BRIDGE ISSUES - Pam Dingman, County Engineer

Pam Dingman, County Engineer, presented projected estimates of Federal Emergency Management Agency (FEMA)/Nebraska Emergency Management Agency (NEMA)/Federal Highway Administration (FHWA) reimbursements for bridge scour repair projects and projected estimates of FEMA reimbursements for roadway repair projects related to flood damage (Exhibit I). She said the County only has one bridge through the bidding and permitting process and said she does not believe the department will be able to get the remaining bridges shown in Exhibit I permitted and built before the end of the budget year. Dingman noted costs for all the bridges shown in Exhibit I are projected at \$1,793,432.31 and said she believes they will only get to \$1,300,000. She said she budgeted \$575,000 for bridge maintenance last year and said she will use those funds to pay for the bridge damage this year. Dingman also proposed taking \$250,000 out of funds previously budgeted for fuel and \$720,000 budgeted for asphalt overlay and using those funds for bridge repairs. She noted the department received an additional \$3,000,000 in the maintenance line item last year and said they will need that amount again this year.

Dingman referenced the bottom chart in Exhibit I and said the County was able to get into a debris removal program through FEMA that will reimburse the County for employees' time. **NOTE:** The County is still in negotiations with FEMA on reimbursement for debris removal. She said each storm deposits more debris so there are long-term ramifications. Dingman said FEMA has also agreed to place the County on the list to be reimbursed for roadway damage, noting that damage totals \$74,000 in the north half of the County; \$263,000 in southwest quadrant of the County, which was hardest hit; and \$153,000 in the southeast district. She noted the County is still waiting on FEMA reimbursement for the 2010 winter storm.

Schorr asked Dingman which asphalt programs will be delayed. Dingman said it will be the Branched Oak Road paving, adding she is still trying to get assistance from the State with that project.

Schorr also asked whether any of the bridges on the list are closed at this time. Dingman said there are two, Bridge N-19 on West Pioneers Boulevard and Bridge G-2 on Waverly Road.

Avery asked Dingman to prioritize the list. Dingman said she considers 23 of the County's 300 bridges critical. She said some of the most critical on the list are Bridges D-88 on Agnew Road and H-207 which is over Salt Creek. Dingman said Bridge K-144 which is located near the Lancaster Event Center is also deemed important because it provides access to that facility.

Amundson asked whether any of the bridges can be replaced with a box culvert. Dingman said they give that consideration because they are easier to maintain and last longer. It was noted a box culvert cannot necessarily be used within the 100-year floodplain.

Hudkins inquired about long-range plans for housing and replacing equipment. Dingman said the department is running equipment a lot longer than it should. Many of the buildings are too small to house what is now standard equipment. Dingman noted the department has a building sinking fund but said those funds need to be used to construct wash bays in the four districts in order to be environmentally compliant. She said the equipment is currently being hauled to the main shop to be washed.

11) LUNCH

The meeting was recessed at 12:07 p.m. for lunch and resumed at 12:35 p.m.

RETURNING TO ITEM 1B

Meyer gave an overview of the following documents (see Exhibit A):

- Lancaster County Levy Projections (Page 2-30)

- Budget Issues (Page 2-31)
- Lid on Restricted Funds and Exceptions (Page 2-32)

12) FUTURE FUNDING ISSUES, PROJECTIONS, AND LID ISSUES

Meyer discussed LB 958 (Change provisions relating to budgets, the valuation of agricultural land, and levy limitations) and how it would impact the County.

13) FISCAL YEAR (FY) 2016-2017 BUDGET PROCESS

A. Instruction Letter

This item was not covered in the meeting.

B. Hearing Schedule

Meyer noted the City is in the process of preparing a two-year budget and recommended the Board have a discussion with joint departments. Halstead said she would be willing to share the City's budget instructions and time line.

Meyer noted Avery and Wiltgen have indicated interest in zero-base budgeting. Dingman and Thurber indicated they have experience with zero-base budgeting. There was general consensus to: 1) Schedule the department budget hearings the week of May 18th; 2) Designate the County Engineer as a pilot for zero-base budgeting and to instruct the other departments to keep zero-base budgeting in mind as they prepare their budgets.

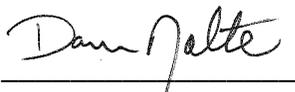
Meyer asked if there is specific information the Board would like departments to provide. Information on non-discretionary functions was suggested. Schorr felt a pie chart would be beneficial.

14) BUDGET WRAP-UP

There was consensus to schedule additional budget discussion on the February 4, 2016 County Board Staff Meeting.

15) ADJOURNMENT

MOTION: Avery moved and Wiltgen seconded to adjourn the meeting at 1:54 p.m. Wiltgen, Schorr, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk



Budget Calendar for Fiscal Year 2017

March 1, 2016	Distribute Budget Forms
April 1	Agency Budgets to Budget & Fiscal Department
April 2-30	Administrative Review of Agency Requests
Thursday, May 12	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Wednesday, May 18	Agency Budget Hearings (8:00 a.m. - 5:00 p.m.; Room 113)
Thursday, May 19	Agency Budget Hearings (1:00 p.m. - 5:00 p.m.; Room 113)
Thursday, May 26	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 2	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 9	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 16	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 23	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 30	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July 7	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July 14	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July 21	Final Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Friday, July 29	File Proposed Budget with County Clerk
Friday, July 29	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August 11	Review Ag Society/Rural Fire Budgets (TBA; Room 113)
Tuesday, August 30	Public Hearing on County Budget (9:00 a.m.; Chambers)
Tuesday, August 30	Adopt County Budget (9:00 a.m.; Chambers)
Thursday, January 26	Mid Year Budget Retreat

PUBLIC NOTICE

TO: All County Departments
FROM: Roma Amundson, Chair
DATE: March 2, 2015
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings on Wednesday, May 13, 2015 and Thursday, May 14, 2015 at the County-City Building. Hearings will be held in the Bill Luxford Studio (Room 113). The complete schedule is listed below. If your department is not scheduled for a hearing and you wish to have one or if you need to switch dates/times, please contact Dennis Meyer at dmmeyer@lanaster.ne.gov or 441-6869.

WEDNESDAY, MAY 13, 2015

8:00 am - County Clerk (602)
8:20 am - County Treasurer (603)
8:40 am - County Assessor (605, 606)
9:00 am - County Engineer (703)
9:20 am - Records Management (648)
9:40 am - Break
9:50 am - Property Management (66)
10:10 am - Emergency Management (693)
10:30 am - Election Commissioner (607, 627)
10:50 am - Weed Control (64)
11:10 am - County Extension (645)
11:30 am - County Sheriff (651)
12:00 pm - Lunch
1:00 pm - Human Services (837)
1:20 pm - Vets Affairs/General Asst (801, 803)
1:40 pm - Community Corrections (676)
2:00 pm - Crisis Center (63)
2:20 pm - Break
2:30 pm - Youth Services Center (678)
2:50 pm - Adult Probation (674)
3:10 pm - Risk Management (12, 13)
3:30 pm - Visitors Promotion (18,19)
3:50 pm - Miscellaneous Budgets (601, 611, 613)
4:10 pm - Miscellaneous Budgets (612, 618, 628)

THURSDAY, MAY 14, 2015

1:00 pm - County Court (622)
1:20 pm - District Court (624)
1:40 pm - Clerk of the District Court (621, 751)
2:00 pm - Juvenile Court (623)
2:20 pm - Juvenile Probation (673)
2:40 pm - Break
2:50 pm - Public Defender (625)
3:10 pm - County Attorney (652)
3:30 pm - Corrections (671)
4:00 pm - Miscellaneous Budgets (805, 028, 041)

**ALL COUNTY DEPARTMENT BUDGET HEARINGS
ARE OPEN TO THE PUBLIC.**

MEMORANDUM

TO: All County Departments
FROM: Roma Amundson, Chair
DATE: March 2, 2015
RE: 2015-16 Budget Requests

The County Board recently reviewed the status of the 2014-15 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. Payroll costs, which include benefits, increase on an annual basis between \$2.5 million and \$3.0 million.
2. The County Board used 1.3 cents of the Railroad Transportation Safety District's tax rate last year to fund county operations. This was a \$2.7 million number and will need to be a discussion item during the upcoming budget.
3. The Manor Fund has been closed out so another revenue source will need to be used to fund the self insurance funds.
4. The General Fund balance is a concern because revenues, including inheritance tax, have been on the decline over the last few years.

The County Board anticipates budget requests for FY2015-16 will be far greater than our ability to pay. Last budget year the County started with an estimated shortfall of \$6.9 million. Departments need to understand that because property taxes are such a high percentage of our overall revenue base, tough decisions have to be made on an annual basis to balance the budget. The Board is asking each department to submit a budget based on priorities. Please review your operations, programs and personnel to set your priorities. Be prepared to discuss your budget request, including out of state travel and possible capital outlay items that could be deferred for one year, at your budget hearing.

Please review all revenue accounts in depth and indicate any potential revenue shortages or changes. After the budget requests have been reviewed and the Board has a better handle on fund balances, anticipated revenues, and budgeted expenditures, adjustments will be made to present a proposed balanced budget.

The Board does not anticipate dollars will be available for expansion of services or personnel. However, if a necessity exists, expansion budgets must be separately stated on the Request for Increase in Personnel or Services form provided with justification for the need, and will be discussed with the Board prior to approval.

Please follow all of the instructions and properly complete all forms by April 3, 2015.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the Federal Grants form listing the federal grants your department has been awarded for FY2015-16. Include the awarded amount, the federal agency awarding the grant along with the program title, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Computers

As in the past, the Board will budget for computers funded with property tax dollars in the Information Services budget. Please identify your FY2015-16 need and obtain a cost estimate from Information Services. Your request for FY2015-16 along with the estimate must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff to notify the Purchasing Department for FY2014-15 purchases over \$20,000 will be May 1 and the cutoff for purchases less than \$20,000 will be June 15. The last date for sending payment vouchers to the Clerk will be June 30. Payroll will be accrued through June 30.

Salaries

Salary cost-of-living increases will be budgeted by the County Board in the General Fund Contingency budget, unless the increase has been approved in contract for the upcoming budget. To insure consistency and comparability, the Board is requesting a salary recommendation schedule for all unclassified employees' salaries that are set by the Board with the exception of chief deputies for elected officials.

Managing your FY2014-15 budget from now to June 30 will be helpful. Unexpended amounts will increase year-end balances, thus, reducing next year's tax requirements.

The County Board realizes the budgeting process requires substantial effort on your part. However, adequate documentation and timely submission of your agency's budget request is essential to us in determining the spending levels of the County in line with the revenues available.

**LANCASTER COUNTY
MID-YEAR STATUS - LETTERS FROM AGENCIES
FY16 BUDGET**

- 1-1 FY16 PROJECTED ADDITIONAL APPROPRIATIONS
- 1-2 FUTURE FUNDING REQUESTS
RESPONSE FROM AGENCIES

**LANCASTER COUNTY
FY2016 PROJECTED ADDITIONAL APPROPRIATIONS
MID-YEAR FY2016 BUDGET REVIEW**

<u>AGENCY</u>	<u>SALARY</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	3,800	-	3,800
602 CLERK	-	-	-
603 TREASURER	-	-	-
605 ASSESSOR /ROD	-	-	-
607 ELECTION COMM	15,000	-	15,000
610 INFORMATION SERVICES	-	-	-
611 BUDGET & FISCAL	5,000	-	5,000
613 ADMIN SERVICES	4,000	-	4,000
621 CLK OF DIST CT	-	-	-
622 COUNTY COURT	-	-	40,000
623 JUVENILE COURT	-	-	25,000
624 DISTRICT COURT	16,500	-	16,500
625 PUBLIC DEFENDER	-	-	-
627 JURY COMMISSIONER	3,500	-	3,500
645 COOPERATIVE EXTENSION	-	-	-
648 RECORDS INFO & MGMT	-	-	-
651 SHERIFF	-	-	-
652 ATTORNEY	-	-	-
671 CORRECTIONS	-	-	-
673 JUVENILE PROBATION	-	-	-
674 ADULT PROBATION	-	-	-
676 COMMUNITY CORRECTIONS	-	-	-
678 YOUTH SERVICES	-	-	-
703 COUNTY ENGINEER	-	-	-
751 MENTAL HEALTH BOARD	-	16,000	16,000
801 GENERAL ASSISTANCE	-	230,800	230,800
803 VETERANS SERVICE	-	-	-
837 HUMAN SERVICES	10,000	-	10,000
21 BRIDGE FUND	-	-	-
63 MENTAL HEALTH/CRISIS CTR	-	-	-
64 WEED CONTROL	-	-	-
66 CO PROP MANAGEMENT	-	-	-
TOTAL ADDITIONAL	<u>57,800</u>	<u>246,800</u>	<u>369,600</u>
LESS OTHER FUNDS	-	-	-
GENERAL FUND	57,800	246,800	369,600

FY16 GEN GOV CONTINGENCY BUDGET IS \$2,000,000

AMENDMENTS -	General Fund <u>Salary</u>	General Fund <u>Other</u>	Other Funds	<u>Manor</u>	<u>TOTAL</u>
ACTUAL FY15	185,000	392,851	200,000	-	777,851
ACTUAL FY14	100,435	536,814	-	-	637,249
ACTUAL FY13	870,604	303,950	-	-	1,174,554
ACTUAL FY12	181,432	598,454	4,500	-	784,386
ACTUAL FY11	121,702	575,008	32,500	-	729,210
ACTUAL FY10	527,244	186,343	89,481	-	803,068
ACTUAL FY09	483,631	269,500	77,500	-	830,631

Lancaster County
Funding Issues

Clerk of the District Court	Vertical Carousels File Scanner Microfilm Viewer/Printer Jury Space	\$63,000 \$5,000 \$12,000
District Court	Information Center Computers and software Sound Systems - approximately \$9,472 per courtroom	
Records Management	Scanning Workstation	
County Sheriff	Security Technician (July 1, 2016) Building Security Guard (July 1, 2016) School Resource Officer (March 2016)	\$80,211 \$65,336 \$89,743
Juvenile Probation	Additional 2 to 3 staff	
Adult Probation	New Reporting Center - Experian Additional 5 staff in FY17 Additional 2 to 3 staff in FY18	\$75,000
Youth Services Center	Security Cameras Part-time Security Manager (Sept 2016)	\$2,600

County Board - FY16

Regular Salaries -	13 pay periods @ \$1,634.00 * 5 Commissioners	<u>106,210.00</u>
		106,210.00
FICA -		8,125.07
Retirement -		8,284.38
Total Increases due to Salary Adjustments		122,619.45
Health Insurance	3,278.88*6 months (2 - 2/4 Party/ 1 Single)	19,673.28
Life Insurance	36.75 * 6 months (7.35 per Commissioner)	220.50
Dental	174.88 * 6 months (3 - 2/4 Party/1 Single)	1,049.28
LT Disability	(.0039)	414.22
PEHP	125*13 pay periods	1,625.00
Total Increases		145,601.72
Amount Budgeted -		
Salaries		210,005.00
FICA		16,065.00
Retirement		15,288.00
Health Insurance		39,270.00
Dental Insurance		2,099.00
Long Term Disability		819.00
PEHP		<u>3,250.00</u>
		286,796.00
Amount Spent @ 12-31-15		
Salaries		106,618.36
FICA		7,829.99
Retirement		7,761.68
Health Insurance		19,676.88
Dental Insurance		1,049.28
Long Term Disability		378.80
PEHP		<u>1,670.00</u>
		144,984.99
Remainder of budget		141,811.01
Increase of Salaries over Remainder of budget		<u><u>3,790.71</u></u>



Election Commissioner
601 North 46th Street
Lincoln, Nebraska 68503-3720

David J. Shively
Commissioner
Maura Kelly
Chief Deputy

Telephone: (402) 441-7311
FAX: (402) 441-6379

January 14, 2016

Roma Amundson, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Roma:

Per your request, I have reviewed the Election Commissioner (607) and the Jury Commissioner (627) budgets for FY 16. I am estimating that there will be areas in both budgets in which we will end the year over our original budget.

After reviewing the Election Commissioner (607) budget, I am anticipating that we will need an additional \$15,000 for FY16. The shortage is a result of the following:

- 1) Cost of Living Adjustments that were not previously included in our budget.
- 2) Increase in health insurance costs.

After reviewing the Jury Commissioner (627) budget, I am anticipating that we will need an additional \$3,500 for FY16. The shortage is a result of the following:

- 1) Cost of Living Adjustments that were not previously included in our budget.
- 2) Increase in health insurance costs.

I hope this assists you in your budgetary planning. Please understand that these are my best estimates at this point. The vast majority of our remaining funds in the Election (607) budget will be spent during the final three months of the fiscal year due to the Primary Election to be held on May 10th. If you need additional information, please feel free to give me a call.

Sincerely,

A handwritten signature in black ink that reads "David J. Shively". The signature is written in a cursive, flowing style.

David J. Shively
Election Commissioner

DS/s

Budget & Fiscal - FY16

Regular Salaries -

2.5%	Director	13 pay periods @ 3,946.04	51,298.52
2.5%	Accountant	13 pay periods @ 3,125.68	40,633.84
2.5%	Grant Coord	13 pay periods @ 2,410.16	<u>31,332.08</u>
			123,264.44

FICA -

9,429.73

Retirement -

9,614.63

LT Disability

480.73

Total Increases due to Salary Adjustments

142,789.53

Health Insurance	(3,716.52 * 6 - Family, 2/4 Party, Single)	22,299.12
Life Insurance	(16.17 per month)	97.02
Dental Insurance		914.28
PEHP		<u>975.00</u>
Total Increases		167,074.95

Total Spent @ 12-31-15

Salaries	123,408.27
FICA	9,088.66
Retirement	9,625.82
Health Insurance	22,128.04
Dental Insurance	914.28
Long Term Disability	424.94
PEHP	<u>990.00</u>

Total estimated amount

333,654.96

Amount Budgeted -

Salaries	242,392.00
FICA	18,543.00
Retirement	18,907.00
Health Insurance	44,149.00
Dental Insurance	1,827.00
Long Term Disability	945.00
PEHP	<u>1,950.00</u>
	328,713.00

Increase of Salaries over Remainder of budget

4,941.96

Dennis M. Meyer

From: Gwen K. Thorpe
Sent: Friday, January 08, 2016 10:35 AM
To: Dennis M. Meyer
Cc: Kerry P. Eagan
Subject: Administrative Services (613) Current Year Budget

Dennis,

I anticipate Administrative Services needing an additional \$4,000 to cover salary and health insurance increases not included in our budget.

Gwen

Gwen Thorpe
Deputy Chief Administrative Officer
Lancaster County Board of Commissioners
555 S. 10 St., Lincoln, Nebraska 68508
402-441-7496



TROY L. HAWK
CLERK of the DISTRICT COURT
LANCASTER COUNTY
575 South 10th Street
Lincoln, Nebraska 68508-2810
402-441-7328/FAX 402-441-6190

January 14, 2016

To: Mr. Dennis Meyer

From: Troy L. Hawk

RE: 2016 Mid-Year Budget Review

Dear Dennis:

My staff and I have gone over our funding requirements for the remainder of FY 2016 and submit the following:

Current Year's Budget

Clerk of the District Court (6210)

Due to personnel turnover and delays in hiring, we anticipate we will have approximately \$30,000 left over in Personnel and related benefits line items. Further, we expect to have approximately \$5,000 left in our operating budget by the end of the fiscal year. We anticipate using these funds for a project I will outline below.

Mental Health Board (7510)

We will require an additional \$16,000 in our Mental Health Board Budget. This is a result of an increase in the number of outside mental health consults by the Public Defender's Office.

Future Year Expenditures

As I have mentioned in my last several budget submissions, several pieces of equipment in the District Court Clerk's Office are aging and, while not in immediate need of replacement, will need replaced in the coming years. These include:

a. Vertical Carousels. Three rebuilt vertical carousels for file storage were purchased in January 2003. Due to the age of the units, replacement parts are no longer available. We expect to have to replace one or more of these in coming years as they continue to age and parts wear out. We estimate that to replace these units with similar units will cost \$21,000 apiece (totaling \$63,000).

b. File Scanner. Per Supreme Court rules, we scan all court files into JUSTICE.

CHUCK SALEM – CHIEF DEPUTY

621-1

Our current scanner was purchased in October 2004, and it is currently functioning well with normal maintenance. However, due to the age of the scanner and its high usage rate, it may need to be replaced in the near future. The cost of a new scanner and associated software is approximately \$5,000.

c. Microfilm Viewer/Printer. Our current microfilm viewer/printer was purchased in January 1998. It is currently functioning with minimum repairs. However, due to its age and high usage rate it may need to be replaced in the near future. The cost of a new microfilm viewer is approximately \$12,000. The new microfilm viewer would be digital and linked to our Konica copiers for printing.

As I mentioned above, I anticipate using our available funds in this year's budget on a project which will replace our aging vertical file carousels. By purchasing and installing a different type of file system, we would not only be able to replace the current volume of our three vertical carousels, but increase that capacity, thereby consolidating files spread across several locations in my office into a single location. The estimated cost of this project is \$55,000, but that amount would be offset by the \$35,000 I expect to have left in my budget. I will request \$20,000 from the County to complete this project.

Finally, for future budget considerations, I would also like to discuss Jury space. The Courts call in juries the first two weeks of every month. The space we have for juries to assemble is woefully inadequate. At the beginning of our jury terms, when the Courts call in several juries for trials, we may have more than 100 jurors reporting in at one time; we have space for less than 70. Frequently, we have prospective jurors standing (and sometimes sitting) in the hallways and by the elevators. This is not only embarrassing for the Courts and the County, but not fair to the citizens we call upon to fulfill a civic duty. The Courts and Jury Commissioner do what they can do avoid calling in this many juries at a time, but the administration of justice takes priority and sometimes there is no choice. Additional (and court-accessible) space needs to be found in the near future; a study should be commissioned to look into this problem.

If I can be of further assistance, please contact me at 441-5540 or Simon Rezac at 441-7468 for additional information.

Sincerely,



Troy L. Hawk
Clerk of the District Court

Lancaster County Court THIRD JUDICIAL DISTRICT

January 11, 2016

Mr. Dennis Meyer, Director
Lancaster County Budget & Fiscal Department
555 South 10th St., Room 110
Lincoln, NE 68508

JUDGES

Matthew L. Acton
James L. Foster
Thomas W. Fox
Holly J. Parsley
Timothy C. Phillips
Laurie J. Yardley

Dear Dennis:

RE: Mid-Year Budget Review for County Court

Agency 622 - County Court

At this time I anticipate the following adjustments to budget:

Thomas E. Zimmerman	#64120	Legal Services	\$34000.00
	#64855	Postage	\$ 1000.00
	#65735	Guardian Ad Litem	\$ 5000.00

JUDICIAL ADMINISTRATOR

Becky Bruckner

Aside from legal fees & guardian ad litem, we don't have any real areas of concern. Both of these could easily change for the better before the end of the budget year.

Please contact me with any questions.

Sincerely,

Becky G. Bruckner
Judicial Administrator



575 South
10th Street
Lincoln
Nebraska
68508
402 / 441-7291

Theresa Emmert
Court Administrator
402 / 441-5646
fax: 402 / 441-5614

Separate Juvenile Court of Lancaster County



JUSTICE and LAW
ENFORCEMENT CENTER
575 SOUTH 10th STREET
LINCOLN, NEBRASKA 68508

January 13, 2016

RECEIVED

JAN 13 2016

LANCASTER COUNTY
BOARD

Mr. Dennis Meyer
County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

RE: Mid-Year Budget Review

Mr. Meyer:

In response to Commissioner Amundson's request for a mid-year budget report, we have reviewed documentation reflecting Juvenile Court expenditures for Fiscal Year 2015-2016 through December 31, 2015. Overall, we are on target with our budget at this time.

Due to the unplanned retirement of a bailiff and an increased number of appeals resulting in higher than normal court costs, we anticipate needing additional funds. Based upon the last 6 months of expenses, we estimate that an additional **\$25,000** may be necessary to cover those expenses through the remainder of the fiscal year.

If you have any questions or require additional information, please do not hesitate to contact us.

Sincerely,

Theresa Emmert
Juvenile Court Administrator

Roger J. Heideman
Presiding Juvenile Court Judge



Jennifer Borgerding Kulwicki
District Court Administrator
Lancaster County District Court
Third Judicial District
The Justice and Law Enforcement Center
575 South 10th Street
Lincoln, NE 68508



TO: Dennis Meyer, Lancaster County Budget & Fiscal Officer
FROM: Jennifer Borgerding Kulwicki, District Court Administrator
DATE: January 14, 2016
SUBJECT: 2015-2016 Mid-year Budget Review

In response to the request from the Lancaster County Board of Commissioners for a mid-year budget report, I have reviewed the documentation reflecting the District Court's expenditures for the Fiscal Year 2015-2016 through December 31, 2015. Although most of our expenses are on target with the adopted budget, our projections indicate we will be **over our annual budget with a shortfall of approximately \$16,500.**

Current Year's Budget

Employee Salary Increases

The County Board recently approved a 2.5% salary increase for most unclassified employees including our bailiffs, law clerks, and the District Court Child Support Referee. In addition, the pay grade range was changed for the District Court Administrator, which will result in a 3.6% salary increase for that position as well. The possibility exists one or more of our bailiffs will elect to retire during the course of the coming year, which would likely result in a payout related to sick time accruals (as was the case last fall). Also, there have been some changes with regard to the insurance coverage elections of certain employees, which have resulted in increased costs as well.

The corresponding salary, insurance, FICA, PEHP, and retirement contributions costs will require an additional \$14,000 increase to our budget and \$2,500 for the District Court Child Support Referee's budget at 6242.

Legal Services (Attorneys' Fees)

Legal Services payments continue to rise and are extremely difficult to predict accurately. At *current* payment rates, we will likely spend around the \$600,000 currently budgeted by the end of the fiscal year. As in the past, I would like to point out that costs associated with attorney fees are one of many that the Court has virtually no control over; it is a constitutional right for an indigent defendant to have a Court-appointed attorney. The best the Court is able to do is project what we will spend each year and have the judges carefully review the bills submitted. Related to this, please review a Nebraska Court of Appeals decision related to the payment of attorney's fees, *State v. Brooks*, 2015 Neb. App. Lexis 201 (Neb. Ct. App. Dec. 22, 2015). Additionally, there are variables outside our control that influence the final cost, including: the number of indigent defendants in a given year, how many cases settle early (thereby incurring lower amounts in attorneys' fees), how many cases actually go to trial (which incurs additional attorney preparation time and expense), the types of cases filed (homicide cases understandably require a great deal more in the way of preparation and court time than other types of cases), and how many court appointments the Public Defender is able to take (their inability to take a case requires the Court to appoint a private attorney).

Given all of the above, we are not requesting any additional funds be added to our budget at this time; however, this may need to be revisited should costs ultimately be higher than anticipated.

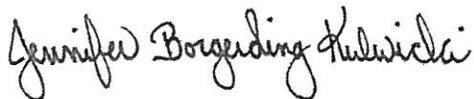
Future Year Expenditures

While we have replaced many outdated computers, there are still quite a few in need of updating as the District Court currently has 63 workstations assigned to it. In addition, there is a need to stay current with software. Consequently, we will continue to request additional Microcomputer funds as a means of keeping our court equipment working at the level needed.

Nationwide, the trend is for more people to represent themselves in court. As such, our court system needs to be more accessible to self-represented litigants. We are still trying to think creatively of ways to better improve how information is shared. As an example, the District Courts may install a kiosk or information center outside the elevators. County Court has a screen where court schedules are displayed, and something similar might be useful for District Court as well. Essentially, we recognize some changes may be needed to make the process friendlier to those representing themselves, while still maintaining necessary legal and security protocols.

Finally, given the age of sound systems in our courtrooms (the majority of systems are around sixteen years old, which is almost a decade past the usual lifespan of that type of equipment), some upgrades will be required in moving to systems compatible with a digital videoconferencing system. Total costs associated with this project remain unknown at this time, but we are working with the Public Building Commission and have received an estimate that upgrading the sound systems will cost approximately \$9,472 per courtroom.

Sincerely,



Jennifer Borgerding Kulwicki, 23944
District Court Administrator

Dennis M. Meyer

From: Jennifer DeBuhr [jdebuhr2@unl.edu]
Sent: Wednesday, January 13, 2016 11:43 AM
To: Dennis M. Meyer
Cc: Karen Wobig
Subject: Re: Mid Year Budget Review

Dennis,

Karen & I feel our budget is in good standing for this fiscal year. We do not anticipate needing any additional funding at this time. We also feel our revenue is on target with the adopted budget.

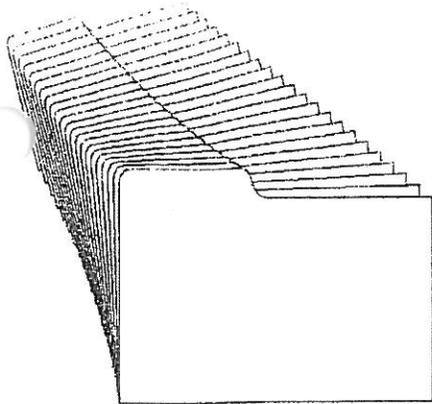
Concerning future year expenditures, we anticipate that we will probably have a couple retirements within the next two years which could mean large payouts of benefits as they leave, but we do not anticipate a change to the total number of county staff we employ.

If you have any questions, please let me know.

6
7
5
1
Thanks,

Jenny DeBuhr

*Administrative Aide/Office Manager
Nebraska Extension in Lancaster County
444 Cherrycreek Rd, Suite A
Lincoln, NE 68528
Email: jdebuhr2@unl.edu
Phone: 402-441-7180
Fax: 402-441-7148
Visit us online at: www.lancaster.unl.edu*



Lancaster County
**RECORDS & INFORMATION
MANAGEMENT DEPARTMENT**

440 South 8th Street, Suite 110, Lincoln, NE 68508-2207

(402) 441-6065 Fax: (402) 441-6066



MEMORANDUM

Date: January 11, 2016

From: Brian Pillard, Records & Information Management *BP*

To: Dennis Meyer, Budget & Fiscal Officer
County Board of Commissioners

Subject: Mid-Year Budget Review

Here is the information you requested for your mid-year budget review.

I anticipate being close to the budgeted amounts for the revenue and expenditure budget. The December accounting reports show our department with an unobligated budget of 50.6%. Some line items will be under budget while other line items will be over budget, but overall I think the expenditure budget is accurate.

Concerning future-year expenditures, I do not see any need for change in staffing. From the Micro PC fund, I anticipate requesting an additional scanning workstation to replace an existing microfilm camera. I also plan to ask to upgrade our one remaining Windows XP PC Windows 7. We have aging scanning equipment that is still operating, but we do not have any equipment replacement fund. To be proactive, I plan to include the cost of replacing a scanner in my future Micro PC fund request.

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

Jeffrey J. Bliemeister
Chief Deputy

575 S. 10th Street, Lincoln, Nebraska 68508-2869
Phone (402) 441-6500 Fax (402) 441-8320



January 12, 2016

Ms. Roma Amundson, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Ms. Amundson,

Enclosed is the 2015-16 midyear budget review, as requested.

The Sheriff's Office is not anticipating any additional appropriations to our approved budget of 2015-2016. Because of the multi-year labor contracts, 2015 is the first year we have been able to budget for employee raises, therefore we were in a better position to accurately estimate expenses.

We will, however, be requesting approval to hire 3 full time employees. Two would begin after the beginning of the 2016-17 budget year, one would take effect in March, 2016. Below is the justification for those employees:

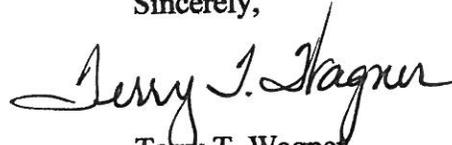
Security Technician - \$80,211 (salary and benefits); Following the retirement of Richard Diegel in 2015, the Lancaster County Sheriff's Office worked with Don Killeen and absorbed many of the responsibilities previously completed by Diegel. These duties include management of security operations in Public Building Commission facilities, management of building access hardware/software (Hirsch), security video hardware/software (Avigilon), and panic alarms. We wanted to see if Mr. Diegel's duties could be absorbed by existing commissioned staff members without compromising their current duties. The current workload, combined with the renovation, and eventual occupation, of the 605 building necessitates an employee be dedicated to these tasks. This position will be a non-commissioned employee of the Lancaster County Sheriff's Office with 100% of the cost reimbursed by the Public Building Commission.

Building Security Guard - \$65,336 (salary and benefits); In December of 2015 concerns were raised by personnel working in the County-City Building over their safety and security. A working group was comprised and tasked with the analysis of the concerns. Initially, the group thought two additional security guards, dedicated to the County-City Building would be needed. After receiving the cost estimates, Don Killeen asked for a single new security guard to provide foot patrol and a uniformed presence as a deterrent to criminal activity in the County-City Building. This position, similar to the seven security guards at the single point of entry at the Hall of Justice, will be an employee of the Lancaster County Sheriff Office with 100% of the cost reimbursed by the Public Building Commission.

Deputy Sheriff - School Resource Officer - \$89,743 (salary and benefits); Previously, I distributed a letter to the Board explaining our School Resource Program and providing more details about Norris and Waverly's desire to each have a full time SRO. Historically, Norris, Waverly, Malcom, and Raymond Central have shared the services of two full-time School Resource Officers. The respective school districts have subsidized the cost of the commissioned personnel. The addition of a School Resource Officer will bring full-time presence on the campuses of Norris and Waverly with the third SRO sharing duties between Malcom and Raymond Central. 33% of the cost will be reimbursed by the school districts. Both school boards have given their de facto approval. This deputy would start in late March to allow him/her to get into the next Basic Training Session at the Nebraska Law Enforcement Training Center.

If I can answer any questions regarding the midyear budget review, please don't hesitate to call.

Sincerely,



Terry T. Wagner
Lancaster County Sheriff

Lancaster County

Department of Corrections

3801 West O Street
Lincoln, NE 68528
(402) 441-1900
Fax: 441-8946

Mike Thurber, Director

TO: Board of County Commissioners

FROM: Michael Thurber *mt.*
Corrections Director

DATE: January 14, 2016

SUBJECT: Mid-Year Budget Review for FY16
Planning for FY17

Per your request, I am providing information regarding our operational expenditure and revenue budgets for the current fiscal year. This information is based on six months of actual data through December, 2015.

GENERAL EXPENDITURE BUDGET

With 6 months of expenditure history, we estimate our FY2016 budget to be on target by the end of the fiscal year. We will be adding in rent for court staging and debt service for the 605 building to the PBC, beginning January, 2016. This was approved by the County Board on November 12, 2015.

Rent for downtown court staging for the next six months will be \$44,800 or \$7,467 a month. The debt payment to the PBC will be \$8,805 per month or \$52,827, totaling \$97,627 for the next six months of FY16.

We will continue to monitor the below categories on a monthly basis:

- With the 2.5% wage increases for FOP #32 and unrepresented staff, our salary line item (61210) could reflect a shortage by year end. However, temporary salary & overtime reserves should offset our regular salary shortages. We also experienced a retirement payout in PEHP (61660) in October 2015 that was not expected. We will be short by \$22,000 in this line item.
- Hospitalization (65145) costs have been running higher than past years, along with our medical services (65110). We are currently averaging \$20,000 a month in hospitalization compared to \$10,000 at this same time last year. This increase was attributed to two major medical treatments during the first two quarters of this year's budget. We will continue to monitor our monthly expenditures that we expect to decline sharply.
- Utility expenditures are trending appropriately. We will closely watch our LES, DEC/HVAC costs in the upcoming months. However, if overages occur, they should not impact our budget due to reserves in other areas.

GENERAL REVENUE BUDGET

At this time, we project revenues will exceed requested budgeted amounts by approximately \$67,500. We have currently received 62.8% of the FY16 revenue budget, even with the loss of revenue from the Department of Justice SCAAP program this year.

FUTURE CONSIDERATIONS

We are continuing to monitor three pieces of kitchen equipment that have not operated properly since opening the new facility. I have been in contact with our attorneys during this process, keeping them apprised on the situation. With that said, if the manufacturer does not resolve these problems, we will need to explore our options and find replacement equipment in order to meet the demand in our food production. We will keep the JPA updated on these costs that could impact our budget.

At this time, we feel our overall physical plant is operating efficiently as designed.

Attachments

2015 Revenue Projections
Population Graph

Projected Revenues
Fiscal Year 2016

mchyrrvenue

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue As of December 31, 2015	YTD % UNCOLLECTED	PROJECTIONS JAN. 2016-JUNE 2016	YEAR END PROJECTIONS 2015-2016
54140	Social Security Incentive	\$50,000	\$24,000	52.0%	\$23,000	\$47,000
54225	Dept. of Justice (SCAAP)	\$50,000	\$38,905	22.2%	\$0	\$38,905
55135	Telephone Commissions	\$300,000	\$178,790	40.4%	\$170,000	\$348,790
55150	Vending Commissions	\$5,000	\$2,027	59.5%	\$2,000	\$4,027
55155	Vending-Commissary	\$67,500	\$38,267	43.3%	\$35,000	\$73,267
5525/45	Marshal/Boarding Costs	\$7,000	\$3,248	53.6%	\$3,000	\$6,248
55870	Meal Reimbursements	\$80,000	\$51,181	36.0%	\$40,000	\$91,181
55896	Miscellaneous Reimb.	\$10,000	\$21,489	-114.9%	\$6,000	\$27,489
58210	Sale of Equipment	\$0	\$0	0.0%	\$0	\$0
		\$569,500	\$357,907		\$279,000	\$636,907

TOTALS

\$569,500 \$357,907

37.2%

\$636,907

PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2015/2016

\$636,907

Revenue Budget 2016

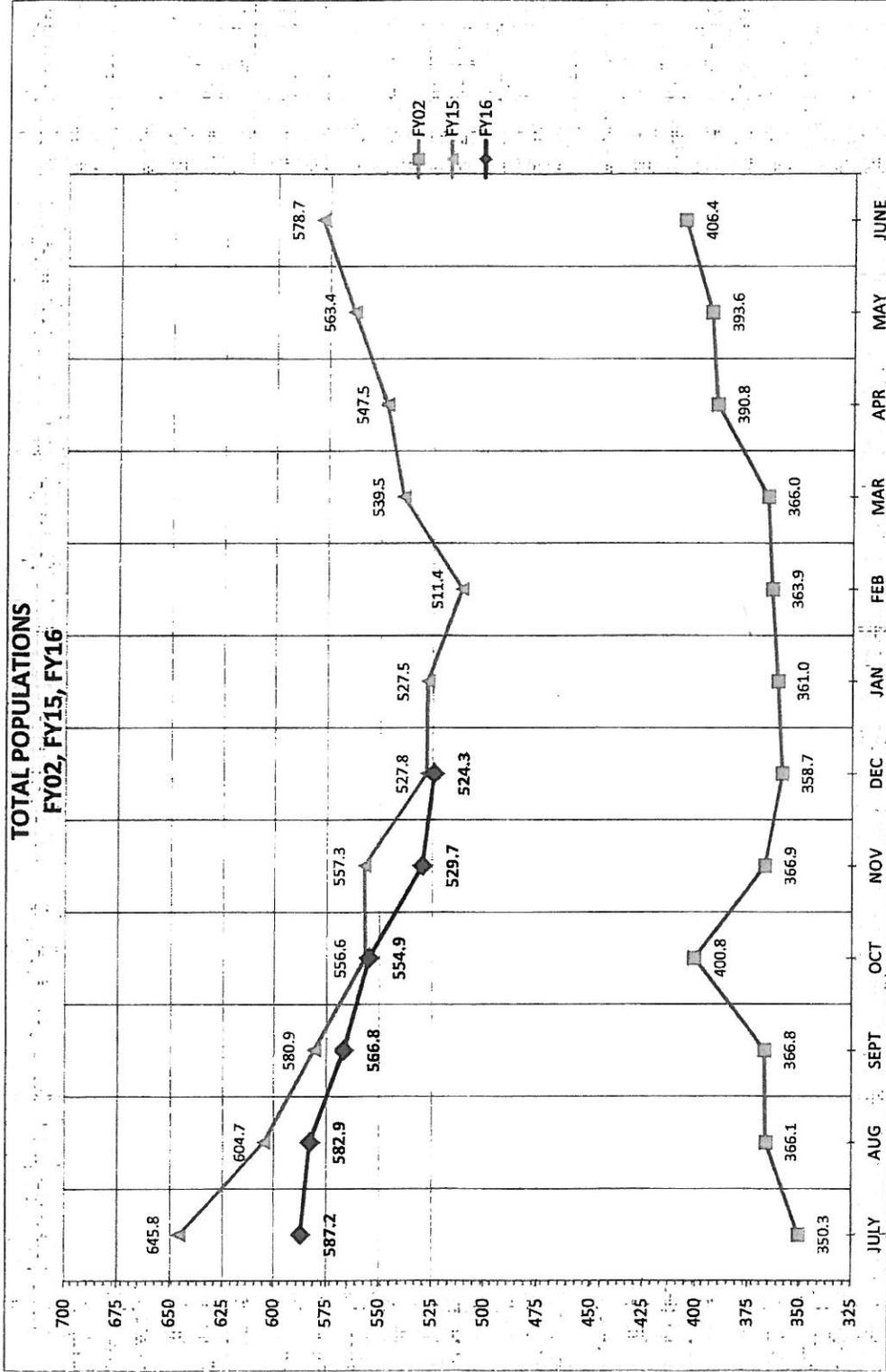
\$569,500

Estimated Revenue Overage

\$67,407

LANCASTER COUNTY DEPARTMENT OF CORRECTIONS
 AVERAGE POPULATION BY MONTH

population.xls
 1/7/2016



AVERAGES	
FY16 TO DATE	557.6
FY15 SAME PERIOD	578.9
FY15 TO YR-END	561.8

-3.7% Change in FY16 to date over same time period
-0.7% Change in FY16 to date over FY15 average to year end

67-4

January 14, 2016

Dennis Meyer
Director of Budget & Fiscal
County Commissioners Office
County-City Building
Lincoln, NE 68508

RE: Mid-Year Budget review

Dear Mr. Meyer:

1. Regarding the current fiscal year budget, I do not anticipate any need for additional funds. We have been photocopying much more than expected due to scanning multiple materials from files for the Foster Care Review Board and the Inspector General for Child Welfare. However, I believe we will easily not exceed our total budget.
2. Regarding future year expenditures in the next 2 years, I anticipate 2-3 additional staff and the need for additional laptops. We will be requesting computer equipment (laptops) in phases, starting with the 16-17 Fiscal year request. Moving to the 605 Building may require some additional equipment needs, but specific requests are not identified at this time.

Thanks very much.

Sincerely,

Lori Griggs

Dennis M. Meyer

From: Curry, Jeff [jeff.curry@nebraska.gov]
Sent: Tuesday, January 05, 2016 11:50 AM
To: Dennis M. Meyer
Subject: RE: Mid Year Budget Review

Dennis, we are also adding an additional five staff this year and potentially 2 to 3 more staff the following year. This will increase our budget for phones, paper, etc.

If you need more of a break down please call me. I just wanted let you know about the Staff increases in addition to the new reporting center.

Jeff Curry
402-441-8869

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From: Dennis M. Meyer [mailto:DMMeyer@lancaster.ne.gov]
Sent: Monday, January 04, 2016 2:30 PM
To: Curry, Jeff <jeff.curry@nebraska.gov>
Subject: Automatic reply: Mid Year Budget Review

I am out of the office until Tuesday, January 5th. I will respond to your email when I return.

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Youth Services Center

1200 Radcliff Street
Lincoln, NE 68512
Phone (402) 441-7090
Fax (402) 441-5626
www.lancaster.ne.gov/youth

To: Dennis Meyer, Budget & Fiscal Director
From: Michelle Schindler, Director
Date: January 13, 2015
Subject: Mid-Year Budget Update for Youth Services Center

Overall

The Center has based its budget (expenses and revenues) on serving an average of 50 youth per day. As of 1/1/2016, we have averaged 41 youth per day and today have 37 youth. This has aided in savings with expenses since we are running one less housing unit at this time. For revenues, while our billable youth remain the majority served, the lower population has impacted our projections slightly.

- 1,094 monthly billable care day average this fiscal year (86% billable).
- 1,074 of the 1,094 monthly care days are Juvenile Probation's responsibility.
- Accounts for 98% of housing revenue.
- 176 monthly care day average for Lancaster County (14%).

Legislative Impacts

The Center is reviewing some currently proposed legislation and it's potential impact on the facility. For example, there is one proposed bill out now that would impact the use of the staff secure portion of the facility. We will continue to update the Board as we progress through the review process and as bills are passed/not passed this session.

Expenses

For FY16, our six month expenditures reflect that we have spent 47% of our adopted budget. We anticipate staying within our adopted budget and coming in year-end under budget.

- **Personnel Vacancies:** The Center currently has some vacancies that are being held at this time to due to the lower population.
- **Cost of Living Adjustment:** The Center budgeted for what we anticipated the salary adjustments would be for staff. Those estimates came in 1% below actual increases. The difference is \$43,655.26.
- **Transportation Staffing:** The use of staff to transport residents to and from court dropped from 118 hours in October 2015 to 8.5 in December 2015. We are continuing to evaluate this impact and may adjust staffing in fiscal year 2017 and end of year savings.
- **Pending Medical Expenses for Probation Youth:** This area of concern is still being monitored by the Center. Our main focus over the next several months will be a review of pharmaceutical charges.

- **Contractual Services:** The Center is monitoring the costs associated with afterhours mental health services for this year. We are on target for the year end but in a single month the costs have risen as high as \$1650.
- **Security Equipment:** The Center had extensive damage to its security system from a lightning storm in May 2015. Insurance is reimbursing the County over the \$5000 deductible and the total paid by the Center to-date is \$5,289. There may be another \$5-10,000 needed to replace some damaged security cameras.
- **Client Transportation/Airfares:** This new line item was added after the budget was adopted. The Center has been covering the costs of flying juveniles under the County's jurisdiction back to Nebraska. The total to-date is \$3122. This increase is do to a cost shift when LB464 passed where the county pays for youth who have absconded out of state and need returned(this includes the cost for those youth under the supervision of probation). There was not a line item in LSO/Co.ATTY expenses so we have agreed to pay this in our budget pending future discussions.

Revenues

As of January 11, 2016 the Center has collected 41% of our adopted budget. We are monitoring the rate of revenues coming in and may be \$300,000 under our adopted budget. As most years this will mainly have to do with the timing of the final month of housing revenues. Our monthly housing revenues average around \$300,000.

- **Education Services:** The Center is awaiting the arrival of approximately \$322,000 for education services which is in the final review process with the State. This accounts for the less than 50% collected.
- **Juvenile Probation Housing Services:** The Center just received \$257,922 from juvenile probation on Friday and is awaiting another \$307,257 to come in. Juvenile Probation continues to pay a \$276 per diem instead of the \$304 rate charged. The average billable days have dropped 5% this fiscal year as our population has decreased. The proportion of billable youth held has not decreased.

Future Year Expenditures

Upcoming Retirements and Staffing Needs

1. Part-time Security Manager potentially starting in September 2016.

Electronics

1. \$2,600 Security cameras and mounting accessories (see PO 17212 – need most years)
 - a. This is an expense every year but quantities depend on wear and tear.

555 So 10th Street, Suite 107
Lincoln, NE 68508
402-441-6868
402-441-6805 Fax
www.lancaster.ne.gov

Date: January 14, 2016

Sara Hoyle Human Services Administrator
shoyle@lancaster.ne.gov

To: Dennis Meyer, Director
County Finance Department

From: Human Services Administration

Re: Mid-year Budget Review

As of December 31, 2015, the General Assistance Service Budget has 40% remaining. To complete the year, we will need an estimated \$230,800 to cover expenses related to providing general assistance to the indigent population as governed through statute. The increase in our budget is attributed to:

1. Increase in pharmaceutical costs.
2. Increase in client room and board costs.
3. Increase in hospital expenses.

General Assistance is 25% over the total projected revenue as of December 31. This amounts to an additional \$47,807 in revenue collected with 6 more months to collect revenue. Accounting for the increased revenue and loss stated above, it is estimated we will need \$100,000 transferred to our budget to cover expenses.

Our office will be adding one full-time Diversion Caseworker. All expenses are grant funded and will not add to the overall office budget.


Human Services Director
shoyle@lancaster.ne.gov
402-441-6868

1-14-16
Date

Dennis M. Meyer

From: Brent D. Meyer
Sent: Tuesday, January 12, 2016 2:33 PM
To: Dennis M. Meyer
Subject: Weed Control Budget

Dennis,

The Weed Control budget should be able to make it to the end of the fiscal year without needing any extra funds.

It will depend on revenues, but they look to be on track.

Brent

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Brent Meyer
Lancaster County Weed Superintendent
444 Cherrycreek Rd., Bldg B
Lincoln, NE. 68528
402-441-7817
bmeyer@lancaster.ne.gov
www.lancaster.ne.gov/weeds

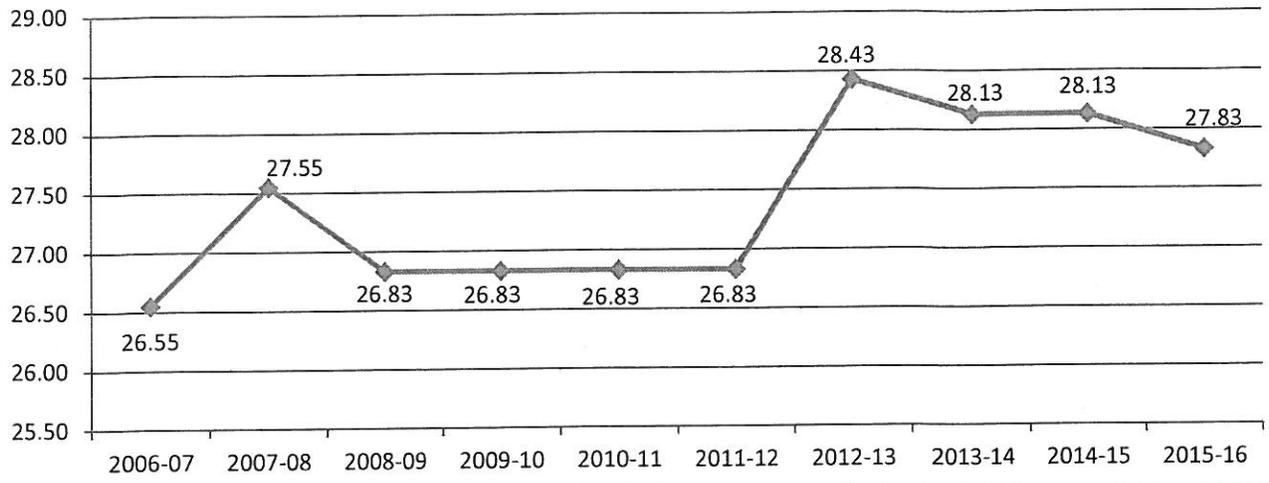


**STOP INVASIVE SPECIES
IN YOUR TRACKS.**
PlayCleanGo.org

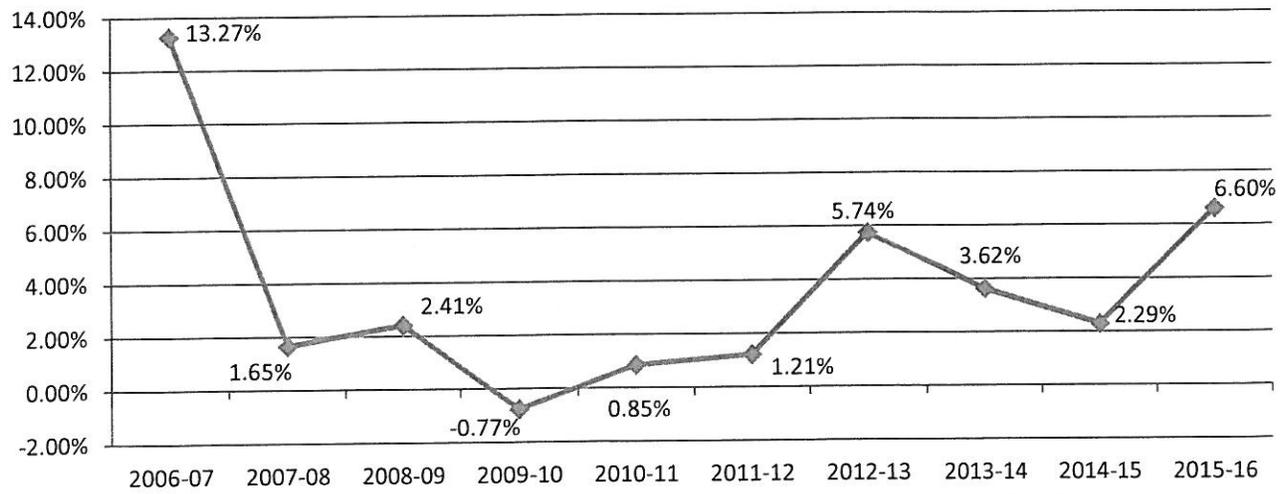
LANCASTER COUNTY FY16 MID-YEAR BUDGET REVIEW

- 2-1 TAX, VALUATION AND EXPENDITURE HISTORY
- 2-4 COMPARISON OF GENERAL FUND EXPENDITURES
- 2-5 COMPARISON OF GENERAL FUND PAYROLL COSTS
- 2-6 COMPARISON OF GENERAL FUND OTHER COSTS
- 2-7 COMPARISON OF GENERAL FUND REVENUES
- 2-9 COMPARISON OF PAYROLL COSTS - FY15 COMPARED TO FY14
- 2-11 COMPARISON OF PAYROLL COSTS - FY09 THRU FY15
- 2-13 EMPLOYEES BY AGENCY
- 2-14 YEAR END FUND BALANCES
- 2-16 CHANGE IN CONSUMER PRICE INDEX
- 2-17 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-18 NON-MANDATED COUNTY SERVICES
- 2-19 2015-16 TAX LEVY INFORMATION (CITY OF LINCOLN RESIDENT)
- 2-20 PROJECTED REVENUES FOR PROPERTY TAX FUNDS
- 2-21 BUDGETED DISBURSEMENTS BY FUNCTION
- 2-22 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2015
- 2-24 COMPARISON OF OBLIGATIONS THROUGH DECEMBER
- 2-25 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2015
- 2-26 COMPARISON OF PAYROLL THROUGH DECEMBER
- 2-27 OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET
- 2-28 REPORT OF REVENUES VERSUS BUDGET - DECEMBER 31, 2015
- 2-29 COMPARISON OF ACTUAL REVENUES THROUGH DECEMBER
- 2-30 FUTURE PROJECTIONS
- 2-32 POSSIBLE CHANGES TO LID ON RESTRICTED FUNDS

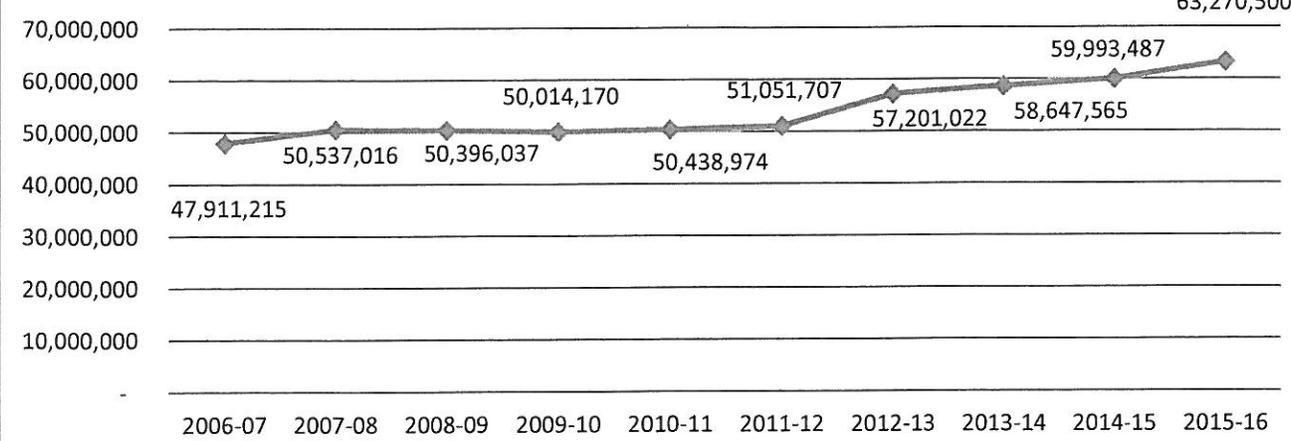
County Tax Levy (10 Year History)



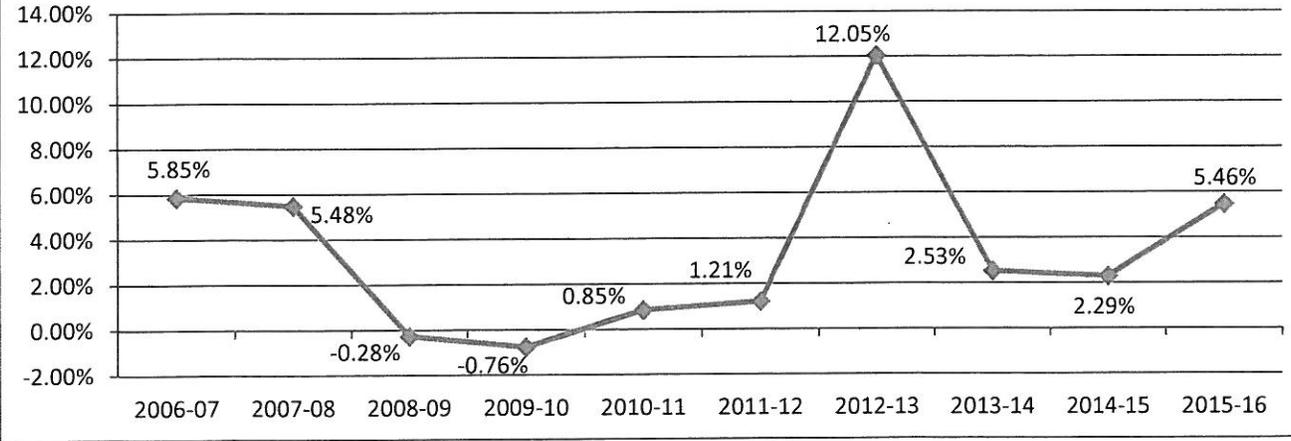
% Increase in Valuation (10 Year History)



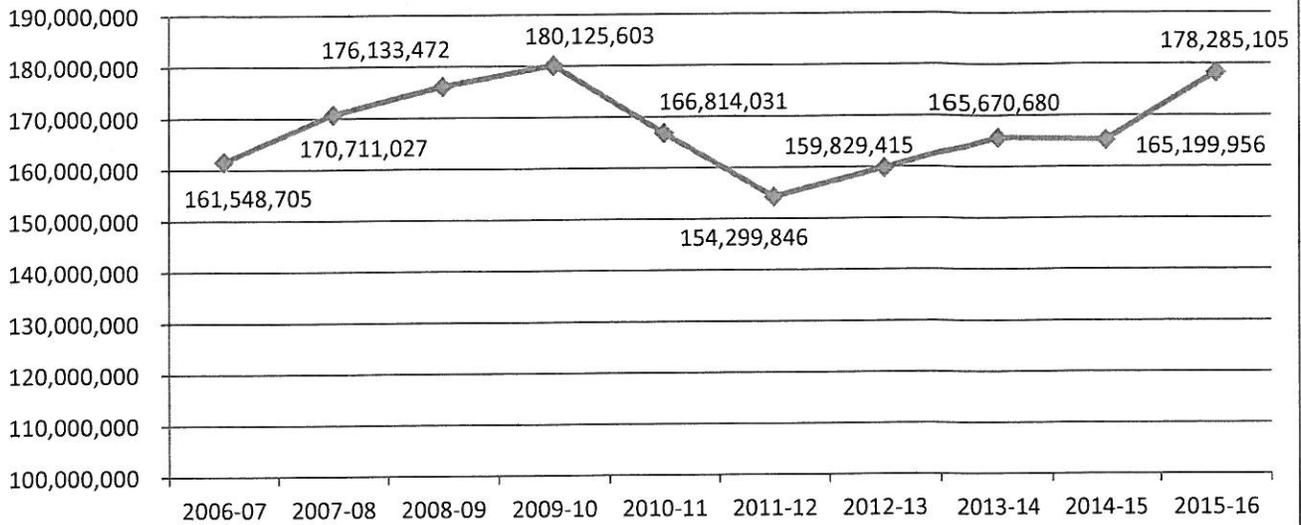
County Property Tax (10 Year History)



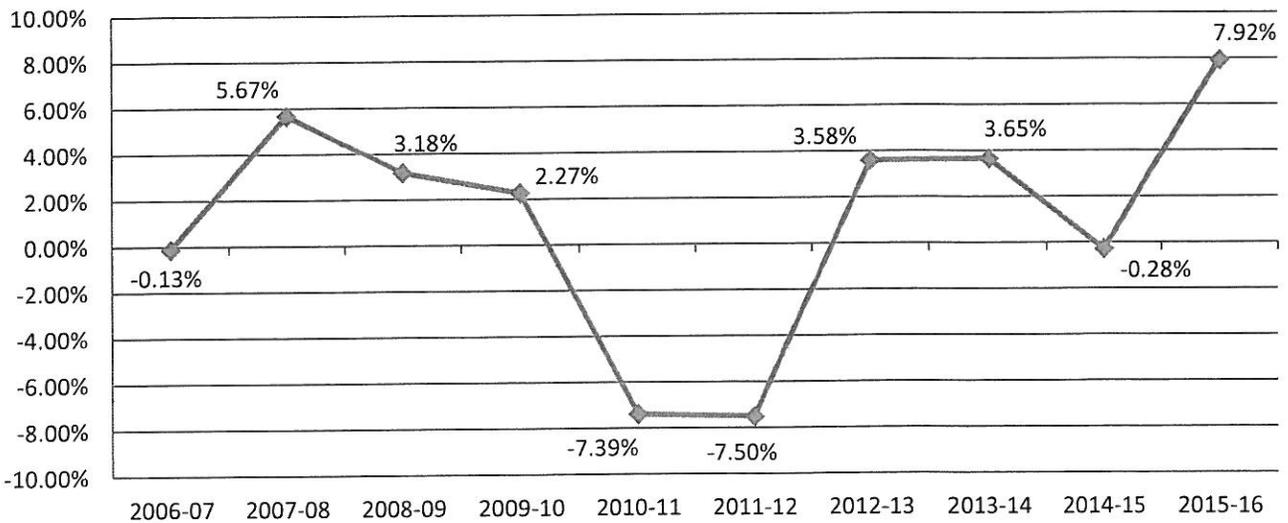
% Increase in Property Tax



Total Budget of Expenditures-10 Year History



% Increase in Total Budget



LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
FY2015, FY2014, FY2013, FY2012, and FY2011

	<u>6/30/2015</u>	<u>6/30/2014</u>	<u>6/30/2013</u>	<u>6/30/2012</u>	<u>6/30/2011</u>
GENERAL FUND OPERATING:					
COUNTY BOARD	272,134	265,548	268,476	266,222	266,574
COUNTY CLERK	983,900	975,492	917,163	907,233	901,489
COUNTY TREASURER	3,236,880	3,318,307	3,405,170	3,324,603	3,289,277
ASSESSOR	3,926,312	3,905,659	3,846,508	3,839,122	3,850,340
ROD TECHNOLOGY	266,666	135,717	45,230	-	-
ELECTION COMMISSIONER	1,343,736	1,263,262	1,355,467	959,508	1,240,702
DATA PROCESSING	877,804	796,237	1,021,380	660,096	672,994
BUDGET & FISCAL	329,912	316,481	255,432	196,560	194,663
ADMINISTRATIVE SERVICES	394,588	327,451	376,198	368,917	376,905
G.I.S.	-	510,361	538,811	520,835	483,306
BOARD OF EQUALIZATION	323,756	270,734	357,006	174,579	170,728
CLERK OF DIST COURT	1,683,057	1,613,894	1,609,658	1,580,663	1,648,186
COUNTY COURT	908,234	894,427	786,191	794,015	794,432
JUVENILE COURT	1,898,217	1,915,909	1,929,223	2,116,390	2,211,671
DISTRICT COURT	2,730,399	2,645,509	2,577,088	2,400,961	2,340,229
PUBLIC DEFENDER	3,852,958	3,549,125	3,383,866	3,309,678	3,308,457
JURY COMMISSIONER	134,179	153,411	149,837	128,913	129,048
COOPERATIVE EXTENSION	1,062,910	997,220	1,001,413	991,181	1,006,757
RECORDS INFO & MGMT	591,887	564,715	578,948	539,307	535,604
SHERIFF	10,773,247	10,527,946	10,102,502	9,531,560	9,523,490
COUNTY ATTORNEY	6,901,520	6,832,209	6,530,599	6,513,928	6,612,252
CORRECTIONS	20,692,075	19,866,201	17,848,070	15,738,449	14,403,639
JUVENILE PROBATION	269,967	333,906	256,429	279,758	321,135
ADULT PROBATION	343,193	389,793	395,353	390,566	407,956
COMMUNITY CORRECTIONS	2,602,420	2,151,633	1,820,463	1,801,056	1,481,417
JUVENILE DETENTION	5,860,279	5,808,780	5,889,731	5,537,993	5,468,810
EMERGENCY SERVICES	497,218	510,393	482,602	405,769	388,763
COUNTY ENGINEER	3,900,290	3,307,442	3,202,029	3,224,970	3,196,472
MENTAL HEALTH BD	102,680	112,429	110,132	99,103	122,744
GENERAL ASSISTANCE	2,408,226	2,230,561	2,628,096	2,676,983	2,464,783
VETERANS SERVICE	801,035	768,338	758,169	720,638	738,487
HUMAN SERVICES	<u>380,281</u>	<u>293,986</u>	<u>249,879</u>	<u>273,423</u>	<u>277,499</u>
TOTAL G.F. OPERATING	80,349,964	77,553,076	74,677,122	70,272,979	68,828,808
Operating % Increase	3.61%	3.85%	6.27%	2.10%	3.30%
NON-OPERATING BUDGETS:					
G.F. GENERAL GOVERNMENT	9,213,924	9,165,835	8,309,769	7,771,243	7,566,311
G.F. JUSTICE SYSTEM	1,623,677	1,796,532	1,851,561	1,831,970	1,531,748
G.F. HHS	<u>4,154,005</u>	<u>4,382,412</u>	<u>3,685,145</u>	<u>3,679,415</u>	<u>4,390,615</u>
TOTAL NON-OPERATING	14,991,606	15,344,778	13,846,476	13,282,628	13,488,675
GRAND TOTAL	<u>95,341,570</u>	<u>92,897,854</u>	<u>88,523,598</u>	<u>83,555,607</u>	<u>82,317,482</u>
DIFFERENCE	2,443,716	4,374,256	4,967,991	1,238,125	663,596
	2.63%	4.94%	5.95%	1.50%	0.81%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
PAYROLL COSTS
FY2015, FY2014, FY2013, and FY2012

	<u>6/30/2015</u>	<u>%</u>	<u>6/30/2014</u>	<u>%</u>	<u>6/30/2013</u>	<u>%</u>	<u>6/30/2012</u>
GENERAL FUND OPERATING:							
COUNTY BOARD	272,134	2.48%	265,548	-1.09%	268,476	0.85%	266,222
COUNTY CLERK	792,565	-0.65%	797,720	7.74%	740,410	3.21%	717,362
COUNTY TREASURER	2,631,010	3.01%	2,554,114	-0.26%	2,560,785	2.27%	2,503,931
ASSESSOR	3,565,178	7.46%	3,317,634	2.78%	3,227,804	0.31%	3,217,680
ROD TECHNOLOGY	-		-		-		-
ELECTION COMMISSIONER	840,350	24.89%	672,895	-19.60%	836,927	31.53%	636,315
DATA PROCESSING	-		-		-		-
BUDGET & FISCAL	320,164	4.47%	306,470	24.35%	246,459	30.51%	188,848
ADMINISTRATIVE SERVICES	353,621	24.30%	284,501	-14.93%	334,437	2.44%	326,484
G.I.S.	-	-100.00%	417,778	-7.40%	451,169	10.50%	408,283
BOARD OF EQUALIZATION	-		-		-		-
CLERK OF DIST COURT	1,520,226	6.20%	1,431,464	0.04%	1,430,822	2.76%	1,392,337
COUNTY COURT	-		-		-		-
JUVENILE COURT	577,665	7.41%	537,823	0.24%	536,512	4.51%	513,375
DISTRICT COURT	1,130,889	5.47%	1,072,257	5.27%	1,018,577	3.47%	984,385
PUBLIC DEFENDER	3,453,676	9.43%	3,155,952	3.65%	3,044,728	3.08%	2,953,771
JURY COMMISSIONER	94,372	-16.53%	113,068	4.00%	108,715	9.39%	99,383
COOPERATIVE EXTENSION	484,376	10.74%	437,400	-2.99%	450,892	9.67%	411,125
RECORDS INFO & MGMT	399,171	13.62%	351,310	-10.18%	391,132	8.29%	361,174
SHERIFF	9,269,550	5.36%	8,798,202	4.10%	8,451,661	5.60%	8,003,474
COUNTY ATTORNEY	6,019,114	0.59%	5,984,034	4.75%	5,712,524	1.80%	5,611,571
CORRECTIONS	14,055,247	10.28%	12,744,770	22.55%	10,400,065	7.96%	9,633,010
JUVENILE PROBATION	-		-		-		-
ADULT PROBATION	-		-		-		-
COMMUNITY CORRECTIONS	1,729,941	16.70%	1,482,420	9.94%	1,348,435	-1.99%	1,375,879
JUVENILE DETENTION	4,078,636	8.96%	3,743,359	-3.18%	3,866,339	9.17%	3,541,433
EMERGENCY SERVICES	231,824	-9.64%	256,565	6.70%	240,458	5.76%	227,354
COUNTY ENGINEER	3,502,392	17.15%	2,989,738	1.12%	2,956,708	6.81%	2,768,124
MENTAL HEALTH BD	87,681	-2.15%	89,604	1.87%	87,956	2.61%	85,721
GENERAL ASSISTANCE	-		-		-		-
VETERANS SERVICE	737,544	3.66%	711,536	1.44%	701,424	5.28%	666,219
HUMAN SERVICES	<u>348,577</u>	31.60%	<u>264,870</u>	22.21%	<u>216,734</u>	-8.64%	<u>237,229</u>
TOTAL G.F. OPERATING	56,495,902		52,781,030		49,630,147		47,130,689
Operating % Increase	7.04%		6.35%		5.30%		-0.39%
NON-OPERATING BUDGETS:							
G.F. GENERAL GOVERNMENT	97,521	-13.15%	112,280	-13.27%	129,462	74.70%	74,107
G.F. JUSTICE SYSTEM	-		-		-		-
G.F. HHS	-		-		-		-
TOTAL NON-OPERATING	<u>97,521</u>		<u>112,280</u>		<u>129,462</u>		<u>74,107</u>
GRAND TOTAL	<u>56,593,423</u>	7.00%	<u>52,893,311</u>	6.30%	<u>49,759,609</u>	5.41%	<u>47,204,796</u>
DIFFERENCE	3,700,112		3,133,702		2,554,813		-194,907
	7.00%		6.30%		5.41%		-0.41%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
OTHER COSTS (EXCLUDING PAYROLL)
FY2015, FY2014, FY2013, and FY2012

	<u>6/30/2015</u>	<u>%</u>	<u>6/30/2014</u>	<u>%</u>	<u>6/30/2013</u>	<u>%</u>	<u>6/30/2012</u>
GENERAL FUND OPERATING:							
COUNTY BOARD	-		-		-		-
COUNTY CLERK	191,335	7.63%	177,772	0.58%	176,753	-6.91%	189,870
COUNTY TREASURER	605,870	-20.72%	764,193	-9.50%	844,385	2.89%	820,671
ASSESSOR	361,134	-38.59%	588,026	-4.96%	618,705	-0.44%	621,443
ROD TECHNOLOGY	266,666	96.49%	135,717	200.06%	45,230		-
ELECTION COMMISSIONER	503,386	-14.73%	590,368	13.85%	518,540	60.44%	323,193
DATA PROCESSING	877,804	10.24%	796,237	-22.04%	1,021,380	54.73%	660,096
BUDGET & FISCAL	9,748	-2.63%	10,011	11.57%	8,973	16.35%	7,712
ADMINISTRATIVE SERVICES	40,967	-4.62%	42,949	2.85%	41,761	-1.58%	42,433
G.I.S.	-	-100.00%	92,583	5.64%	87,641	-22.13%	112,552
BOARD OF EQUALIZATION	323,756	19.58%	270,734	-24.17%	357,006	104.49%	174,579
CLERK OF DIST COURT	162,831	-10.74%	182,430	2.01%	178,836	-5.04%	188,327
COUNTY COURT	908,234	1.54%	894,427	13.77%	786,191	-0.99%	794,015
JUVENILE COURT	1,320,552	-4.17%	1,378,086	-1.05%	1,392,711	-13.12%	1,603,015
DISTRICT COURT	1,599,510	1.67%	1,573,252	0.95%	1,558,511	10.02%	1,416,576
PUBLIC DEFENDER	399,282	1.55%	393,172	15.93%	339,138	-4.71%	355,907
JURY COMMISSIONER	39,807	-1.33%	40,344	-1.89%	41,123	39.25%	29,531
COOPERATIVE EXTENSION	578,534	3.34%	559,820	1.69%	550,521	-5.09%	580,056
RECORDS INFO & MGMT	192,717	-9.69%	213,404	13.62%	187,816	5.44%	178,134
SHERIFF	1,503,698	-13.07%	1,729,744	4.78%	1,650,841	8.03%	1,528,086
COUNTY ATTORNEY	882,407	4.04%	848,175	3.68%	818,075	-9.34%	902,357
CORRECTIONS	6,636,828	-6.80%	7,121,431	-4.38%	7,448,006	21.99%	6,105,439
JUVENILE PROBATION	269,967	-19.15%	333,906	30.21%	256,429	-8.34%	279,758
ADULT PROBATION	343,193	-11.96%	389,793	-1.41%	395,353	1.23%	390,566
COMMUNITY CORRECTIONS	872,480	30.37%	669,213	41.77%	472,028	11.02%	425,177
JUVENILE DETENTION	1,781,643	-13.74%	2,065,421	2.08%	2,023,392	1.34%	1,996,560
EMERGENCY SERVICES	265,394	4.56%	253,829	4.83%	242,144	35.72%	178,414
COUNTY ENGINEER	397,898	25.24%	317,704	29.51%	245,320	-46.30%	456,846
MENTAL HEALTH BD	15,000	-34.29%	22,825	2.93%	22,176	65.71%	13,382
GENERAL ASSISTANCE	2,408,226	7.97%	2,230,561	-15.13%	2,628,096	-1.83%	2,676,983
VETERANS SERVICE	63,491	11.78%	56,802	0.10%	56,746	4.28%	54,419
HUMAN SERVICES	<u>31,704</u>	8.89%	<u>29,116</u>	-12.16%	<u>33,146</u>	-8.42%	<u>36,194</u>
TOTAL G.F. OPERATING	23,854,062		24,772,045		25,046,975		23,142,291
Operating % Increase	-3.71%		-1.10%		8.23%		7.57%
NON-OPERATING BUDGETS:							
G.F. GENERAL GOVERNMENT	9,116,403	0.69%	9,053,554	10.67%	8,180,307	6.28%	7,697,136
G.F. JUSTICE SYSTEM	1,623,677	-9.62%	1,796,532	-2.97%	1,851,561	1.07%	1,831,970
G.F. HHS	<u>4,154,005</u>	-5.21%	<u>4,382,412</u>	18.92%	<u>3,685,145</u>	0.16%	<u>3,679,415</u>
TOTAL NON-OPERATING	14,894,085		15,232,498		13,717,014		13,208,520
GRAND TOTAL	<u>38,748,147</u>	-3.14%	<u>40,004,543</u>	3.20%	<u>38,763,989</u>	6.64%	<u>36,350,811</u>
DIFFERENCE	(1,256,396)		1,240,554	2-6	2,413,178		1,433,031
	-3.14%		3.20%		6.64%		4.10%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Actual 6/30/2015	Actual 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011	Actual 6/30/2010	Actual 6/30/2009	Actual 6/30/2008	Actual 6/30/2007
COUNTY BOARD	-	-	-	746	-	-	-	-	-
COUNTY CLERK	61,293	62,842	64,065	61,510	63,611	62,420	59,793	49,198	52,133
COUNTY TREASURER	5,543,501	5,340,312	5,257,285	5,283,187	5,255,680	5,474,943	6,065,965	7,407,957	7,583,387
ASSESSOR	2,014,616	1,949,825	2,304,527	1,792,693	1,595,586	1,491,017	1,709,281	1,698,182	1,727,161
ROD TECHNOLOGY	210,750	236,318	112,448	-	-	-	-	-	-
ELECTION COMMISSIONER	407,373	295,296	398,243	20,188	395,545	90,760	372,145	81,571	335,495
DATA PROCESSING	10,656	13,601	10,656	10,656	10,656	10,656	10,656	10,656	10,656
BUDGET & FISCAL	25,290	11,674	-	-	-	-	-	-	-
G.F. GENERAL GOVERNMENT	1,253	3,819	1,122	3,182	1,492	917	26,522	1,059	43,279
ADMINISTRATIVE SERVICES	-	-	-	-	15,058	23,584	22,697	20,097	18,702
G.I.S.	-	-	25	90	5	25	455	197	410
BOARD OF EQUALIZATION	-	-	-	-	-	-	-	-	-
CLERK OF DIST COURT	633,627	566,240	485,578	408,319	414,645	467,570	489,758	532,607	666,121
COUNTY COURT	36,738	43,194	42,359	44,912	49,369	60,593	81,128	78,197	81,441
JUVENILE COURT	1,329	2,337	384	-	-	589	1,566	1,146	1,677
DISTRICT COURT	209,488	209,915	231,478	172,024	181,293	242,673	176,958	212,043	156,064
PUBLIC DEFENDER	404,938	358,675	336,758	205,688	195,898	186,550	163,367	155,039	147,544
JURY COMMISSIONER	-	-	-	-	-	-	-	-	-
G.F. JUSTICE SYSTEM	-	17,901	36,999	35,800	36,500	39,500	113,400	37,108	35,000
COOPERATIVE EXTENSION	159,729	151,956	144,175	166,672	181,332	178,496	176,393	162,567	161,272
RECORDS INFO & MGMT	82,127	86,389	89,448	86,082	85,450	90,645	100,588	94,667	88,246
SHERIFF	1,558,751	1,523,418	1,507,206	1,476,100	1,559,813	1,559,041	1,347,700	1,322,073	1,262,757
COUNTY ATTORNEY	1,305,419	1,612,407	1,953,780	1,308,995	1,822,301	1,407,244	1,095,884	1,773,378	1,469,141
CORRECTIONS	620,194	600,869	456,961	465,215	1,131,074	1,229,742	1,180,307	2,530,721	2,482,756
JUVENILE PROBATION	50,000	50,000	-	390	-	50	75	254	-
ADULT PROBATION	-	-	-	124	288	96	-	-	-
COMMUNITY CORRECTIONS	1,655,406	1,035,828	730,697	713,758	554,090	414,376	338,519	259,265	155,075
JUVENILE DETENTION	4,492,809	3,344,098	3,779,063	3,828,134	3,753,976	3,051,958	3,095,236	2,849,513	3,053,523
EMERGENCY SERVICES	346,260	536,784	67,030	236,587	197,714	260,115	211,531	204,711	227,658
COUNTY ENGINEER	-	-	3,945	-	-	-	1,660	-	-
MENTAL HEALTH BD	-	-	-	-	-	-	-	-	-
GENERAL ASSISTANCE	453,277	309,165	657,379	604,829	455,489	615,458	685,143	665,923	294,411
VETERANS SERVICE	-	-	-	-	-	-	-	-	-
HUMAN SERVICES	222,989	162,713	126,959	138,461	137,097	127,498	119,655	115,044	146,741
SUBTOTAL	20,507,813	18,525,576	18,798,570	17,064,341	18,093,962	17,086,517	17,646,382	20,263,171	20,200,650
GENERAL RECEIPTS	76,753,309	72,235,090	70,686,805	67,038,600	64,257,226	64,460,093	62,718,464	59,011,633	56,127,193
TOTAL	97,261,122	90,760,666	89,485,375	84,102,942	82,351,188	81,546,610	80,364,846	79,274,804	76,327,843

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Actual 6/30/2015	Actual 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011	Actual 6/30/2010	Actual 6/30/2009	Actual 6/30/2008	Actual 6/30/2007
Property Tax	56,034,045	53,687,118	48,927,005	44,634,720	43,974,981	43,500,360	42,669,112	41,818,974	41,424,393
Motor Vehicle Tax	7,678,508	7,161,616	6,812,747	6,565,664	6,530,634	6,485,361	6,548,343	6,591,389	6,569,158
Inheritance Tax	5,204,908	4,135,546	8,565,596	8,185,277	6,685,528	4,631,373	6,196,893	4,250,078	3,661,348
Transfers	1,000,000	1,000,000	400,000	1,575,000	500,000	-	-	-	-
Homestead	1,373,785	1,289,842	1,053,937	1,134,080	1,182,753	1,111,891	1,053,858	1,003,637	1,039,543
Property Tax Credit	2,135,326	1,914,534	1,959,488	1,853,852	1,893,781	1,892,604	2,030,039	1,848,917	-
State Aid	-	-	-	-	637,360	705,509	740,331	743,057	750,734
Other	3,326,736	3,046,434	2,968,033	3,090,007	2,852,190	6,132,995	3,479,889	2,755,580	2,682,015

What has changed from 2007 to 2015:

	2015	2007	variance
Interest collected by County Treasurer	145,308	2,910,906	(2,765,598)
Public Defender - renegotiated interlocal agreement	404,938	147,544	257,394
Sheriff - increase in contracts	1,558,751	1,262,757	295,994
Corrections - no prisoner reimb or city housing in 20:	620,194	2,482,756	(1,862,562)
Community Corrections - increase and more types of	1,655,406	155,075	1,500,331
YSC - change in funding (Juvenile Probation)	4,492,809	3,053,523	1,439,286
Total Department Revenue	20,507,813	20,200,650	307,163
General Receipts:			
Property Tax	56,034,045	41,424,393	14,609,652
Motor Vehicle Tax	7,678,508	6,569,158	1,109,350
Inheritance Tax	5,204,908	3,661,348	1,543,560
Transfers (Keno)	1,000,000	-	1,000,000
Property Tax Credit	2,135,326	-	2,135,326
State Aid	-	750,734	(750,734)
Total General Receipts	76,753,309	56,127,193	20,626,116
Total General Fund Receipts	97,261,122	76,327,843	20,933,279

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2015 COMPARED TO FY2014

	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
GENERAL FUND				
COUNTY BOARD	272,134	265,548	6,587	2.48%
COUNTY CLERK	792,565	797,720	(5,155)	-0.65%
COUNTY TREASURER	2,631,010	2,554,114	76,896	3.01%
ASSESSOR/DEEDS	3,565,178	3,317,634	247,544	7.46%
ELECTION COMMISSIONER	839,815	672,157	167,658	24.94%
BUDGET & FISCAL	320,164	306,470	13,694	4.47%
ADMINISTRATIVE SERVICES	353,621	284,501	69,120	24.30%
G.I.S.	-	398,881	(398,881)	-100.00%
CLERK OF DIST COURT	1,520,226	1,431,464	88,762	6.20%
JUVENILE COURT	577,665	537,823	39,842	7.41%
DISTRICT COURT	1,130,889	1,072,257	58,632	5.47%
PUBLIC DEFENDER	3,453,676	3,155,952	297,724	9.43%
JURY COMMISSIONER	94,313	112,860	(18,547)	-16.43%
COOPERATIVE EXTENSION	484,376	437,400	46,976	10.74%
RECORDS INFO & MGMT	399,171	351,310	47,861	13.62%
COUNTY SHERIFF	9,172,128	8,701,594	470,534	5.41%
COUNTY ATTORNEY	6,019,114	5,984,034	35,080	0.59%
CORRECTIONS	13,909,896	12,624,374	1,285,522	10.18%
COMMUNITY CORRECTIONS	1,729,941	1,482,420	247,521	16.70%
JUVENILE DETENTION	4,038,874	3,704,946	333,928	9.01%
EMERGENCY SERVICES	229,350	254,088	(24,737)	-9.74%
COUNTY ENGINEER	3,405,988	2,914,150	491,837	16.88%
MENTAL HEALTH BD	87,681	89,604	(1,923)	-2.15%
VETERANS SERVICE	737,544	711,536	26,009	3.66%
HUMAN SERVICES	348,577	264,870	83,707	31.60%
TOTAL GENERAL FUND	<u>56,113,895</u>	<u>52,427,706</u>	<u>3,686,189</u>	<u>7.03%</u>
OTHER FUNDS				
SAFETY & TRAINING	142,932	135,582	7,350	5.42%
BRIDGE & SPECIAL RD	2,101,801	2,242,259	(140,457)	-6.26%
HIGHWAY FUND	2,586,418	2,489,790	96,629	3.88%
MENTAL HEALTH	2,423,681	5,406,480	(2,982,799)	-55.17%
NOXIOUS WEED	248,156	237,710	10,445	4.39%
BLDG & GROUNDS	3,424,152	3,284,257	139,895	4.26%
PROPERTY MANAGEMENT	532,750	530,067	2,683	0.51%
GRAND TOTAL	<u><u>67,573,785</u></u>	<u><u>66,753,850</u></u>	<u><u>819,935</u></u>	<u><u>1.23%</u></u>

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2015 COMPARED TO FY2014**

	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
BY OBJECT:				
OFFICIAL'S SALARY	2,237,099	2,283,400	(46,300)	-2.03%
DEPUTY'S SALARY	1,898,873	1,866,778	32,095	1.72%
REGULAR SALARIES	43,120,336	43,174,436	(54,100)	-0.13%
TEMPORARY SALARIES	955,540	780,287	175,253	22.46%
OVERTIME	666,056	747,616	(81,560)	-10.91%
ELECTION BOARD	235,149	111,279	123,870	111.31%
FICA	3,564,852	3,573,054	(8,203)	-0.23%
RETIREMENT CONTRIBUTION	3,420,605	3,388,704	31,901	0.94%
GROUP HEALTH INSURANCE	10,109,001	9,285,866	823,135	8.86%
GROUP DENTAL INSURANCE	441,592	446,231	(4,639)	-1.04%
LONG TERM DISABILITY	168,103	165,489	2,614	1.58%
POST EMPLOYMENT HEALTH	756,329	930,557	(174,228)	-18.72%
OTHER BENEFITS	250	153	97	63.40%
TOTAL	<u>67,573,785</u>	<u>66,753,850</u>	<u>819,935</u>	<u>1.23%</u>

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL
GENERAL FUND							
COUNTY BOARD	272,134	265,548	268,476	266,222	266,574	263,873	256,401
COUNTY CLERK	792,565	797,720	740,410	717,362	714,872	701,948	685,057
COUNTY TREASURER	2,631,010	2,554,114	2,560,785	2,503,931	2,389,219	2,391,049	2,363,139
ASSESSOR/DEEDS	3,565,178	3,317,634	3,227,804	3,217,680	3,284,768	3,177,292	3,157,744
ELECTION COMMISSIONER	839,815	672,157	836,346	635,327	790,627	625,544	776,759
BUDGET & FISCAL	320,164	306,470	246,459	188,848	187,158	183,758	161,704
ADMINISTRATIVE SERVICES	353,621	284,501	334,437	326,484	332,041	305,728	269,285
G.I.S.	-	398,881	433,990	407,163	360,024	339,722	318,390
CLERK OF DIST COURT	1,520,226	1,431,464	1,430,822	1,392,337	1,465,197	1,406,506	1,367,329
JUVENILE COURT	577,665	537,823	536,512	513,375	501,748	488,657	464,807
DISTRICT COURT	1,130,889	1,072,257	1,018,577	984,385	921,672	881,940	787,186
PUBLIC DEFENDER	3,453,676	3,155,952	3,044,728	2,953,771	2,941,494	2,868,695	2,807,167
JURY COMMISSIONER	94,313	112,860	108,551	99,104	96,695	90,890	74,502
COOPERATIVE EXTENSION	484,376	437,400	450,892	411,125	407,926	398,223	376,339
RECORDS INFO & MGMT	399,171	351,310	391,132	361,174	353,103	339,196	334,034
COUNTY SHERIFF	9,172,128	8,701,594	8,367,654	7,992,074	7,969,367	7,755,154	7,383,265
COUNTY ATTORNEY	6,019,114	5,984,034	5,712,524	5,611,571	5,777,309	5,649,796	5,504,105
CORRECTIONS	13,909,896	12,624,374	10,289,527	9,501,879	9,653,096	9,306,232	8,671,372
ADULT PROBATION	-	-	-	-	-	-	10,250
COMMUNITY CORRECTIONS	1,729,941	1,482,420	1,348,435	1,375,879	1,091,947	986,666	979,405
JUVENILE DETENTION	4,038,874	3,704,946	3,831,418	3,536,033	3,519,272	3,570,721	3,475,418
EMERGENCY SERVICES	229,350	254,088	238,206	227,104	174,526	163,613	156,542
COUNTY ENGINEER	3,405,988	2,914,150	2,887,991	2,764,764	2,730,299	2,666,861	2,569,436
MENTAL HEALTH BD	87,681	89,604	87,956	85,721	102,670	123,545	107,186
VETERANS SERVICE	737,544	711,536	701,424	666,219	680,945	699,556	649,236
G.A. OPERATING							
HUMAN SERVICES	348,577	264,870	216,734	237,229	236,239	228,224	218,398
TOTAL GENERAL FUND	56,113,895	52,427,706	49,311,788	46,976,761	46,948,790	45,613,390	43,924,457

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL
OTHER FUNDS							
SAFETY & TRAINING	142,932	135,582	131,439	128,080	125,995	123,933	120,025
BRIDGE & SPECIAL RD	2,101,801	2,242,259	2,238,453	2,159,602	2,220,378	2,207,948	2,062,281
HIGHWAY FUND	2,586,418	2,489,790	2,566,318	2,502,931	2,428,055	2,443,603	2,344,941
LANCASTER MANOR	-	-	-	-	8,218	8,398,175	15,306,341
MENTAL HEALTH	2,423,681	5,406,480	6,698,425	6,877,730	7,498,628	7,765,747	7,513,000
NOXIOUS WEED	248,156	237,710	227,621	236,532	262,667	219,955	221,453
BLDG & GROUNDS	3,424,152	3,284,257	3,173,691	3,018,774	2,983,551	2,886,240	2,800,384
PROPERTY MANAGEMENT	532,750	530,067	558,082	544,332	546,675	535,312	513,067
GRAND TOTAL	67,573,785	66,753,850	64,905,818	62,444,742	63,022,957	70,194,302	74,805,949
BY OBJECT:							
OFFICIAL'S SALARY	2,237,099	2,283,400	2,169,928	2,165,577	2,154,162	2,211,488	2,231,332
DEPUTY'S SALARY	1,898,873	1,866,778	1,893,047	1,915,563	1,926,479	1,788,292	1,666,249
REGULAR SALARIES	43,120,336	43,174,436	42,319,905	40,780,253	40,958,257	46,207,893	49,771,512
TEMPORARY SALARIES	955,540	780,287	794,606	920,459	841,110	1,006,146	1,195,083
OVERTIME	666,056	747,616	491,983	463,042	849,712	928,875	1,057,787
ELECTION BOARD	235,149	111,279	236,091	115,490	253,358	127,678	237,150
FICA	3,564,852	3,573,054	3,484,637	3,375,316	3,418,138	3,827,691	4,108,556
RETIREMENT CONTRIBUTION	3,420,605	3,388,704	3,384,070	3,349,450	3,434,728	3,739,205	3,854,733
GROUP HEALTH INSURANCE	10,109,001	9,285,866	8,829,943	8,179,558	7,984,670	8,842,811	9,265,690
GROUP DENTAL INSURANCE	441,592	446,231	438,948	434,435	435,033	473,930	496,186
LONG TERM DISABILITY	168,103	165,489	165,045	163,313	166,440	184,094	192,087
POST EMPLOYMENT HEALTH	756,329	930,557	696,278	579,498	597,873	835,243	724,331
OTHER BENEFITS	250	153	1,337	2,790	2,998	20,957	5,251
TOTAL	67,573,785	66,753,850	64,905,818	62,444,742	63,022,957	70,194,302	74,805,949
DIFFERENCE	819,935	1,848,032	2,461,076	(578,214)	(7,171,346)	(4,611,647)	4,130,363

**LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS**

<u>GENERAL FUND</u>	Full Time Equivalent by Fiscal Year				
	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00
COUNTY TREASURER	39.00	39.00	39.00	40.00	42.50
ASSESSOR/DEEDS	43.00	43.00	43.00	43.00	43.00
ELECTION COMMISSIONER (1)	13.18	18.30	12.30	12.80	10.30
BUDGET & FISCAL	3.00	3.00	3.00	2.00	2.00
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00
G.I.S. - BASE CONTROL (2)	-	-	5.00	5.00	5.00
CLERK OF DIST COURT	23.50	23.50	22.50	22.50	23.50
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00
DISTRICT COURT	13.75	13.75	13.75	13.75	13.50
PUBLIC DEFENDER (3)	37.95	36.45	34.45	33.45	33.45
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75
COOPERATIVE EXTENSION	9.30	8.30	8.30	8.30	8.30
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10
COUNTY SHERIFF (4)	102.00	101.00	101.00	98.00	98.20
COUNTY ATTORNEY (5)	70.50	69.50	68.50	67.50	70.50
CORRECTIONS (6)	223.00	219.80	215.80	164.80	164.00
COMMUNITY CORRECTIONS	27.90	28.90	26.90	23.50	23.70
YOUTH SERVICES CENTER	56.19	56.19	55.78	56.19	56.19
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00
COUNTY ENGINEER (2)	38.00	40.00	35.00	35.00	35.00
MENTAL HEALTH BOARD	0.50	0.50	0.50	0.50	0.50
VETERANS SERVICE (7)	4.00	10.00	10.00	10.00	10.00
GENERAL ASSISTANCE (7)	6.00				
HUMAN SERVICES	4.75	4.50	3.50	2.50	3.00
TOTAL GENERAL FUND	752.37	752.54	735.13	675.64	679.49
<u>OTHER FUNDS</u>					
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50
BRIDGE & SPECIAL ROAD	29.00	32.00	32.00	32.00	33.00
HIGHWAY	38.00	38.00	38.00	39.00	41.00
MENTAL HEALTH (8)	31.35	31.35	103.25	102.25	102.05
WEED CONTROL	4.40	4.40	4.40	4.40	4.44
PROPERTY MANAGEMENT	7.50	8.50	8.50	8.50	8.50
TOTAL	864.12	868.29	922.78	863.29	869.98

- (1) - positions depend on the number of elections
- (2) - GIS was merged with County Engineer budget
- (3) - Investigator hired in January 2014, Felony and Juvenile Attorneys hired in FY15
Social Worker and 1/2 time Juvenile Attorney will be hired in FY16
- (4) - Deputy will be hired for the computer forensics task force (Forfeiture Funds)
- (5) - Attorney for the Child Support Division will be hired
- (6) - Hiring to get staff right at jail
- (7) - Departments have been separated due to reorganization.
- (8) - FY15 and FY16 includes only Crisis Center employees

**LANCASTER COUNTY
YEAR END FUND BALANCES
FROM BUDGETS**

FUNDS	<u>6-30-16</u>	<u>6-30-15</u>	<u>6-30-14</u>	<u>6-30-13</u>	<u>6-30-12</u>
OPERATING:					
GENERAL		12,757,684	10,822,896	12,928,855	11,965,354
BRIDGE & ROAD		4,763,544	3,112,937	2,012,045	3,000,018
HIGHWAY		1,013,738	910,436	638,313	1,482,266
LANCASTER MANOR					
MENTAL HEALTH		295,089	114,985	543,006	770,843
WEED CONTROL		72,700	90,858	95,586	82,996
CO/CITY PROPERTY MGMT		485,467	480,801	85,864	65,583
PROPERTY MANAGEMENT		113,546	108,148	149,632	103,709
TOTAL OPERATING		19,501,768	15,641,061	16,453,301	17,470,769
NONOPERATING:					
WORKERS COMP INS		46,178	463,264	128,569	497,030
OTHER SELF INS		1,310,439	841,766	517,472	177,202
GROUP SELF INSURANCE		4,870,448	4,506,642	4,762,565	4,017,137
VISITORS IMPROVEMENT		1,807,564	2,073,067	2,319,801	3,575,000
VISITORS PROMOTION		853,393	770,173	592,433	663,601
RURAL LIBRARY		12,713	21,991	13,804	9,977
VETERANS AID		12,357	11,141	9,875	10,973
FEDERAL GRANTS		2,348,476	800,238	589,906	812,283
KENO		1,579,285	1,604,259	1,739,805	860,132
ECON DEVELOPMENT		339,210	324,302	342,412	353,049
DEBT SERVICE		1,090,111	1,725,734	2,022,657	2,352,609
BUILDING FUND		700,400	506,437	438,956	318,165
JAIL SAVINGS FUND		855,968	875,699	979,330	1,891,087
LANCASTER MANOR		-	777,781	2,067,323	2,156,343
CITY BLDG MAINTENANCE		<u>391,147</u>	<u>416,996</u>	<u>422,319</u>	<u>407,146</u>
TOTAL NONOPERATING		<u>16,217,689</u>	<u>15,719,490</u>	<u>16,947,227</u>	<u>18,101,734</u>
TOTAL		<u>35,719,457</u>	<u>31,360,551</u>	<u>33,400,528</u>	<u>35,572,503</u>

**Moved Lancaster Manor to Non Operating after the sale. Manor Fund has been closed out.

EXPENDITURES:					
OPERATING		117,578,968	119,317,383	117,640,932	110,429,282
OTHER		24,252,473	22,535,774	20,578,311	20,543,257
TOTAL		141,831,441	141,853,157	138,219,243	130,972,539
OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND		16.59%	13.11%	13.99%	15.82%
TOTAL					
TOTAL BALANCE/TOTAL EXPEND		25.18%	22.11%	24.16%	27.16%

BUDGETED CASH RESERVE BY FUND:

GEN FUND	6,190,000	6,190,000	6,190,000	6,190,000	4,190,000
RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000
BRIDGE & ROAD	300,000	300,000	300,000	300,000	300,000
HIGHWAY FUND	200,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	3,261	3,261	3,261
DEBT SERVICE	-	100,000	100,000	100,000	100,000
LANCASTER MANOR	-	-	-	-	-
MENTAL HEALTH	200,000	-	-	100,000	100,000
WEED CONTROL	40,000	58,000	58,000	58,000	70,000
PROPERTY MANAGEMENT	50,000	50,000	50,000	50,000	50,000
TOTAL	<u>6,993,261</u>	<u>6,911,261</u>	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>
OPERATING RESERVE	6,780,000	6,798,000	6,798,000	6,898,000	4,910,000
***OTHER	<u>13,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>
TOTAL	<u>6,793,261</u>	<u>6,911,261</u>	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>
OPERATING FUND CASH RESERVE:					
VARIANCE FROM BUDGET		12,703,768	8,843,061	9,555,301	12,560,769

****OTHER INCLUDES 10,000 FOR THE LIBRARY FUND AND 3,261 FOR THE VETS AID FUND.

IT IS IMPORTANT FOR THE BOND RATING AGENCIES THAT THE YEAR END FUND BALANCES BE IN THE VICINITY OF 13% TO 15% OF THE OPERATING FUND EXPENDITURES.

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)
1989 TO 2015**

<u>YEAR</u>	<u>INDEX</u>	<u>PERCENT CHANGE</u>
1989	124.0	
1990	130.7	5.40%
1991	136.2	4.21%
1992	140.3	3.01%
1993	144.5	2.99%
1994	148.2	2.56%
1995	152.4	2.83%
1996	156.9	2.95%
1997	160.5	2.29%
1998	163.0	1.56%
1999	166.6	2.21%
2000	172.2	3.36%
2001	177.1	2.85%
2002	179.9	1.58%
2003	184.0	2.28%
2004	188.9	2.66%
2005	195.3	3.39%
2006	201.6	3.23%
2007	207.3	2.83%
2008	215.3	3.86%
2009	214.6	-0.33%
2010	218.1	1.63%
2011	224.9	3.12%
2012	229.6	2.09%
2013	232.9	1.44%
2014	236.7	1.63%
2015	237.0	0.13%

source: Bureau of Labor Statistics

LANCASTER COUNTY
CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE</u>	
		<u>AMOUNT</u>	<u>PERCENT</u>
2004-05	12,224,190		
2005-06	10,070,013	(2,154,177)	-17.62%
2006-07	10,300,325	230,312	2.29%
2007-08	11,662,949	1,362,624	13.23%
2008-09	12,835,951	1,173,002	10.06%
2009-10	14,090,538	1,254,587	9.77%
2010-11	14,614,092	523,554	3.72%
2011-12	18,932,686	4,318,594	29.55%
2012-13	17,938,456	(994,230)	-5.25%
2013-14	19,069,989	1,131,533	6.31%
2014-15	20,058,987	988,998	5.19%
2015-16	18,695,657	(1,363,330)	-6.80%

Lancaster County
Non-Mandated County Services

	FY16 Funding	FY15 Funding	FY14 Funding	FY13 Funding	FY12 Funding	FY11 Funding	FY10 Funding	FY09 Funding	FY08 Funding	FY07 Funding
Commission on the Status of Women	-	-	-	-	-	-	-	-	-	85,461
Community Mental Health Center -										
Total County Property Tax Dollars (Transfer)	792,708	1,169,664	990,769	1,642,961	2,275,444	2,774,510	2,852,010	2,345,903	2,531,154	2,787,149
(1) Region V				(588,941)	(579,823)	(585,730)	(632,567)	(620,164)	(596,083)	(596,083)
Crisis Center (EPC)	(792,708)	(1,169,664)	(517,868)	(426,058)	(211,196)	(498,732)	(571,968)	(461,658)	(208,213)	(291,925)
	-	-	472,901	627,962	1,484,425	1,690,048	1,647,475	1,264,081	1,726,858	1,899,141
Human Services	154,175	185,524	145,212	126,959	138,091	136,190	127,348	119,265	115,044	145,258
JBC Contracts (2)	770,180	770,180	770,180	770,180	794,000	1,392,500	1,617,424	1,617,424	1,589,455	1,599,062
County Health Department	2,378,673	2,263,345	2,183,416	2,075,453	2,074,389	2,125,995	2,015,233	2,006,994	2,157,838	2,258,524
Employee Assistance Program	20,196	19,800	19,800	19,800	19,500	19,500	23,600	23,600	22,875	22,100
Lancaster Manor - Only costs provided in recent years is indirect costs.										
Indirect Costs per Plan Document		*****					2,029,901	-	562,628	526,792
County Visitor Promotion Fund - no property tax dollars used										
Community Corrections	1,173,138	1,096,743	1,313,904	1,198,882	1,143,916	1,000,082	1,143,871	1,195,402	803,320	678,626
Graduated Sanctions - Juvenile Justice (3)	572,667	760,667	918,667	918,667	927,076	527,076	497,076	506,471	504,906	523,056

(1) Starting in FY15, Crisis Center is only remaining function of Mental Health Center. Region V match starting in FY14 is paid out of the general fund.

(2) Cut \$224,924 in FY11, Cut \$198,500 in FY 12 and moved \$400,000 to Juvenile Justice, 3% reduction in FY13

(3) Removed funding for Reporting Centers and BEST in FY16 due to other funding options. Reduced Tracker in FY15 .Moved \$400,000 from JBC to Juvenile Justice in FY12

***** In FY09, Manor reimbursed the General Fund \$600,000.

In FY10, a transfer was established for \$1,402,123 and indirects costs were \$627,778

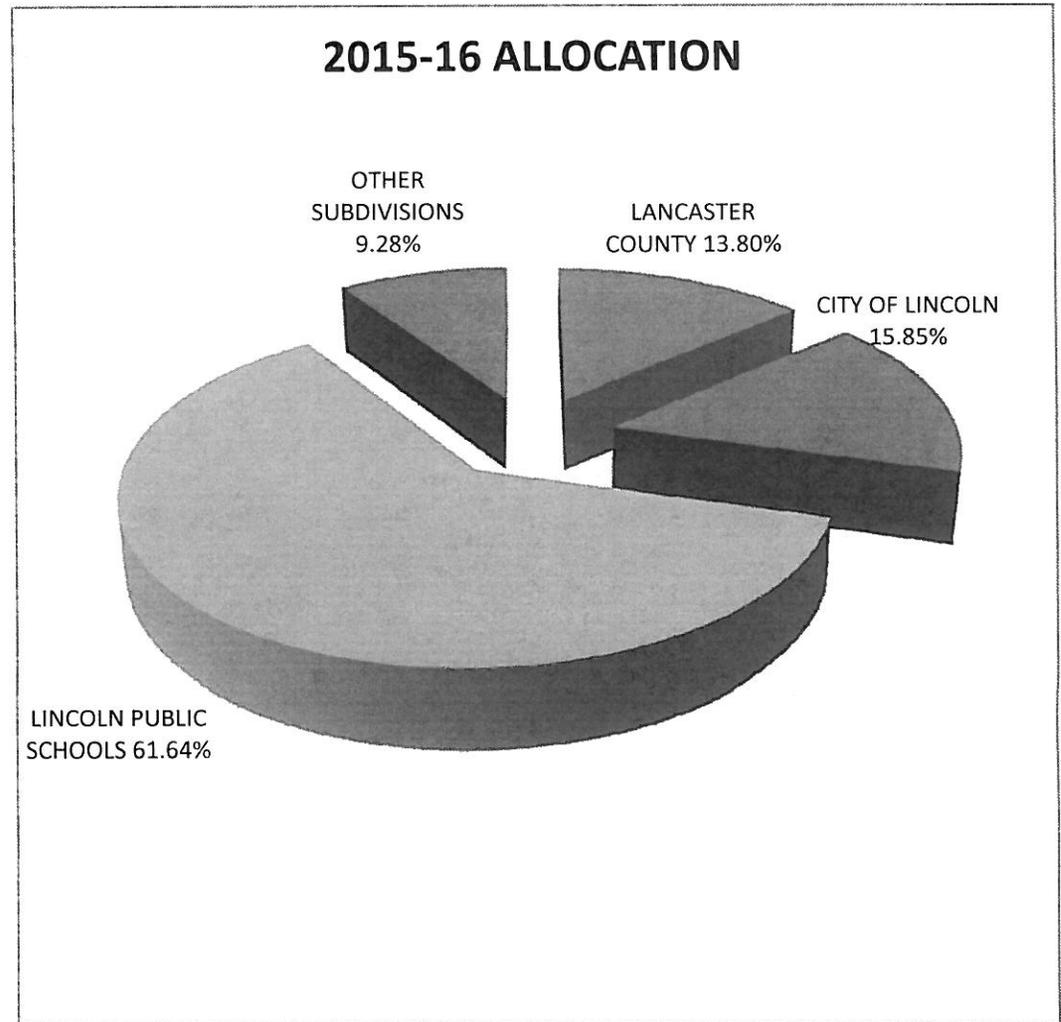
Based from February 2003 County Attorney Opinion.

LANCASTER COUNTY
2015-2016 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.027922 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

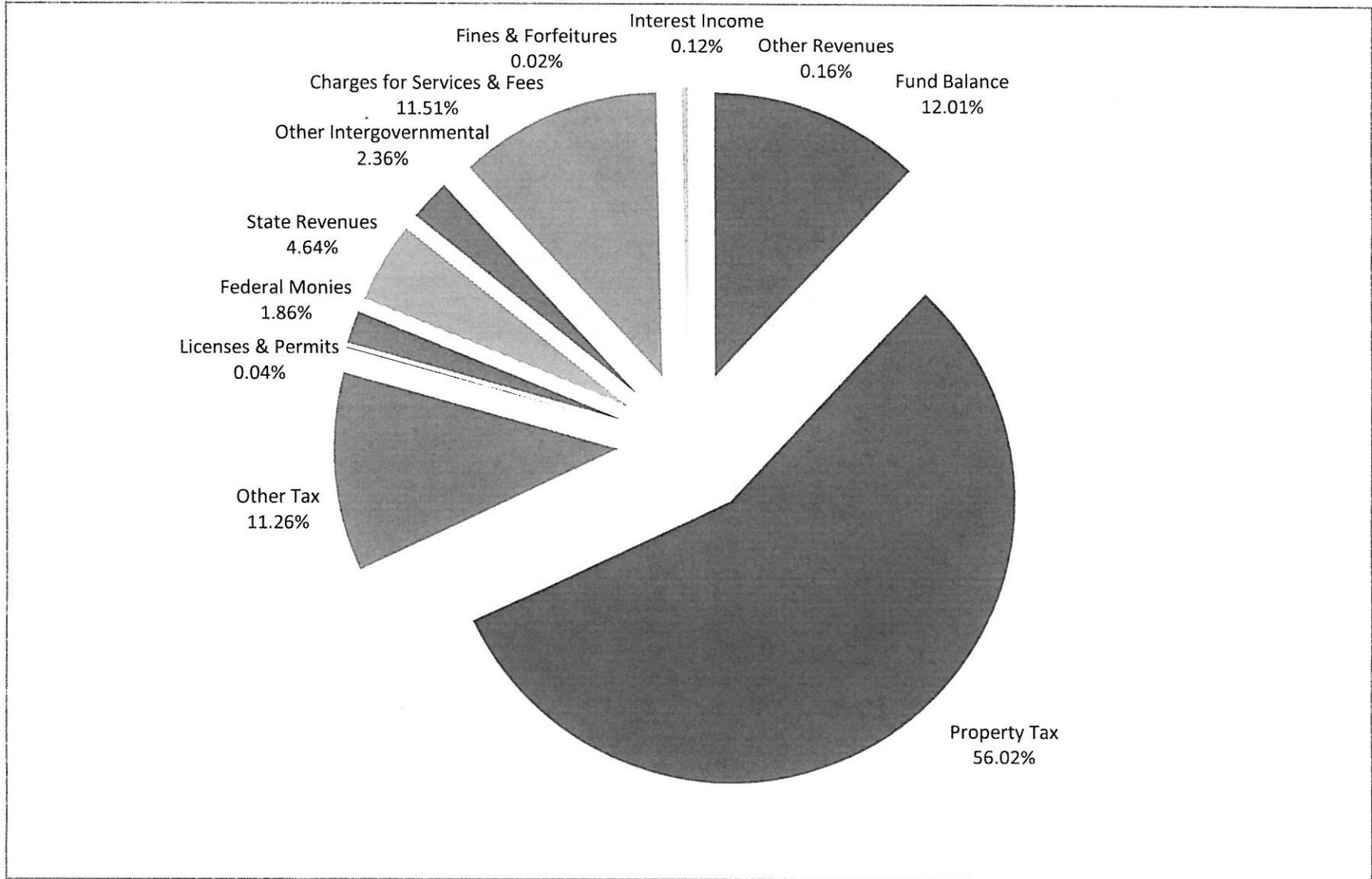
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.278300	LANCASTER COUNTY	13.80%
0.319580	CITY OF LINCOLN	15.85%
1.242895	LINCOLN PUBLIC SCHOOLS	61.64%
0.187147	OTHER SUBDIVISIONS	9.28%

OTHER SUBDIVISIONS

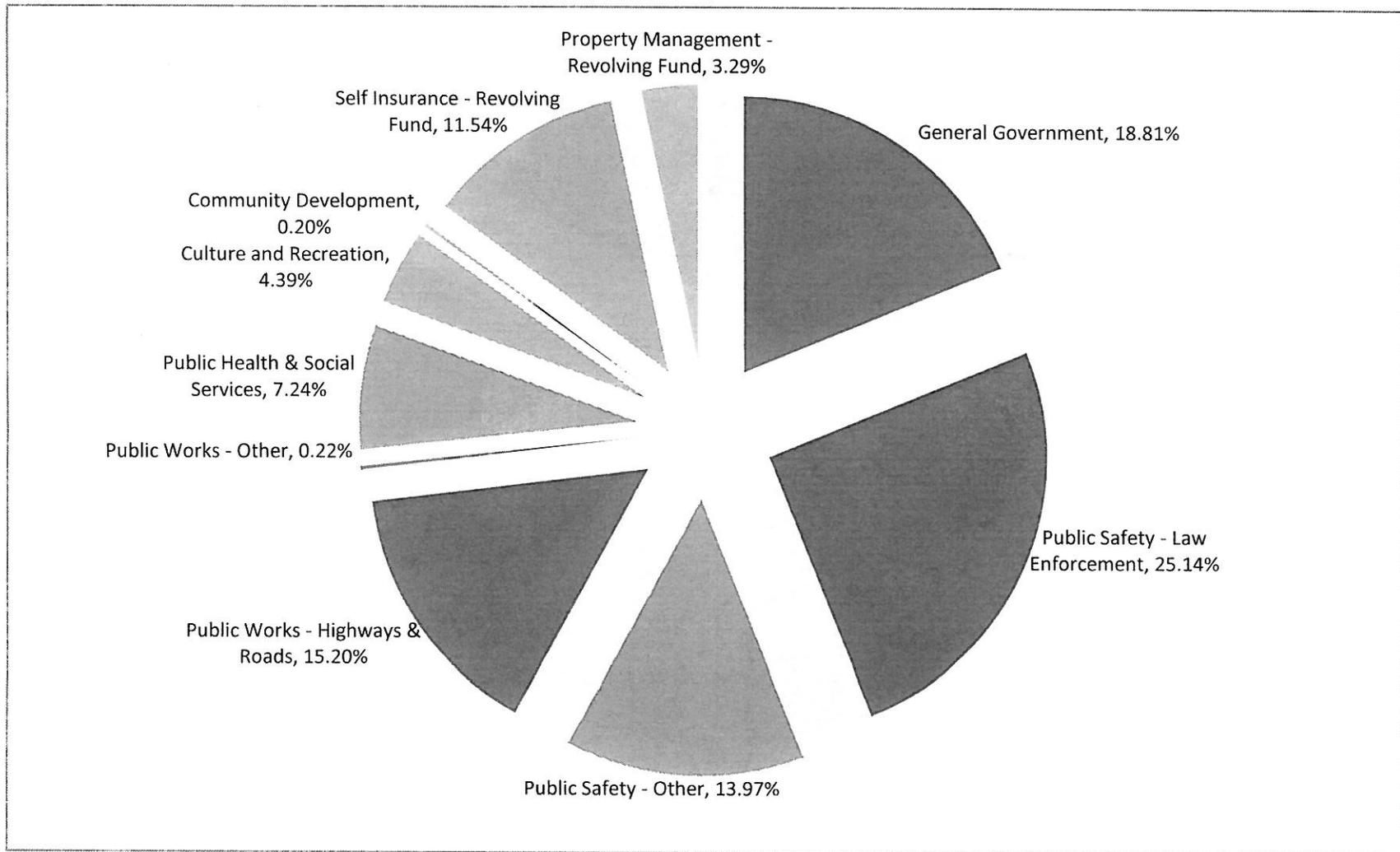
0.001471	Agricultural Society
0.003068	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.034472	Lower Platte South NRD
0.017000	Public Building Commission
0.016000	Railroad Transportation Safety District
0.075700	Southeast Community College
0.024436	Lancaster County Correctional Facility JPA



**2015-16 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2015
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND OPERATING:						
COUNTY BOARD	286,796	144,985	141,811	49.45%	143,398	(1,587)
COUNTY CLERK	1,031,481	499,729	531,752	51.55%	515,741	16,012
COUNTY TREASURER	3,433,607	1,589,037	1,844,570	53.72%	1,716,804	127,767
ASSESSOR	4,050,108	2,035,848	2,014,260	49.73%	2,025,054	(10,794)
ROD TECHNOLOGY	311,903	69,261	242,642	77.79%	155,952	86,691
ELECTION COMMISSIONER	1,063,335	368,468	694,867	65.35%	531,668	163,199
DATA PROCESSING	1,089,514	386,569	702,945	64.52%	544,757	158,188
BUDGET & FISCAL	338,694	171,520	167,174	49.36%	169,347	(2,173)
ADMINISTRATIVE SERVICES	412,979	206,692	206,287	49.95%	206,490	(202)
BOARD OF EQUALIZATION	453,550	247,667	205,883	45.39%	226,775	(20,892)
CLERK OF DIST COURT	1,770,378	843,622	926,756	52.35%	885,189	41,567
COUNTY COURT	905,847	464,888	440,959	48.68%	452,924	(11,965)
JUVENILE COURT	1,936,614	977,234	959,380	49.54%	968,307	(8,927)
DISTRICT COURT	2,751,097	1,261,336	1,489,761	54.15%	1,375,549	114,212
PUBLIC DEFENDER	4,131,153	1,994,517	2,136,636	51.72%	2,065,577	71,060
JURY COMMISSIONER	144,516	72,040	72,476	50.15%	72,258	218
COOPERATIVE EXTENSION	1,082,307	504,992	577,315	53.34%	541,154	36,161
RECORDS INFO & MGMT	636,614	314,719	321,895	50.56%	318,307	3,588
SHERIFF	11,654,864	5,843,439	5,811,425	49.86%	5,827,432	(16,007)
COUNTY ATTORNEY	7,266,607	3,469,949	3,796,658	52.25%	3,633,304	163,355
CORRECTIONS	21,958,473	10,898,338	11,060,135	50.37%	10,979,237	80,899
JUVENILE PROBATION	317,228	137,977	179,251	56.51%	158,614	20,637
ADULT PROBATION	377,297	156,539	220,758	58.51%	188,649	32,110
COMMUNITY CORRECTIONS	2,895,998	1,374,576	1,521,422	52.54%	1,447,999	73,423
JUVENILE DETENTION	6,283,830	2,957,399	3,326,431	52.94%	3,141,915	184,516
EMERGENCY SERVICES	546,416	236,269	310,147	56.76%	273,208	36,939
COUNTY ENGINEER	4,127,804	2,088,429	2,039,375	49.41%	2,063,902	(24,527)
MENTAL HEALTH BD	140,731	72,045	68,686	48.81%	70,366	(1,679)
GENERAL ASSISTANCE	2,307,315	1,391,231	916,084	39.70%	1,153,658	(237,573)
VETERANS SERVICE	384,348	212,867	171,481	44.62%	192,174	(20,693)
G.A. OPERATING	447,551	220,228	227,323	50.79%	223,776	3,548
HUMAN SERVICES	388,081	189,972	198,109	51.05%	194,041	4,068
TOTAL G.F. OPERATING	84,927,036	41,402,379	43,524,657	51.25%	42,463,518	1,061,139

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2015
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS OPERATING:						
BRIDGE & SPECIAL RD	10,259,916	2,356,728	7,903,188	77.03%	5,129,958	2,773,230
HIGHWAY FUND	12,458,352	3,110,732	9,347,620	75.03%	6,229,176	3,118,444
MENTAL HEALTH	3,480,628	1,683,028	1,797,600	51.65%	1,740,314	57,286
NOXIOUS WEED	396,867	206,208	190,659	48.04%	198,434	(7,774)
CO/CITY PROPERTY MGMT	3,622,174	1,806,179	1,815,995	50.14%	1,811,087	4,908
COUNTY PROPERTY MGMT	1,509,982	801,419	708,563	46.93%	754,991	(46,428)
TOTAL OTHER FUNDS OPERATING	31,727,919	9,964,294	21,763,625	68.59%	15,863,960	5,899,665
NON-OPERATING BUDGETS:						
G.F. GENERAL GOVERNMENT	14,942,448	6,255,967	8,686,481	58.13%	7,471,224	1,215,257
G.F. JUSTICE SYSTEM	2,398,309	615,584	1,782,725	74.33%	1,199,155	583,570
G.F. HHS	4,362,540	1,386,513	2,976,027	68.22%	2,181,270	794,757
WORKERS COMPENSATION	1,402,090	440,731	961,359	68.57%	701,045	260,314
OTHER SELF INSURANCE	2,994,603	264,133	2,730,470	91.18%	1,497,302	1,233,168
EMPLOYEES' INSURANCE	16,570,448	5,331,226	11,239,222	67.83%	8,285,224	2,953,998
VISITORS IMPROVEMENT	3,307,564	918,655	2,388,909	72.23%	1,653,782	735,127
VISITORS PROMOTION	2,353,393	738,750	1,614,643	68.61%	1,176,697	437,947
RURAL LIBRARY	793,279	-	793,279	100.00%	396,640	396,640
VETERANS AID	14,096	1,788	12,308	87.31%	7,048	5,260
GRANTS FUND	5,890,557	1,273,422	4,617,135	78.38%	2,945,279	1,671,857
KENO FUND	2,579,285	54,746	2,524,539	97.88%	1,289,643	1,234,897
ECONOMIC DEVELOPMENT	356,410	732	355,678	99.79%	178,205	177,473
DEBT SERVICE	1,090,111	591,239	498,872	45.76%	545,056	(46,183)
BUILDING FUND	1,024,402	54,438	969,965	94.69%	512,201	457,764
JAIL SAVINGS FUND	855,968	13,201	842,767	98.46%	427,984	414,783
CITY BUILDING MAINTENANCE	694,647	157,072	537,575	77.39%	347,324	190,252
TOTAL NON-OPERATING	61,630,150	18,098,196	43,531,954	70.63%	30,815,075	12,716,879
GRAND TOTAL	178,285,105	69,464,869	108,820,236	61.04%	89,142,553	19,677,684

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 16 COMPARED TO FY 15

	YTD	YTD	DIFFERENCE	
	12/31/2015	12/31/2014	Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	144,985	131,612	13,373	10.16%
COUNTY CLERK	499,729	508,256	(8,527)	-1.68%
COUNTY TREASURER	1,589,037	1,629,777	(40,741)	-2.50%
ASSESSOR	2,035,848	1,923,346	112,502	5.85%
ROD TECHNOLOGY	69,261	135,900	(66,639)	-49.04%
ELECTION COMMISSIONER	368,468	651,596	(283,128)	-43.45%
DATA PROCESSING	386,569	414,635	(28,066)	-6.77%
BUDGET & FISCAL	171,520	163,807	7,712	4.71%
ADMINISTRATIVE SERVICES	206,692	193,434	13,258	6.85%
BOARD OF EQUALIZATION	247,667	124,227	123,440	99.37%
CLERK OF DIST COURT	843,622	839,530	4,091	0.49%
COUNTY COURT	464,888	465,498	(610)	-0.13%
JUVENILE COURT	977,234	936,511	40,723	4.35%
DISTRICT COURT	1,261,336	1,369,492	(108,156)	-7.90%
PUBLIC DEFENDER	1,994,517	1,886,504	108,013	5.73%
JURY COMMISSIONER	72,040	73,287	(1,247)	-1.70%
COOPERATIVE EXTENSION	504,992	460,765	44,228	9.60%
RECORDS INFO & MGMT	314,719	293,434	21,286	7.25%
SHERIFF	5,843,439	5,403,868	439,570	8.13%
COUNTY ATTORNEY	3,469,949	3,374,229	95,720	2.84%
CORRECTIONS	10,898,338	10,433,153	465,185	4.46%
JUVENILE PROBATION	137,977	114,792	23,184	20.20%
ADULT PROBATION	156,539	145,438	11,100	7.63%
COMMUNITY CORRECTIONS	1,374,576	1,337,059	37,517	2.81%
JUVENILE DETENTION	2,957,399	2,984,320	(26,922)	-0.90%
EMERGENCY SERVICES	236,269	212,396	23,873	11.24%
COUNTY ENGINEER	2,088,429	1,976,842	111,587	5.64%
MENTAL HEALTH BD	72,045	44,503	27,542	61.89%
GENERAL ASSISTANCE	1,391,231	1,248,246	142,985	11.45%
VETERANS SERVICE	212,867	402,851	(189,985)	-47.16%
G.A. OPERATING	220,228	-	220,228	
HUMAN SERVICES	189,972	260,935	(70,963)	-27.20%
TOTAL G.F. OPERATING	41,402,379	40,140,243	1,262,136	3.14%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	2,356,728	2,282,179	74,550	3.27%
HIGHWAY FUND	3,110,732	2,707,001	403,731	16.66%
MENTAL HEALTH	1,683,028	1,911,809	(228,781)	-4.54%
NOXIOUS WEED	206,208	196,426	9,782	6.20%
CO/CITY PROPERTY MGMT	1,806,179	1,738,430	67,749	4.77%
COUNTY PROPERTY MGMT	801,419	710,024	91,395	13.12%
TOTAL OTHER FUNDS OPERATING	9,964,294	9,545,868	418,426	3.57%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	6,255,967	4,357,254	1,898,713	43.58%
G.F. JUSTICE SYSTEM	615,584	697,128	(81,544)	-11.70%
G.F. HHS	1,386,513	1,329,730	56,784	4.27%
WORKERS COMPENSATION	440,731	616,769	(176,038)	-28.54%
OTHER SELF INSURANCE	264,133	349,771	(85,638)	-24.48%
EMPLOYEES' INSURANCE	5,331,226	6,253,214	(921,988)	-14.74%
VISITORS IMPROVEMENT	918,655	1,090,365	(171,711)	-15.75%
VISITORS PROMOTION	738,750	700,002	38,748	5.54%
RURAL LIBRARY	-	-	-	
VETERANS AID	1,788	1,272	516	40.53%
GRANTS FUND	1,273,422	1,198,691	74,731	6.23%
KENO FUND	54,746	26,152	28,594	109.34%
ECONOMIC DEVELOPMENT	732	1,277	(545)	-42.66%
DEBT SERVICE	591,239	1,261,643	(670,404)	-53.14%
BUILDING FUND	54,438	58,985	(4,548)	-7.71%
JAIL SAVINGS FUND	13,201	2,108	11,093	526.27%
LANCASTER MANOR	-	778,709	(778,709)	-100.00%
CITY BUILDING MAINTENANCE	157,072	167,690	(10,618)	-6.33%
TOTAL NON-OPERATING	18,098,196	18,890,760	(792,564)	-2.54%
GRAND TOTAL	69,464,869	68,576,871	887,998	1.29%

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2015
PERCENT OF DAYS REMAINING - 49.62%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.62% OF BUDGET	(OVER) UNDER
COUNTY BOARD	286,796	144,985	141,811	49.45%	142,308	(497)
COUNTY CLERK	829,757	387,589	442,168	53.29%	411,725	30,443
COUNTY TREASURER	2,741,774	1,298,027	1,443,747	52.66%	1,360,468	83,279
ASSESSOR	3,657,801	1,824,252	1,833,549	50.13%	1,815,001	18,549
ELECTION COMMISSIONER	708,028	273,536	434,492	61.37%	351,323	83,169
BUDGET & FISCAL	328,713	166,580	162,133	49.32%	163,107	(974)
ADMINISTRATIVE SERVICES	364,185	183,063	181,122	49.73%	180,709	413
CLERK OF DIST COURT	1,586,244	763,992	822,252	51.84%	787,094	35,157
JUVENILE COURT	597,835	312,456	285,379	47.74%	296,646	(11,266)
DISTRICT COURT	1,163,428	585,189	578,239	49.70%	577,293	946
PUBLIC DEFENDER	3,727,825	1,789,312	1,938,513	52.00%	1,849,747	88,766
JURY COMMISSIONER	103,606	52,399	51,207	49.42%	51,409	(203)
COOPERATIVE EXTENSION	537,072	271,659	265,413	49.42%	266,495	(1,082)
RECORDS INFO & MGMT	414,228	210,113	204,115	49.28%	205,540	(1,425)
SHERIFF	9,761,702	4,790,481	4,971,221	50.93%	4,843,757	127,465
COUNTY ATTORNEY	6,350,643	2,987,334	3,363,309	52.96%	3,151,189	212,120
CORRECTIONS	14,771,955	7,327,310	7,444,645	50.40%	7,329,844	114,801
COMMUNITY CORRECTIONS	1,832,366	935,842	896,524	48.93%	909,220	(12,696)
JUVENILE DETENTION	4,284,193	1,985,332	2,298,861	53.66%	2,125,817	173,044
EMERGENCY SERVICES	245,810	124,184	121,626	49.48%	121,971	(345)
COUNTY ENGINEER	3,612,720	1,797,759	1,814,961	50.24%	1,792,632	22,330
MENTAL HEALTH BD	106,922	52,923	53,999	50.50%	53,055	945
VETERANS SERVICE	346,923	194,365	152,558	43.97%	172,143	(19,585)
G.A. OPERATING	417,462	209,564	207,898	49.80%	207,145	753
HUMAN SERVICES	343,762	173,152	170,610	49.63%	170,575	35
TOTAL GENERAL FUND	59,121,750	28,841,396	30,280,354	51.22%	29,336,212	944,142
OTHER FUNDS						
SAFETY & TRAINING	143,412	72,637	70,775	49.35%	71,161	(386)
BRIDGE & SPECIAL RD	1,953,369	1,055,648	897,721	45.96%	969,262	(71,541)
HIGHWAY FUND	2,583,108	1,269,129	1,313,979	50.87%	1,281,738	32,241
MENTAL HEALTH	2,390,375	1,236,488	1,153,887	48.27%	1,186,104	(32,217)
NOXIOUS WEED	266,128	129,127	137,001	51.48%	132,053	4,948
BLDG & GROUNDS	3,558,572	1,747,212	1,811,360	50.90%	1,765,763	45,597
PROPERTY MANAGEMENT	504,856	283,787	221,069	43.79%	250,510	(29,441)
GRAND TOTAL	70,521,570	34,635,424	35,886,146	50.89%		

LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY16 COMPARED TO FY15

GENERAL FUND	PAYROLL 12/31/15	PAYROLL 12/31/14	VARIANCE	REMAINING PERCENT
COUNTY BOARD	144,985	131,612	13,373	10.16%
COUNTY CLERK	387,589	398,954	(11,366)	-2.85%
COUNTY TREASURER	1,298,027	1,299,483	(1,456)	-0.11%
ASSESSOR	1,824,252	1,747,078	77,174	4.42%
ELECTION COMMISSIONER	273,536	422,869	(149,333)	-35.31%
BUDGET & FISCAL	166,580	158,960	7,620	4.79%
ADMINISTRATIVE SERVICES	183,063	173,367	9,696	5.59%
CLERK OF DIST COURT	763,992	761,939	2,053	0.27%
JUVENILE COURT	312,456	284,348	28,107	9.88%
DISTRICT COURT	585,189	557,060	28,129	5.05%
PUBLIC DEFENDER	1,789,312	1,696,064	93,249	5.50%
JURY COMMISSIONER	52,399	48,079	4,320	8.98%
COOPERATIVE EXTENSION	271,659	226,921	44,738	19.72%
RECORDS INFO & MGMT	210,113	196,054	14,059	7.17%
SHERIFF	4,790,481	4,559,141	231,340	5.07%
COUNTY ATTORNEY	2,987,334	2,964,682	22,652	0.76%
CORRECTIONS	7,327,310	6,886,478	440,832	6.40%
COMMUNITY CORRECTIONS	935,842	842,357	93,484	11.10%
JUVENILE DETENTION	1,985,332	2,043,545	(58,212)	-2.85%
EMERGENCY SERVICES	124,184	108,152	16,032	14.82%
COUNTY ENGINEER	1,797,759	1,727,796	69,963	4.05%
MENTAL HEALTH BD	52,923	40,278	12,645	31.39%
VETERANS SERVICE	194,365	367,700	(173,336)	-47.14%
G.A. OPERATING	209,564	-	209,564	100.00%
HUMAN SERVICES	173,152	246,739	(73,587)	-29.82%
TOTAL GENERAL FUND	28,841,396	27,889,657	951,739	3.41%
OTHER FUNDS				
SAFETY & TRAINING	72,637	70,657	1,980	2.80%
BRIDGE & SPECIAL RD	1,055,648	1,105,531	(49,882)	-4.51%
HIGHWAY FUND	1,269,129	1,264,634	4,496	0.36%
MENTAL HEALTH	1,236,488	1,195,850	40,637	3.40%
NOXIOUS WEED	129,127	117,475	11,652	9.92%
BLDG & GROUNDS	1,747,212	1,677,699	69,513	4.14%
PROPERTY MANAGEMENT	283,787	263,210	20,577	7.82%
GRAND TOTAL	34,635,424	33,584,713	1,050,711	3.13%

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2015
PERCENT OF YEAR REMAINING - 49.62%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 14
COUNTY CLERK	500	1,761	(1,261)	-252.16%	320
COUNTY TREASURER	100	1,103	(1,003)	-1003.24%	38
ASSESSOR/ROD	20,000	11,734	8,266	41.33%	51,384
ELECTION COMMISSIONER	5,000	0	5,000	100.00%	6,640
CLERK OF DIST COURT	200	0	200	100.00%	242
PUBLIC DEFENDER	2,500	1,078	1,422	56.87%	1,674
SHERIFF	299,100	155,191	143,909	48.11%	217,470
COUNTY ATTORNEY	-	732	(732)		1,446
CORRECTIONS	300,250	107,812	192,438	64.09%	201,364
JUVENILE DETENTION	12,369	5,260	7,109	57.48%	9,268
TOTAL GENERAL FUND	647,519	288,986	358,533	55.37%	497,949
OTHER FUNDS					
BRIDGE & SPECIAL RD	30,000	13,937	16,063	53.54%	33,786
HIGHWAY FUND	30,000	3,667	26,333	87.78%	30,957
MENTAL HEALTH	58,000	28,866	29,134	50.23%	44,701
BLDG & GROUNDS	-	18,925	(18,925)		30,831
PROPERTY MANAGEMENT	22,000	21,963	37	0.17%	27,833
GRAND TOTAL	787,519	376,345	411,174	52.21%	666,056

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2015
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 16			
	ADOPTED	YTD	BALANCE	PERCENT
	BUDGET	ACTUAL	REMAINING	REMAINING
REAL & PERSONAL TAX	64,054,066	27,446,561	36,607,505	57.15%
M.V. TAX	7,600,000	4,140,461	3,459,539	45.52%
INHERITANCE TAX	5,000,000	4,185,332	814,668	16.29%
LODGING TAX	3,000,000	1,909,052	1,090,948	36.36%
STATE	15,613,327	7,934,872	7,678,455	49.18%
FEDERAL	4,208,115	1,348,759	2,859,356	67.95%
DRUG TAX	-	447	-447	
I.G. TRANSFER	26,524	6,288	20,236	76.29%
IN LIEU OF TAXES	1,872,779	2,533	1,870,246	99.86%
CITY - JOINT BUDGETS	974,434	1,310	973,124	99.87%
FEES & COMMISSIONS	10,202,287	4,965,273	5,237,014	51.33%
CHARGES FOR SERVICES:				
GENERAL FUND	2,716,132	1,065,260	1,650,872	60.78%
WORKERS COMP	653,912	655,351	-1,439	-0.22%
SELF INSURANCE LOSS	376,914	379,414	-2,500	-0.66%
GROUP INSURANCE	11,700,000	6,461,782	5,238,219	44.77%
BRIDGE & ROAD	950,000	221,300	728,700	76.71%
HIGHWAY	15,000	539,791	-524,791	-3498.60%
MENTAL HEALTH	357,400	126,889	230,511	64.50%
MEDICAID/MEDICARE/MRO	931,923	428,818	503,105	53.99%
WEED	58,400	40,981	17,419	29.83%
CO/CITY PROP MGMT	3,136,707	1,807,422	1,329,285	42.38%
PROPERTY MANAGEMENT	1,446,436	790,666	655,770	45.34%
CITY PROPERTY MGMT	303,500	151,750	151,750	50.00%
LICENSE AND PERMITS	51,000	22,770	28,230	55.35%
OTHER MISC	269,002	201,986	67,016	24.91%
FOREITURES	271,650	411,163	(139,513)	-51.36%
KENO PROCEEDS	1,000,000	499,852	500,148	50.01%
INTEREST	176,950	106,640	70,310	39.73%
TRANSFERS	12,592,451	5,865,081	6,727,370	53.42%
TOTAL	149,558,909	71,717,804	77,841,105	52.05%
LESS TRANSFERS	12,592,451	5,865,081	6,727,370	53.42%
NET OF TRANSFERS	136,966,458	65,852,723	71,113,735	51.92%

**LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY16 COMPARED TO FY15**

	YTD	YTD	DIFFERENCE	
	12/31/2015	12/31/2014	AMOUNT	PERCENT
REAL & PERSONAL TAX	27,446,561	27,882,814	(436,253)	-1.56%
M.V. TAX	4,140,461	3,873,488	266,974	6.89%
INHERITANCE TAX	4,185,332	2,511,052	1,674,280	66.68%
LODGING TAX	1,909,052	1,779,571	129,482	7.28%
DRUG TAX	447	-	447	
STATE	7,934,872	7,168,584	766,288	10.69%
FEDERAL	1,348,759	1,605,687	(256,927)	-16.00%
I.G. TRANSFER	6,288	1,300	4,988	383.72%
IN LIEU & JT BUDGET	3,843	363	3,480	957.75%
FEES & COMMISSIONS	4,965,273	4,810,785	154,488	3.21%
CHARGES FOR SERVICES:				
GENERAL FUND	1,065,260	1,324,503	(259,243)	-19.57%
WORKERS COMP	655,351	622,972	32,379	5.20%
SELF INSURANCE LOSS	379,414	378,632	782	0.21%
GROUP INSURANCE	6,461,782	5,732,082	729,699	12.73%
BRIDGE & ROAD	221,300	280,604	(59,304)	-21.13%
HIGHWAY	539,791	12,418	527,373	4246.85%
MENTAL HEALTH	126,889	288,661	(161,772)	-56.04%
MEDICAID/MEDICARE/MRO	428,818	434,566	(5,748)	-1.32%
WEED	40,981	28,680	12,302	42.89%
CO/CITY PROP MGMT	1,807,422	1,744,589	62,833	3.60%
PROPERTY MANAGEMENT	790,666	703,739	86,927	12.35%
CITY PROPERTY MGMT	151,750	151,750	-	0.00%
LICENSE AND PERMITS	22,770	16,500	6,270	38.00%
OTHER MISC	201,986	209,989	(8,003)	-3.81%
FOREITURES	411,163	883,775	(472,612)	-53.48%
KENO PROCEEDS	499,852	492,567	7,285	1.48%
INTEREST	106,640	84,711	21,929	25.89%
TRANSFERS	5,865,081	4,562,589	1,302,492	28.55%
TOTAL	71,717,804	67,586,970	4,130,834	6.11%
LESS TRANSFERS	5,865,081	4,562,589	1,302,492	28.55%
NET OF TRANSFERS	65,852,723	63,024,381	2,828,342	4.49%

LANCASTER COUNTY
LEVY PROJECTIONS

	(Current Year) <u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Valuation	22,734,609,927	23,189,302,126	23,653,088,168
		2%	2%
Property Tax	63,270,500	64,535,828	65,826,544
		1,265,328	1,290,717
Calculated Levy	0.2783	0.2783	0.2783
Levy Breakdown:			
Prior Year Levy	0.2683		
RTSD portion	<u>0.0100</u>		
	0.2783		
Tax Dollar Breakdown:			
General Fund	63,066,500		
Debt Service Fund	-		
Building Fund	<u>204,000</u>		
	63,270,500		
Tax Dollar Breakdown:			
26.83 cent levy	60,997,039	62,216,898	63,461,236
RTSD portion (1.0 cent)	<u>2,273,461</u>	<u>2,318,930</u>	<u>2,365,309</u>
	63,270,500	64,535,828	65,826,544
Reduction - .1 cent (RTSD)		231,893	236,531
Reduction - .2 cent (RTSD)		463,786	473,062

	<u>2016-17</u>	<u>2017-18</u>	
Payroll (Estimated at 3% - includes FICA and Retirement)	1,743,000	1,795,290	(\$58.1 million - FY16)
Health Insurance (2.4% - 2016-17, 10% - 2017-18)	264,000	1,126,400	(\$11 million - FY16)

Operating Costs - General Fund

actually reduced in FY15

Workers Comp

Revenues are not covering costs - transferred \$700,000

Self Insurance

Transferred \$1,304,050 in FY16

Health Insurance

Bridge and Road Fund / Highway Fund

Transferred additional \$2.1 million in FY16

Keno - transferred \$1 million

Tax Relief??

Debt Service Fund

no levy - one more year of Health Dept bond

Building Fund

Levy is for \$204,000
 Approximate cost for reporting center \$100,000
 FF&E for 605 Building and Crisis Center

Crisis Center

rent on new building
 software
 FF&E for new building

East Beltway

need for \$1 million
 cost could go up to \$4.5 million

Adult Probation

Approximately \$70,000 rent for new reporting center

605 Building

FF&E will be approximately \$1 million
 new rent for Corrections
 rent for open space

LID ON RESTRICTED FUNDS:	
2015-16 Restricted Funds	41,870,910.00
Unused Authority	<u>18,695,657.14</u>
Total Restricted Funds Authority	<u>60,566,567.14</u>

RESTRICTED FUNDS:	
Property Tax	64,073,817.00
Motor Vehicle Pro-rate	154,700.00
In Lieu of Tax	1,872,779.00
Prior Year Capital Improvements	1,301,374.00
Motor Vehicle Tax	7,600,000.00
Insurance Premium Tax	600,000.00
Highway Allocation	7,120,349.00
Motor Vehicle Fee	<u>600,000.00</u>
	83,323,019.00

EXCEPTIONS:	
Capital Improvements	6,658,616.00
Interlocal Agreements	<u>34,793,493.00</u>
	41,452,109.00

2015-16 Restricted Funds	<u>41,870,910.00</u>
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PROPOSAL (LB 958)	
Total Restricted Funds Authority	60,566,567.14
Add:	
Capital Improvements	6,658,616.00
Interlocal Agreements	<u>34,793,493.00</u>
	102,018,676.14

2017-18 - The total amount of unused restricted funds authority carried forward cannot exceed three percent.

LANCASTER COUNTY
MID-YEAR REVIEW OF COUNTY GENERAL FUND
FY16 BUDGET

- 3-1 STATEMENT OF REVENUES AND EXPENDITURES
- 3-2 COMPARISON OF BUDGETED EXPENDITURES
- 3-3 COMPARISON OF EXPENDITURES THROUGH DECEMBER
- 3-4 COMPARISON OF BUDGETED REVENUES
- 3-5 COMPARISON OF ACTUAL REVENUES - DECEMBER
- 3-6 COMPARISON OF BUDGETED REVENUES (BU 9999)
- 3-7 COMPARISON OF ACTUAL REVENUES (BU 9999)
- 3-8 INHERITANCE TAX COLLECTIONS
- 3-10 REGISTER OF DEEDS FEES
- 3-12 INTEREST INCOME COMPARISON
- 3-13 INDIGENT DEFENSE COSTS
- 3-15 GENERAL ASSISTANCE
- 3-16 TRANSFERS

General Fund
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	75,681,500	35,130,010	40,551,490	53.58%
Licenses and Permits	49,000	21,520	27,480	56.08%
Federal Grants	2,083,149	741,403	1,341,746	64.41%
State Revenues	5,193,056	2,440,364	2,752,692	53.01%
Other Intergovernmental	2,633,903	2,387	2,631,516	99.91%
Charges for Services	12,899,419	6,019,031	6,880,388	53.34%
Fines & Forfeitures	25,000	17,502	7,498	29.99%
Interest Income	135,050	81,696	53,354	39.51%
Other Revenues	64,700	19,759	44,941	69.46%
Total Revenues	98,764,777	44,473,671	54,291,106	54.97%
Expenditures				
General Fund				
Salaries & Wages	42,595,192	20,880,515	21,714,677	50.98%
Employee Benefits	16,526,558	7,960,880	8,565,678	51.83%
Other Compensation Costs	521,304	476,871	44,433	8.52%
Office Supplies	312,910	128,499	184,411	58.93%
Operating Supplies	715,311	237,192	478,119	66.84%
Medical Supplies	66,225	23,123	43,102	65.08%
Energy Supplies	280,005	97,903	182,102	65.04%
Highway & Bridge Supplies	-	(682)	682	
Repair & Maintenance Supplies	6,060	192	5,868	96.83%
Food Supplies	22,500	5,715	16,785	74.60%
Other Contracted Services	9,466,574	4,325,932	5,140,642	54.30%
City/County Shared	4,230,915	1,152,870	3,078,045	72.75%
Not-For-Profit Contracts	2,021,450	658,725	1,362,725	67.41%
Trans, Travel & Subsistence	140,769	71,002	69,767	49.56%
Communications	169,822	80,426	89,396	52.64%
Postage, Courier & Freight	377,592	177,621	199,971	52.96%
Printing & Advertising	311,060	116,506	194,554	62.55%
Contracted Health Services	4,112,886	2,287,737	1,825,149	44.38%
Other Client Services	582,826	268,337	314,489	53.96%
Misc. Fees & Services	4,413,068	689,322	3,723,746	84.38%
Insurance & Surety Bonds	652,597	584,449	68,148	10.44%
Utilities	972,275	465,787	506,488	52.09%
Repair & Maintenance Costs	457,515	210,285	247,230	54.04%
Rentals	4,132,858	1,985,793	2,147,065	51.95%
Buildings	6,000	21,373	(15,373)	-256.22%
Equipment	769,682	340,316	429,366	55.78%
Total General Fund Expenditures	95,335,754	43,982,591	51,353,163	53.87%
Excess (Deficiency) of Revenues over Expenditures	3,429,023	491,081		
Other Financing Sources (Uses)				
Operating Transfers In	1,297,872	187,228		
Operating Transfers Out	(11,294,579)	(5,677,853)		
Total Other Financing Sources (Uses)	(9,996,707)	(5,490,624)		
Net Change in Fund Balance	(6,567,684)	(4,999,544)		
Fund Balance - July 1, 2015	12,757,684	12,757,684		
Encumbrance Credit				
Fund Balance - December 31, 2015	6,190,000	7,758,140		

**LANCASTER COUNTY
GENERAL FUND BUDGET
FY 16 COMPARED TO FY 15**

	FY2016	FY2015	DIFFERENCE	
			Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	286,796	277,222	9,574	3.45%
COUNTY CLERK	1,031,481	1,001,018	30,463	3.04%
COUNTY TREASURER	3,433,607	3,412,291	21,316	0.62%
ASSESSOR	4,050,108	3,949,466	100,642	2.55%
ROD TECHNOLOGY	311,903	370,206	(58,303)	-15.75%
ELECTION COMMISSIONER	1,063,335	1,373,877	(310,542)	-22.60%
DATA PROCESSING	1,089,514	931,566	157,948	16.96%
BUDGET & FISCAL	338,694	331,158	7,536	2.28%
ADMINISTRATIVE SERVICES	412,979	394,997	17,982	4.55%
BOARD OF EQUALIZATION	453,550	356,250	97,300	27.31%
CLERK OF DIST COURT	1,770,378	1,689,957	80,421	4.76%
COUNTY COURT	905,847	928,218	(22,371)	-2.41%
JUVENILE COURT	1,936,614	1,900,284	36,330	1.91%
DISTRICT COURT	2,751,097	2,858,004	(106,907)	-3.74%
PUBLIC DEFENDER	4,131,153	3,852,991	278,162	7.22%
JURY COMMISSIONER	144,516	154,759	(10,243)	-6.62%
COOPERATIVE EXTENSION	1,082,307	1,067,730	14,577	1.37%
RECORDS INFO & MGMT	636,614	609,907	26,707	4.38%
SHERIFF	11,654,864	10,962,544	692,320	6.32%
COUNTY ATTORNEY	7,266,607	6,901,769	364,838	5.29%
CORRECTIONS	21,958,473	20,884,716	1,073,757	5.14%
JUVENILE PROBATION	317,228	291,865	25,363	8.69%
ADULT PROBATION	377,297	344,868	32,429	9.40%
COMMUNITY CORRECTIONS	2,895,998	2,744,582	151,416	5.52%
JUVENILE DETENTION	6,283,830	6,019,052	264,778	4.40%
EMERGENCY SERVICES	546,416	534,520	11,896	2.23%
COUNTY ENGINEER	4,127,804	3,981,077	146,727	3.69%
MENTAL HEALTH BD	140,731	139,728	1,003	0.72%
GENERAL ASSISTANCE	2,307,315	2,457,315	(150,000)	-6.10%
VETERANS SERVICE	384,348	814,323	(429,975)	-52.80%
G.A. OPERATING	447,551	-	447,551	
HUMAN SERVICES	388,081	429,243	(41,162)	-9.59%
TOTAL G.F. OPERATING	84,927,036	81,965,503	2,961,533	3.61%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	14,942,448	10,693,046	4,249,402	39.74%
G.F. JUSTICE SYSTEM	2,398,309	2,326,985	71,324	3.07%
G.F. HHS	4,362,540	4,173,918	188,622	4.52%
TOTAL NON-OPERATING	21,703,297	17,193,949	4,509,348	26.23%
GRAND TOTAL	106,630,333	99,159,452	7,470,881	7.53%

LANCASTER COUNTY
COMPARISON OF DECEMBER (YTD)
FY 16 COMPARED TO FY 15

	12/31/2015	12/31/2014	DIFFERENCE	
			Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	144,985	131,612	13,373	10.16%
COUNTY CLERK	499,729	508,256	(8,527)	-1.68%
COUNTY TREASURER	1,589,037	1,629,777	(40,741)	-2.50%
ASSESSOR	2,035,848	1,923,346	112,502	5.85%
ROD TECHNOLOGY	69,261	135,900	(66,639)	-49.04%
ELECTION COMMISSIONER	368,468	651,596	(283,128)	-43.45%
DATA PROCESSING	386,569	414,635	(28,066)	-6.77%
BUDGET & FISCAL	171,520	163,807	7,712	4.71%
ADMINISTRATIVE SERVICES	206,692	193,434	13,258	6.85%
BOARD OF EQUALIZATION	247,667	124,227	123,440	99.37%
CLERK OF DIST COURT	843,622	839,530	4,091	0.49%
COUNTY COURT	464,888	465,498	(610)	-0.13%
JUVENILE COURT	977,234	936,511	40,723	4.35%
DISTRICT COURT	1,261,336	1,369,492	(108,156)	-7.90%
PUBLIC DEFENDER	1,994,517	1,886,504	108,013	5.73%
JURY COMMISSIONER	72,040	73,287	(1,247)	-1.70%
COOPERATIVE EXTENSION	504,992	460,765	44,228	9.60%
RECORDS INFO & MGMT	314,719	293,434	21,286	7.25%
SHERIFF	5,843,439	5,403,868	439,570	8.13%
COUNTY ATTORNEY	3,469,949	3,374,229	95,720	2.84%
CORRECTIONS	10,898,338	10,433,153	465,185	4.46%
JUVENILE PROBATION	137,977	114,792	23,184	20.20%
ADULT PROBATION	156,539	145,438	11,100	7.63%
COMMUNITY CORRECTIONS	1,374,576	1,337,059	37,517	2.81%
JUVENILE DETENTION	2,957,399	2,984,320	(26,922)	-0.90%
EMERGENCY SERVICES	236,269	212,396	23,873	11.24%
COUNTY ENGINEER	2,088,429	1,976,842	111,587	5.64%
MENTAL HEALTH BD	72,045	44,503	27,542	61.89%
GENERAL ASSISTANCE	1,391,231	1,248,246	142,985	11.45%
VETERANS SERVICE	212,867	402,851	(189,985)	-47.16%
G.A. OPERATING	220,228	-	220,228	
HUMAN SERVICES	189,972	260,935	(70,963)	-27.20%
TOTAL G.F. OPERATING	41,402,379	40,140,243	1,262,136	3.14%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	6,255,967	4,357,254	1,898,713	43.58%
G.F. JUSTICE SYSTEM	615,584	697,128	(81,544)	-11.70%
G.F. HHS	1,386,513	1,329,730	56,784	4.27%
TOTAL NON-OPERATING	8,258,064	6,384,112	1,873,952	29.35%
GRAND TOTAL	49,660,443	46,524,355	3,136,089	6.74%

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

	Budget	Budget	Difference	
	6/30/2016	6/30/2015	Amount	Percent
COUNTY CLERK	84,900	63,000	21,900	34.76%
COUNTY TREASURER	5,613,700	5,381,000	232,700	4.32%
ASSESSOR	2,000,000	2,100,000	(100,000)	-4.76%
ROD TECHNOLOGY	200,000	220,000	(20,000)	-9.09%
ELECTION COMMISSIONER	16,480	390,000	(373,520)	-95.77%
DATA PROCESSING	10,656	10,656	-	0.00%
BUDGET & FISCAL	16,000	15,000	1,000	6.67%
CLERK OF DIST COURT	440,000	400,000	40,000	10.00%
COUNTY COURT	40,200	41,150	(950)	-2.31%
DISTRICT COURT	226,600	223,100	3,500	1.57%
PUBLIC DEFENDER	400,919	401,774	(855)	-0.21%
COOPERATIVE EXTENSION	159,736	159,699	37	0.02%
RECORDS INFO & MGMT	81,557	88,960	(7,403)	-8.32%
SHERIFF	1,696,567	1,583,911	112,656	7.11%
COUNTY ATTORNEY	1,408,192	1,351,200	56,992	4.22%
CORRECTIONS	569,500	565,500	4,000	0.71%
JUVENILE PROBATION	-	50,000	(50,000)	-100.00%
COMMUNITY CORRECTIONS	1,722,860	1,647,839	75,021	4.55%
JUVENILE DETENTION	4,890,000	3,493,468	1,396,532	39.98%
EMERGENCY SERVICES	323,208	346,260	(23,052)	-6.66%
GENERAL ASSISTANCE	191,000	376,000	(185,000)	-49.20%
HUMAN SERVICES	233,906	243,719	(9,813)	-4.03%
SUBTOTAL	20,325,981	19,152,236	1,173,745	6.13%
GENERAL RECEIPTS	79,736,668	75,374,320	4,362,348	5.79%
TOTAL	100,062,649	94,526,556	5,536,093	5.86%

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

	Actual	Actual	Difference	
	12/31/2015	12/31/2014	Amount	Percent
COUNTY CLERK	32,785	24,763	8,023	32.40%
COUNTY TREASURER	2,601,736	2,540,551	61,186	2.41%
ASSESSOR	1,077,529	981,827	95,702	9.75%
ROD TECHNOLOGY	107,372	103,678	3,694	3.56%
ELECTION COMMISSIONER	2,911	1,628	1,283	78.82%
DATA PROCESSING	5,328	5,328	-	0.00%
BUDGET & FISCAL	14,096	6,943	7,153	103.02%
G.F. GENERAL GOVERNMENT	1,321	954	367	38.41%
CLERK OF DIST COURT	285,035	268,677	16,358	6.09%
COUNTY COURT	17,435	18,652	(1,217)	-6.52%
JUVENILE COURT	140	1,174	(1,034)	-88.08%
DISTRICT COURT	74,280	125,147	(50,867)	-40.65%
PUBLIC DEFENDER	23,717	20,539	3,178	15.47%
COOPERATIVE EXTENSION	6,484	54,035	(47,551)	-88.00%
RECORDS INFO & MGMT	43,943	41,917	2,026	4.83%
SHERIFF	867,222	812,008	55,214	6.80%
COUNTY ATTORNEY	418,134	540,219	(122,086)	-22.60%
CORRECTIONS	357,909	329,216	28,693	8.72%
COMMUNITY CORRECTIONS	791,553	790,632	922	0.12%
JUVENILE DETENTION	2,013,822	1,488,211	525,610	35.32%
EMERGENCY SERVICES	100,000	-	100,000	
GENERAL ASSISTANCE	238,807	216,952	21,855	10.07%
HUMAN SERVICES	30,716	15,633	15,083	96.48%
SUBTOTAL	9,112,275	8,388,684	723,590	8.63%
GENERAL RECEIPTS	35,548,625	34,035,076	1,513,549	4.45%
TOTAL	44,660,900	42,423,760	2,237,140	5.27%

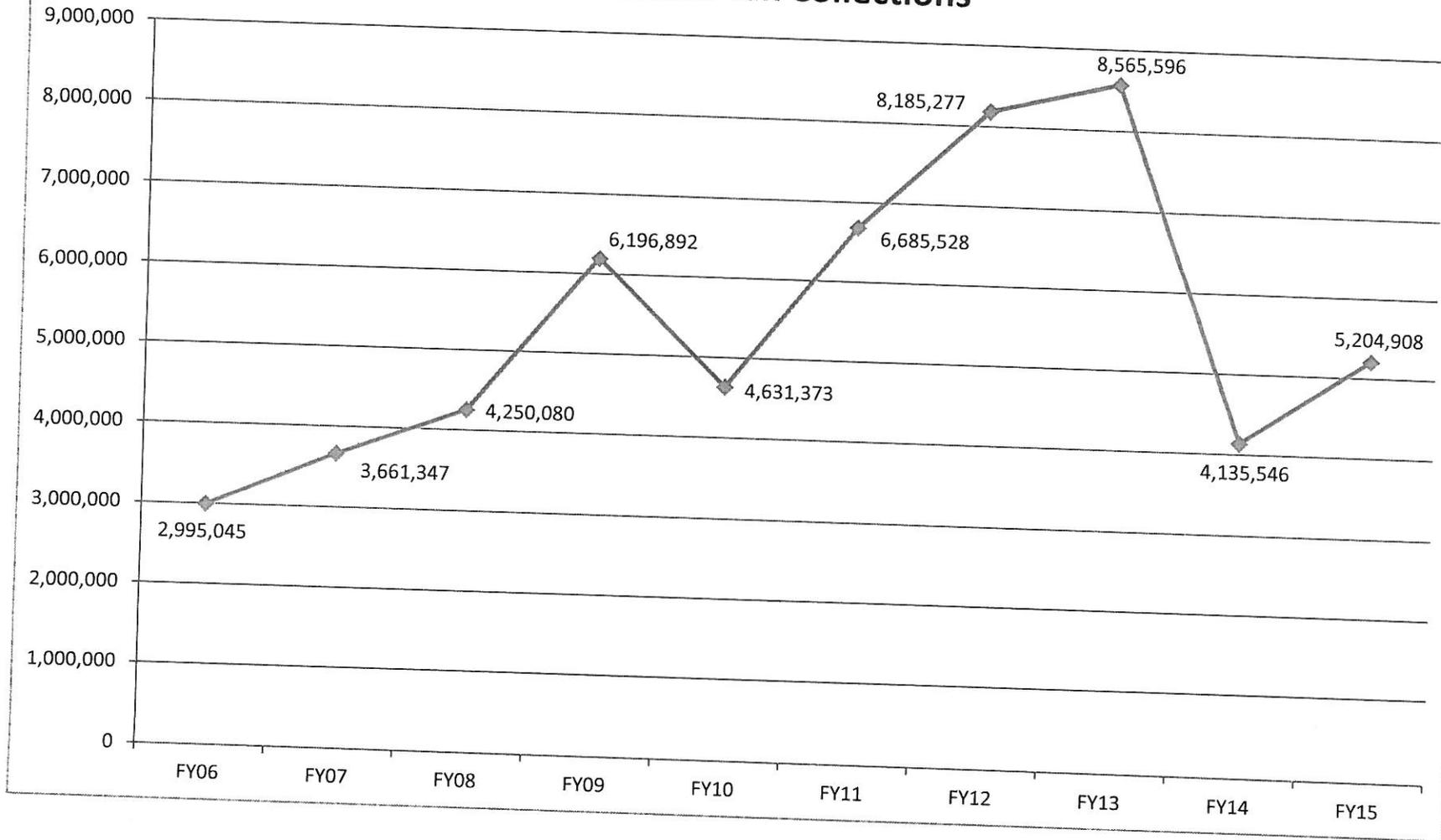
LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY16 COMPARED TO FY15

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2016	FY2015	AMOUNT	PERCENT
REAL & PERSONAL TAX	63,066,500	59,265,600	3,800,900	6.41%
M.V. TAX	7,600,000	7,000,000	600,000	8.57%
INHERITANCE TAX	5,000,000	5,000,000	-	0.00%
BEER & LIQUOR LICENSE	1,500	1,500	-	0.00%
US ENTITLEMENT LANDS	15,000	15,000	-	0.00%
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	-	-	-	
INSURANCE TAX ALLOCATION	600,000	550,000	50,000	9.09%
CARLINE TAX	20,000	20,000	-	0.00%
AIRLINE TAX	120,000	140,000	(20,000)	-14.29%
MOTOR VEHICLE PRO RATE	152,000	132,000	20,000	15.15%
STATE AID	-	-	-	
IN LIEU OF TAXES	1,866,779	1,719,585	147,194	8.56%
STATE COURT ADMINISTRATOR	6,000	-	6,000	
VENDING MACHINES COMM	1,500	-	1,500	
SUBDIVISION FEES	20,000	20,000	-	0.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	65,487	50,000	15,487	30.97%
OVERLOAD FINES	25,000	25,000	-	0.00%
OTHER MISC REVENUE	50,000	50,000	-	0.00%
FEDERAL GRANT TRANSFERS	26,902	35,635	(8,733)	-24.51%
KENO FUND TRANSFERS	1,000,000	1,250,000	(250,000)	-20.00%
TOTAL	79,736,668	75,374,320	4,362,348	5.79%

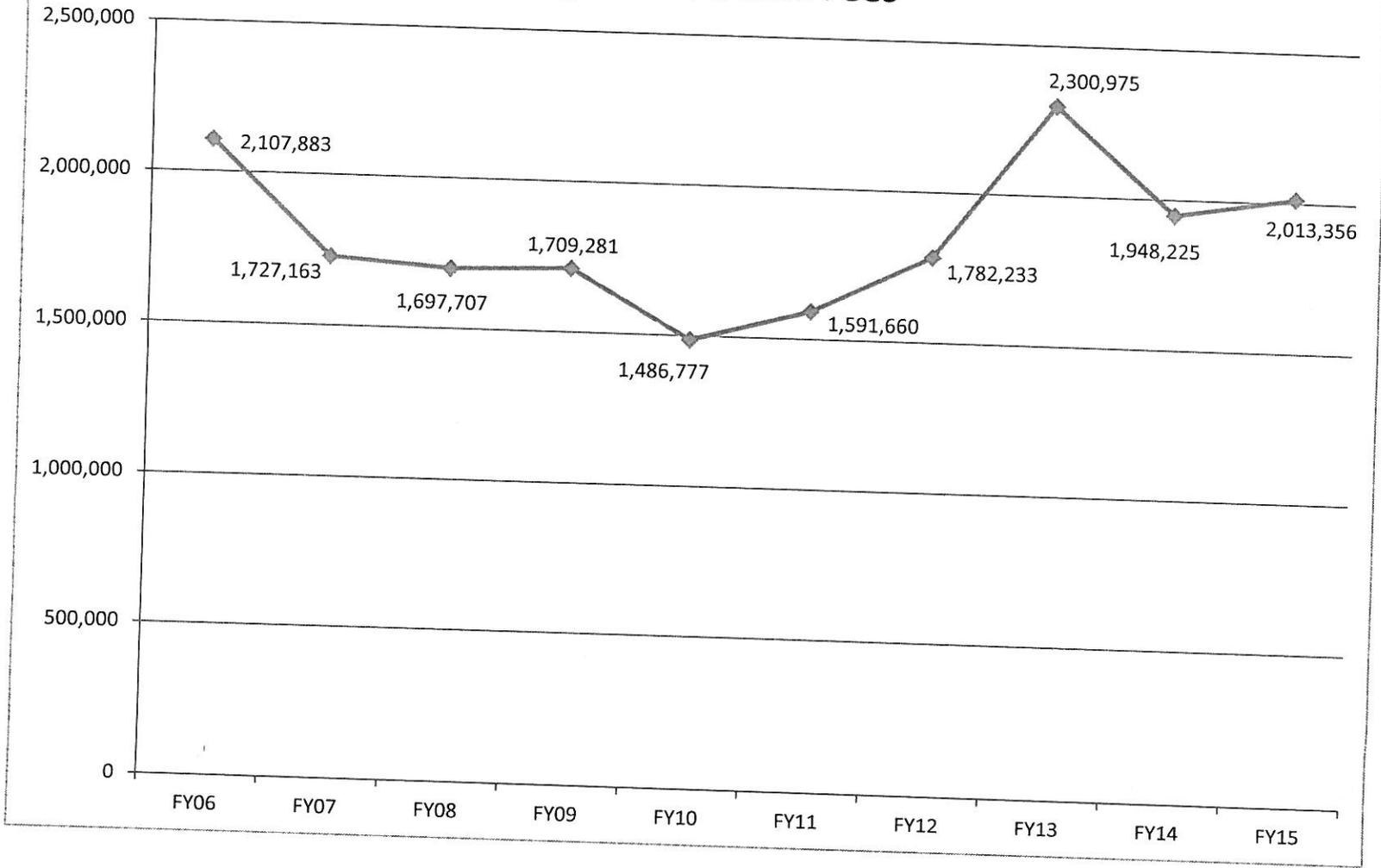
LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY16 COMPARED TO FY15

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2015	12/31/2014	AMOUNT	PERCENT
REAL & PERSONAL TAX	26,802,216	27,187,193	(384,976)	-1.42%
M.V. TAX	4,140,461	3,873,488	266,974	6.89%
INHERITANCE TAX	4,185,332	2,511,052	1,674,280	66.68%
BEER & LIQUOR LICENSE	1,020	400	620	155.00%
US ENTITLEMENT LANDS	1,488	-	1,488	
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	232,827	215,767	17,060	7.91%
INSURANCE TAX ALLOCATION	2,812	-	2,812	
CARLINE TAX	5,055	5,703	(647)	-11.35%
AIRLINE TAX	33,020	56,776	(23,756)	-41.84%
MOTOR VEHICLE PRO RATE	60,773	39,257	21,516	54.81%
STATE AID	-	-	-	
IN LIEU OF TAXES	2,387	359	2,029	565.32%
STATE COURT ADMINISTRATOR	6,000	25,000	(19,000)	-76.00%
VENDING COMMISSIONS	826	833	(7)	-0.83%
SUBDIVISION FEES	5,313	15,183	(9,870)	-65.01%
CABLE TELEVISION	-	-	-	
OTHER REIMB & REFUNDS	18,546	-	18,546	
OVERLOAD FINES	17,502	13,900	3,602	25.91%
SALE OF EQUIPMENT	7,029	82,276	(75,246)	-91.46%
OTHER MISC REVENUE	4,464	7,196	(2,732)	-37.96%
FEDERAL GRANT TRANSFERS	21,552	695	20,858	3003.21%
OTHER FUND TRANSFERS	-	-	-	
TOTAL	35,548,625	34,035,076	1,513,549	4.45%

Inheritance Tax Collections



Register of Deeds Fees



INTEREST INCOME COMPARISON
LANCASTER COUNTY

Total County

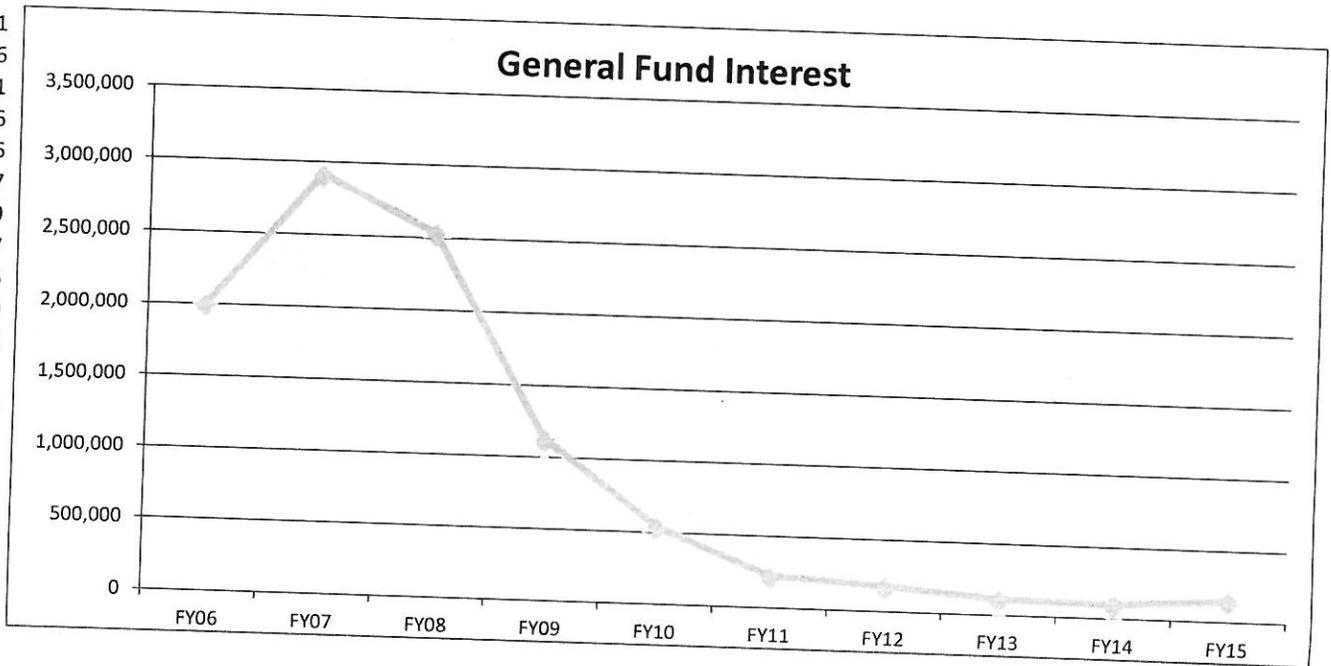
	FY11		FY12		FY13		FY14		FY15		FY16	
	<u>FY11</u>	<u>YTD</u>	<u>FY12</u>	<u>YTD</u>	<u>FY13</u>	<u>YTD</u>	<u>FY14</u>	<u>YTD</u>	<u>FY15</u>	<u>YTD</u>	<u>FY16</u>	<u>YTD</u>
JUL	22,689	22,689	12,058	12,058	13,407	13,407	9,890	9,890	11,285	11,285	3,936	3,936
AUG	70,620	93,309	31,971	44,029	23,943	37,350	14,041	23,931	18,334	29,619	22,389	26,325
SEP	21,851	115,160	25,188	69,217	17,716	55,066	11,991	35,922	14,687	44,306	29,107	55,432
OCT	18,568	133,728	13,103	82,320	9,416	64,482	9,011	44,933	12,422	56,728	18,165	73,597
NOV	25,206	158,934	22,115	104,435	13,801	78,283	9,584	54,517	15,585	72,313	18,145	91,742
DEC	27,764	186,698	16,144	120,579	13,222	91,505	11,780	66,297	12,398	84,711	14,898	106,640
JAN	15,339	202,037	19,738	140,317	8,232	99,737	9,479	75,776	17,976	102,687		
FEB	22,383	224,420	22,812	163,129	14,257	113,994	11,700	87,476	15,705	118,392		
MAR	31,053	255,473	24,674	187,803	12,412	126,406	14,138	101,614	14,307	132,699		
APR	19,524	274,997	20,639	208,442	10,919	137,325	12,467	114,081	19,555	152,254		
MAY	22,976	297,973	35,541	243,983	12,905	150,230	13,025	127,106	11,746	164,000		
JUN	27,420	325,393	19,902	263,885	11,833	162,063	12,999	140,105	28,299	192,299		
		325,393		263,885		162,063		140,105		192,299		

GENERAL FUND

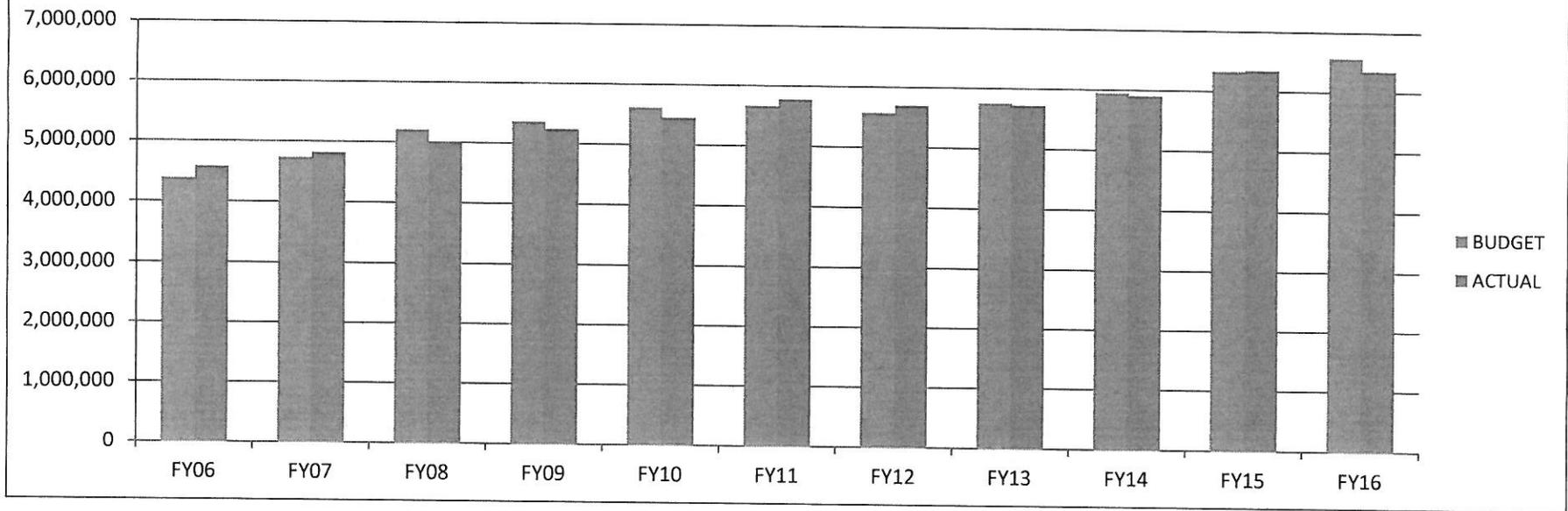
FY06	1,999,821
FY07	2,910,906
FY08	2,533,401
FY09	1,126,176
FY10	538,956
FY11	221,777
FY12	174,339
FY13	110,387
FY14	98,055
FY15	146,160
6 months	81,696

- G.F. BUDGET FOR FY09
- G.F. BUDGET FOR FY10
- G.F. BUDGET FOR FY11
- G.F. BUDGET FOR FY12
- G.F. BUDGET FOR FY13
- G.F. BUDGET FOR FY14
- G.F. BUDGET FOR FY15
- G.F. BUDGET FOR FY16

1,700,000
1,000,000
500,000
225,000
150,000
105,000
100,050
135,050



INDIGENT DEFENSE COSTS



	BUDGET	ACTUAL	ACTUAL INCREASE	
			AMOUNT	PERCENT
FY06	4,383,143	4,578,355	331,581	7.81%
FY07	4,732,734	4,815,938	237,583	5.19%
FY08	5,204,942	5,014,603	198,665	4.13%
FY09	5,364,492	5,237,434	222,831	4.44%
FY10	5,620,839	5,454,451	217,017	4.14%
FY11	5,671,131	5,777,289	322,838	5.92%
FY12	5,571,599	5,702,963	-74,326	-1.29%
FY13	5,757,496	5,725,692	22,729	0.40%
FY14	5,947,025	5,902,790	177,098	3.09%
FY15	6,336,152	6,352,968	450,178	7.63%
FY16	6,575,265	6,360,866	7,898	0.12%

Projected

Indigent Legal Costs
Lancaster County

BUDGET FOR FY16

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY16 Budget	542,612	235,000	1,066,500	600,000	4,131,153	6,575,265
Expended (6 months)	273,870	134,125	520,006	262,426	1,990,006	3,180,433
Balance 12-31-15	268,742	100,875	546,494	337,574	2,141,147	3,394,832
Projected Fiscal Year Variance	547,740 (5,128)	268,250 (33,250)	1,040,012 26,488	524,852 75,148	3,980,012 151,141	6,360,866 214,399

BUDGET FOR FY15

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY15 Budget	547,411	275,000	1,035,750	625,000	3,852,991	6,336,152
Expended	554,205	269,109	1,062,815	613,881	3,852,958	6,352,968
Variance	(6,794)	5,891	(27,065)	11,119	33	(16,816)

BUDGET FOR FY14

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY14 Budget	598,843	228,000	1,029,181	485,000	3,606,001	5,947,025
Expended	553,420	222,687	1,077,852	513,219	3,535,612	5,902,790
Variance	45,423	5,313	(48,671)	(28,219)	70,389	44,235

BUDGET FOR FY13

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY13 Budget	596,488	195,000	1,063,831	505,000	3,397,177	5,757,496
Expended	550,000	183,055	1,099,779	508,992	3,383,866	5,725,692
Variance	46,488	11,945	(35,948)	(3,992)	13,311	31,804

BUDGET FOR FY12

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY12 Budget	451,309	214,100	1,172,524	410,000	3,323,666	5,571,599
Expended	461,875	205,845	1,260,961	464,604	3,309,678	5,702,963
Variance	(10,566)	8,255	(88,437)	(54,604)	13,988	(131,364)

**Lancaster County
General Fund Transfers**

Transfer to:	BUDGET			ACTUAL		
	<u>15-16</u>	<u>14-15</u>	<u>Difference</u>	<u>12/31/2015</u>	<u>12/31/2014</u>	<u>Difference</u>
Bridge and Special Road	4,467,672	6,246,436	(1,778,764)	2,233,836	3,147,782	(913,946)
Veterans Aid	5,000	5,000	-	5,000	5,000	-
Weed Control	152,884	144,972	7,912	152,884	144,972	7,912
Mental Health (Crisis Center)	792,708	1,169,664	(376,956)	250,000	400,000	(150,000)
Workers Comp	700,000	-	700,000	700,000	-	700,000
Other Self Insurance	1,304,050	-	1,304,050	400,000	-	400,000
Highway	3,872,265	-	3,872,265	1,936,133	-	1,936,133
	<u>11,294,579</u>	<u>7,566,072</u>	<u>3,728,507</u>	<u>5,677,853</u>	<u>3,697,754</u>	<u>1,980,099</u>

LANCASTER COUNTY
MID-YEAR REVIEW OF OTHER COUNTY FUNDS
FY16 BUDGET

- 4-1 WORKERS COMP (FUND 12)
- 4-3 OTHER SELF INSURANCE (FUND 13)
- 4-6 GROUP INSURANCE (FUND 14)
- 4-10 VISITORS IMPROVEMENT (FUND 18)
- 4-12 VISITORS PROMOTION (FUND 19)
- 4-13 RURAL LIBRARY (FUND 20)
- 4-14 BRIDGE & ROAD (FUND 21)
- 4-15 HIGHWAY (FUND 22)
- 4-16 VETERANS AID (FUND 26)
- 4-17 GRANTS (FUND 27)
- 4-18 KENO (FUND 28)
- 4-20 ECONOMIC DEVELOPMENT (FUND 30)
- 4-21 DEBT SERVICE (FUND 41)
- 4-23 BUILDING FUND (FUND 51)
- 4-25 JAIL SAVINGS (FUND 52)
- 4-26 COMMUNITY MENTAL HEALTH CENTER (FUND 63)
- 4-29 WEED CONTROL (FUND 64)
- 4-30 COUNTY/CITY PROPERTY MANAGEMENT (FUND 65)
- 4-31 PROPERTY MANAGEMENT (FUND 66)
- 4-32 CITY MAINTENANCE (FUND 67)

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	653,912	655,351	(1,439)	-0.22%
Interest Income	2,000	362	1,638	81.90%
Total Revenues	655,912	655,713	199	0.03%
Expenditures				
Workers Comp				
Salaries & Wages	108,554	55,219	53,335	49.13%
Employee Benefits	34,858	17,417	17,441	50.03%
Office Supplies	550	146	404	73.52%
Other Contracted Services	21,494	9,587	11,908	55.40%
Communications	-	36	(36)	
Postage, Courier & Freight	130	37	93	71.39%
Printing & Advertising	300	97	203	67.80%
Contracted Health Services	375,000	132,974	242,026	64.54%
Misc. Fees & Services	63,540	12,991	50,549	79.55%
Insurance & Surety Bonds	792,550	209,670	582,880	73.54%
Rentals	5,114	2,557	2,557	50.00%
Total Workers Comp Expenditures	1,402,090	440,731	961,359	68.57%
Excess (Deficiency) of Revenues over Expenditures	(746,178)	214,983		
Other Financing Sources (Uses)				
Operating Transfers In	700,000	700,000		
Total Other Financing Sources (Uses)	700,000	700,000		
Net Change in Fund Balance	(46,178)	914,983		
Fund Balance - July 1, 2015	46,178	46,178		
Fund Balance - December 31, 2015	-	961,161		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY16</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
Total Expenditures (BU 9550)	1,229,050.00	347,452.34	1,226,750.54	627,599.07	732,998.43	704,495.39
Total Expenditures (BU 6160)	<u>173,040.00</u>	<u>93,278.23</u>	<u>166,252.33</u>	<u>157,872.07</u>	<u>153,730.12</u>	<u>154,019.34</u>
Total Expenditures (Fund 12)	1,402,090.00	440,730.57	1,393,002.87	785,471.14	886,728.55	858,514.73
Breakdown of Larger Expenditures by Type (BU 9550):						
Medical Services	375,000.00	132,974.30	348,373.45	241,590.48	361,105.38	397,925.89
Admin Fees		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Assessment		-	<u>45,733.00</u>	<u>56,038.00</u>	<u>36,340.00</u>	<u>38,624.00</u>
Self Insured Permit	48,000.00	2,000.00	47,733.00	58,038.00	38,340.00	40,624.00
Excess Work Comp Audit		98,968.00	95,472.00	83,340.00	69,959.00	32,574.00
		-	-	<u>15,952.00</u>	<u>4,460.00</u>	-
Other Insurance	100,245.00	98,968.00	95,472.00	99,292.00	74,419.00	32,574.00
Compensation Payments	340,000.00	110,701.65	709,120.50	222,702.67	244,929.84	217,292.52
Budget Amount for Future Claims	352,305.00		309,226.00	471,143.00	402,875.00	703,819.00
REVENUE:						
County Share - Agency Payments	653,912.00	653,913.00	622,765.00	608,635.00	509,425.00	91,167.00
Total Revenues (Fund 12)	1,355,912.00	1,355,713.12	975,916.97	1,120,166.00	518,267.70	102,648.15
Difference between Rev/Exp		914,982.55	(417,085.90)	334,694.86	(368,460.85)	(755,866.58)

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	376,914	379,414	(2,500)	-0.66%
Interest Income	3,200	3,082	118	3.69%
Total Revenues	380,114	382,496	(2,382)	-0.63%
Expenditures				
Other Self Insurance				
Other Contracted Services	41,000	17,759	23,241	56.69%
Insurance & Surety Bonds	2,953,603	234,027	2,719,576	92.08%
Equipment	-	12,348	(12,348)	
Total Expenditures	2,994,603	264,133	2,730,470	91.18%
Excess (Deficiency) of Revenues over Expenditures	(2,614,489)	118,363		
Other Financing Sources (Uses)				
Operating Transfers In	1,304,050	400,000		
Total Other Financing Sources (Uses)	1,304,050	400,000		
Net Change in Fund Balance	(1,310,439)	518,363		
Fund Balance - July 1, 2015	1,310,439	1,310,439		
Fund Balance - December 31, 2015	-	1,828,802		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY16</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
Total Expenditures (BU 9560)	1,919,234.00	245,470.28	456,249.70	396,782.49	298,357.92	243,122.91
Total Expenditures (BU 9562)	96,839.00	-	-	-	-	-
Total Expenditures (BU 9582)	235,928.00	12,347.52	6,762.00	6,762.00	119.00	-
Total Expenditures (BU 9570)	684,230.00	-	-	-	-	175,000.00
Total Expenditures (BU 9572)	58,372.00	6,315.31	22,040.52	7,365.19	13,721.99	-
Total Expenditures (Fund 13)	2,994,603.00	264,133.11	485,052.22	410,909.68	312,198.91	418,122.91
Breakdown of Larger Expenditures by Type:						
BU 9560 -						
Other Misc Contracted Serv (UNICO)	41,000.00	17,758.88	35,889.09	33,442.32	35,302.32	35,713.16
Liability Insurance (UNICO - Fiduciary)	8,600.00	8,697.00	8,370.00	5,087.00	-	4,330.00
Other Insurance (Commercial)	200,750.00	190,500.00	191,193.75	219,900.00	221,946.00	202,482.00
Liability Loss Payments	1,668,884.00	28,514.40	220,796.86	138,353.17	41,109.60	597.75
	1,919,234.00	245,470.28	456,249.70	396,782.49	298,357.92	243,122.91
BU 9582 -						
Liability Loss Payments	235,928.00	12,347.52	6,762.00	6,762.00	119.00	-
BU 9570 -						
Liability Loss Payments	684,230.00	-	-	-	-	175,000.00
REVENUE:						
County Share -						
Agency Payments	376,914.00	376,914.00	376,891.00	410,490.00	348,781.00	586,645.00
Total Revenues (Fund 13)	1,684,164.00	782,495.81	953,724.49	735,203.30	652,468.53	589,160.91
Difference between Rev/Exp		518,362.70	468,672.27	324,293.62	340,269.62	171,038.00

Other Self Insurance Loss Fund
Fund 13

Activity for the Period July 1, 2015 through December 31, 2015

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expend</u>	<u>Ending Balance</u>
General Liability (9560)	375,070	642,496	245,470	772,096
County Attorney - Professional Liability (9562)	96,839			96,839
Inland Marine (9582)	185,928	50,000	12,348	223,580
County Sheriff Pursuit Liability (9570)	634,230	50,000		684,230
County Sheriff At Fault Liability (9572)	18,372	40,000	6,315	52,057
	<hr/>	<hr/>	<hr/>	<hr/>
	1,310,439	782,496	264,133	1,828,802

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	11,700,000	6,461,728	5,238,272	44.77%
Other Revenues	-	54	(54)	
Total Revenues	11,700,000	6,461,782	5,238,219	44.77%
Expenditures				
Other Self Insurance				
Other Contracted Services	1,050,000	552,592	497,408	47.37%
Misc. Fees & Services	100,000	65,650	34,350	34.35%
Insurance & Surety Bonds	15,420,448	4,712,984	10,707,464	69.44%
Total Expenditures	16,570,448	5,331,226	11,239,222	67.83%
Excess (Deficiency) of Revenues over Expenditures	(4,870,448)	1,130,556		
Fund Balance - July 1, 2015	4,870,448	4,870,448		
Fund Balance - December 31, 2015	-	6,001,004		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY16</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
Total Expenditures - BU 9591 (Health)	15,659,174.00	5,073,754.20	11,351,417.71	10,998,428.96	9,491,338.95	9,707,375.77
Total Expenditures - BU 9590 (Dental)	911,274.00	257,471.49	548,919.67	564,821.48	519,408.19	544,666.44
Total Expenditures (Fund 14)	16,570,448.00	5,331,225.69	11,900,337.38	11,563,250.44	10,010,747.14	10,252,042.21
Breakdown of Larger <u>Expenditures by Type:</u>						
BU 9591 -						
Management Fees	1,100,000.00	593,538.34	1,114,870.91	960,549.18	818,699.71	814,099.14
Liability Loss Payments	<u>14,559,174.00</u>	<u>4,480,215.86</u>	<u>10,236,546.80</u>	<u>10,037,879.78</u>	<u>8,672,639.24</u>	<u>8,893,276.63</u>
	15,659,174.00	5,073,754.20	11,351,417.71	10,998,428.96	9,491,338.95	9,707,375.77
BU 9590 -						
Management Fees	50,000.00	24,703.60	48,285.26	38,821.95	42,353.25	42,317.49
Liability Loss Payments	<u>861,274.00</u>	<u>232,767.89</u>	<u>500,634.41</u>	<u>525,999.53</u>	<u>477,054.94</u>	<u>502,348.95</u>
	911,274.00	257,471.49	548,919.67	564,821.48	519,408.19	544,666.44
REVENUE:						
BU 9591 -						
County	9,500,000.00	5,330,559.52	10,062,896.68	9,240,266.50	8,782,651.38	8,126,367.04
Employee	1,600,000.00	841,435.77	1,610,938.08	1,449,506.23	1,339,388.20	1,258,489.67
Other (Rebates)	<u>-</u>	<u>53.65</u>	<u>3.45</u>	<u>19,676.38</u>	<u>108.52</u>	<u>143,991.04</u>
	11,100,000.00	6,172,048.94	11,673,838.21	10,709,449.11	10,122,148.10	9,528,847.75
BU 9591 -						
County	450,000.00	218,281.21	441,824.76	446,129.52	474,862.81	397,589.06
Employee	<u>150,000.00</u>	<u>71,451.35</u>	<u>148,480.21</u>	<u>151,748.92</u>	<u>159,164.10</u>	<u>136,131.21</u>
	600,000.00	289,732.56	590,304.97	597,878.44	634,026.91	533,720.27
Total Revenues (Fund 14)	11,700,000.00	6,461,781.50	12,264,143.18	11,307,327.55	10,756,175.01	10,062,568.02
Difference between Rev/Exp		1,130,555.81	363,805.80	(255,922.89)	745,427.87	(189,474.19)

		<u>CY</u> <u>2016</u>	<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>
County Share of Health Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(95%) - starting in 2016	652.36	670.58	565.56	565.56	501.64
2/4 Party	(85%)	1,313.26	1,282.46	1,081.62	1,081.62	959.38
Family	(85%)	1,750.90	1,709.86	1,442.06	1,442.06	1,279.10
		(2.40% Increase)	(18.57% Increase)	(0% Increase)	(12.74% Increase)	(5% Increase)
Deputy Sheriffs (FOP 29)						
Single	(95%)	694.94	678.64	572.36	537.28	476.56
2/4 Party	(85%)	1,399.00	1,366.22	1,152.24	1,081.62	959.38
Family	(85%)	1,865.22	1,821.48	1,536.22	1,442.06	1,279.10
		(2.40% Increase)	(18.57% increase)	(6.53% increase)	(12.74% Increase)	(5% Increase)
Correctional Officers (FOP 32)						
Single	(93%)	638.62	623.64	525.98	525.98	466.54
2/4 Party	(80%)	1,236.00	1,207.02	1,017.98	1,017.98	902.94
Family	(80%)	1,647.90	1,609.28	1,357.24	1,357.24	1,203.86
		(2.40% Increase)	(18.57% Increase)	(0% Increase)	(12.74% Increase)	(CIR)
Juvenile Detention Officers (FOP 77)						
Single	(95%)	694.94	678.64	602.48		
2/4 Party	(85%)	1,399.00	1,366.22	1,152.24		
Family	(85%)	1,865.22	1,821.48	1,536.22		
		(2.40% Increase)	(12.64% / 18.57%)	(6.53% increase)		
Deputy Sheriff Captains (MSS)						
Single	(95%)	652.36	637.06			
2/4 Party	(85%)	1,313.26	1,282.46			
Family	(85%)	1,750.90	1,709.86			
		(2.40% Increase)	(18.57% Increase)			
AFSCME (A - Clerical and G - Engineer)						
Single	(95%)	652.36	637.06			
2/4 Party	(85%)	1,313.26	1,282.46			
Family	(85%)	1,750.90	1,709.86			
		(2.40% Increase)	(18.57% Increase)			
		<u>Budget FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>
Health Insurance Costs		11,079,918.00	10,109,000.94	9,285,866.19	8,829,943.39	8,179,558.32
		9.60%	8.86%	5.16%	7.95%	2.44%
FTE's		864.12	867.04	922.53	863.04	869.73
		-0.34%	-6.01%	6.89%	-0.77%	-2.02%

		<u>CY</u> <u>2016</u>	<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>
County Share of Dental Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(75%)	22.51	22.51	22.51	22.51	21.62
2/4 Party	(75%)	50.79	50.79	50.79	50.79	48.79
Family	(75%)	79.08	79.08	79.08	79.08	75.96
		(0% Increase)	(0% Increase)	(0% Increase)	(4.11% Increase)	(0% Increase)
Deputy Sheriffs (FOP 29)						
Single	(100%)	30.01	30.01	30.01	30.01	28.83
2/4 Party	(80%)	54.18	54.18	54.18	54.18	52.04
Family	(80%)	84.35	84.35	84.35	84.35	81.02
		(0% Increase)	(0% Increase)	(0% Increase)	(4.11% Increase)	(0% Increase)
Correctional Officers (FOP 32)						
Single	(91%)	27.31	27.31	27.31	27.31	26.24
2/4 Party	(67.5%)	45.71	45.71	45.71	45.71	43.91
Family	(67.5%)	71.17	71.17	71.17	71.17	68.36
		(0% Increase)	(0% Increase)	(0% Increase)	(4.11% Increase)	(CIR)
Juvenile Detention Officers (FOP 77)						
Single	(75%)	22.51	22.51	22.51		
2/4 Party	(75%)	50.79	50.79	50.79		
Family	(75%)	79.08	79.08	79.08		
		(0% Increase)	(0% Increase)	(0% Increase)		
Deputy Sheriff Captains (MSS)						
Single	(100%)	30.01	30.01			
2/4 Party	(80%)	54.18	54.18			
Family	(80%)	84.35	84.35			
		(0% Increase)	(0% Increase)			
AFSCME (A - Clerical and G - Engineer)						
Single	(75%)	22.51	22.51			
2/4 Party	(75%)	50.79	50.79			
Family	(75%)	79.08	79.08			
		(0% Increase)	(0% Increase)			
		<u>Budget FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>
Dental Insurance Costs		456,385.00	441,592.10	446,231.30	438,948.44	434,434.79
		3.35%	-1.04%	1.66%	1.04%	-0.14%
FTE's		864.12	867.04	922.53	863.04	869.73
		-0.34%	-6.01%	6.89%	-0.77%	-2.02%

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,500,000	954,526	545,474	36.36%
Total Revenues	1,500,000	954,526	545,474	36.36%
Expenditures				
Visitors Improvement				
Other Contracted Services	3,307,564	918,655	2,388,909	72.23%
Total Visitors Improvement Expenditures	3,307,564	918,655	2,388,909	72.23%
Excess (Deficiency) of Revenues over Expenditures	(1,807,564)	35,871		
Fund Balance - July 1, 2015	1,807,564	1,807,564		
Fund Balance - December 31, 2015	-	1,843,435		

Visitor Improvement - Fund 18	<u>1%</u>	Bid Fees	Grants	Total
Balance at 12-31-15	(1,256,586.17)	<u>1/2%</u> 1,518,529.11	<u>1/2%</u> 1,581,492.21	1,843,435.16

1% -

FY16 Projected/Committed Funds:

Lancaster Event Center	104,101.25			Total Committed
Arena - Year 4	250,000.00		FY16	<u>Expenditures</u>
Centennial Mall	500,000.00		FY17	1,700,101.25
Lincoln Parks Foundation	50,000.00		FY18	1,457,324.00
City of Waverly - Lawson Park	150,000.00			621,000.00
Abbott Motocross	150,000.00			
Lincoln Parks & Rec - Prairie Corridor	30,000.00			
	<u>1,234,101.25</u>			

Estimated Annual Receipts 1,500,000.00

FY17 Projected/Committed Funds:

Lancaster Event Center	411,324.00
Arena - Year 5	500,000.00
Lincoln Parks Foundation	50,000.00
Lincoln Parks & Rec - Prairie Corridor	30,000.00
	<u>991,324.00</u>

FY18 Projected/Committed Funds:

Arena - Year 5	125,000.00	last payment of Year 5 (timing)
Lincoln Parks & Rec - Prairie Corridor	30,000.00	
	<u>155,000.00</u>	

Estimated Bid Fees (1/2%) 366,000.00

Estimated Grants (1/2%) - (10 Grants) 100,000.00

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,500,000	954,526	545,474	36.36%
Total Revenues	1,500,000	954,526	545,474	36.36%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,477,500	738,750	738,750	50.00%
Misc. Fees & Services	875,893	-	875,893	100.00%
Total Visitors Promotion Expenditures	2,353,393	738,750	1,614,643	68.61%
Excess (Deficiency) of Revenues over Expenditures	(853,393)	215,776		
Fund Balance - July 1, 2015	853,393	853,393		
Fund Balance - December 31, 2015	-	1,069,169		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	787,566	347,674	439,892	55.85%
State Revenues	3,000	2,932	68	2.27%
Total Revenues	790,566	350,723	439,843	55.64%
Expenditures				
Library				
City/County Shared	792,779	-	792,779	100.00%
Misc. Fees & Services	500	-	500	100.00%
Total Library Expenditures	793,279	-	793,279	100.00%
Excess (Deficiency) of Revenues over Expenditures	(2,713)	350,723		
Fund Balance - July 1, 2015	12,713	12,713		
Fund Balance - December 31, 2015	10,000	363,436		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
State Revenues	333,700	-	333,700	100.00%
Charges for Services	950,000	221,300	728,700	76.71%
Interest Income	20,000	12,532	7,468	37.34%
Other Revenues	25,000	4,966	20,034	80.14%
Total Revenues	1,328,700	238,798	1,089,902	82.03%
Expenditures				
Bridge & Road				
Salaries & Wages	1,351,795	743,456	608,339	45.00%
Employee Benefits	601,574	312,193	289,381	48.10%
Other Compensation Costs	48,905	48,905	-	0.00%
Operating Supplies	35,100	8,358	26,742	76.19%
Medical Supplies	700	-	700	100.00%
Energy Supplies	447,000	125,831	321,169	71.85%
Highway & Bridge Supplies	504,000	399,111	104,889	20.81%
Traffic Control Supplies	5,000	-	5,000	100.00%
Repair & Maintenance Supplies	135,000	67,229	67,771	50.20%
Communications	-	1,783	(1,783)	
Postage, Courier & Freight	900	-	900	100.00%
Misc. Fees & Services	5,000	545	4,455	89.10%
Utilities	-	1,166	(1,166)	
Repair & Maintenance Costs	26,600	11,731	14,869	55.90%
Rentals	7,000	21	6,979	99.70%
Land	250,000	15,345	234,655	93.86%
Equipment	177,000	1,582	175,418	99.11%
Capitalized Contracts	6,661,342	618,675	6,042,667	90.71%
Total Bridge & Road Expenditures	10,259,916	2,356,728	7,903,188	77.03%
Excess (Deficiency) of Revenues over Expenditures	(8,931,216)	(2,117,930)		
Other Financing Sources (Uses)				
Operating Transfers In	4,467,672	2,233,836		
Total Other Financing Sources (Uses)	4,467,672	2,233,836		
Net Change in Fund Balance	(4,463,544)	115,906		
Fund Balance - July 1, 2015	4,763,544	4,763,544		
Fund Balance - December 31, 2015	300,000	4,879,450		

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	2,000	1,250	750	37.50%
State Revenues	7,720,349	3,955,108	3,765,241	48.77%
Charges for Services	15,000	539,791	(524,791)	-3498.60%
Interest Income	15,000	7,639	7,361	49.07%
Other Revenues	20,000	90,690	(70,690)	-353.45%
Total Revenues	7,772,349	4,594,477	3,177,872	40.89%
Expenditures				
Highway				
Salaries & Wages	1,781,918	884,873	897,045	50.34%
Employee Benefits	801,190	384,256	416,934	52.04%
Other Compensation Costs	64,819	64,819	-	0.00%
Operating Supplies	125,900	74,500	51,400	40.83%
Medical Supplies	400	6,098	(5,698)	-1424.47%
Energy Supplies	680,000	180,780	499,220	73.41%
Highway & Bridge Supplies	1,122,400	555,988	566,412	50.46%
Traffic Control Supplies	151,500	4,574	146,926	96.98%
Repair & Maintenance Supplies	340,800	145,524	195,276	57.30%
Other Contracted Services	7,100	4,361	2,739	38.58%
Communications	3,475	880	2,595	74.67%
Postage, Courier & Freight	4,400	1,923	2,477	56.30%
Printing & Advertising	800	357	443	55.40%
Misc. Fees & Services	19,000	33,568	(14,568)	-76.67%
Utilities	-	2,476	(2,476)	
Repair & Maintenance Costs	757,750	273,611	484,139	63.89%
Rentals	18,000	863	17,137	95.21%
Buildings	400,000	-	400,000	100.00%
Equipment	974,400	491,281	483,119	49.58%
Capitalized Contracts	5,204,500	-	5,204,500	100.00%
Total Highway Expenditures	12,458,352	3,110,732	9,347,620	75.03%
Excess (Deficiency) of Revenues over Expenditures	(4,686,003)	1,483,746		
Other Financing Sources (Uses)				
Operating Transfers In	3,872,265	1,936,133		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	3,872,265	1,936,133		
Net Change in Fund Balance	(813,738)	3,419,878		
Fund Balance - July 1, 2015	1,013,738	1,013,738		
Fund Balance - December 31, 2015	200,000	4,433,616		

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Other Client Services	14,096	1,788	12,308	87.31%
Total Veterans Aid Expenditures	14,096	1,788	12,308	87.31%
Excess (Deficiency) of Revenues over Expenditures	(14,096)	(1,788)		
Other Financing Sources (Uses)				
Operating Transfers In	5,000	5,000		
Total Other Financing Sources (Uses)	5,000	5,000		
Net Change in Fund Balance	(9,096)	3,212		
Fund Balance - July 1, 2015	12,357	12,357		
Fund Balance - December 31, 2015	3,261	15,569		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

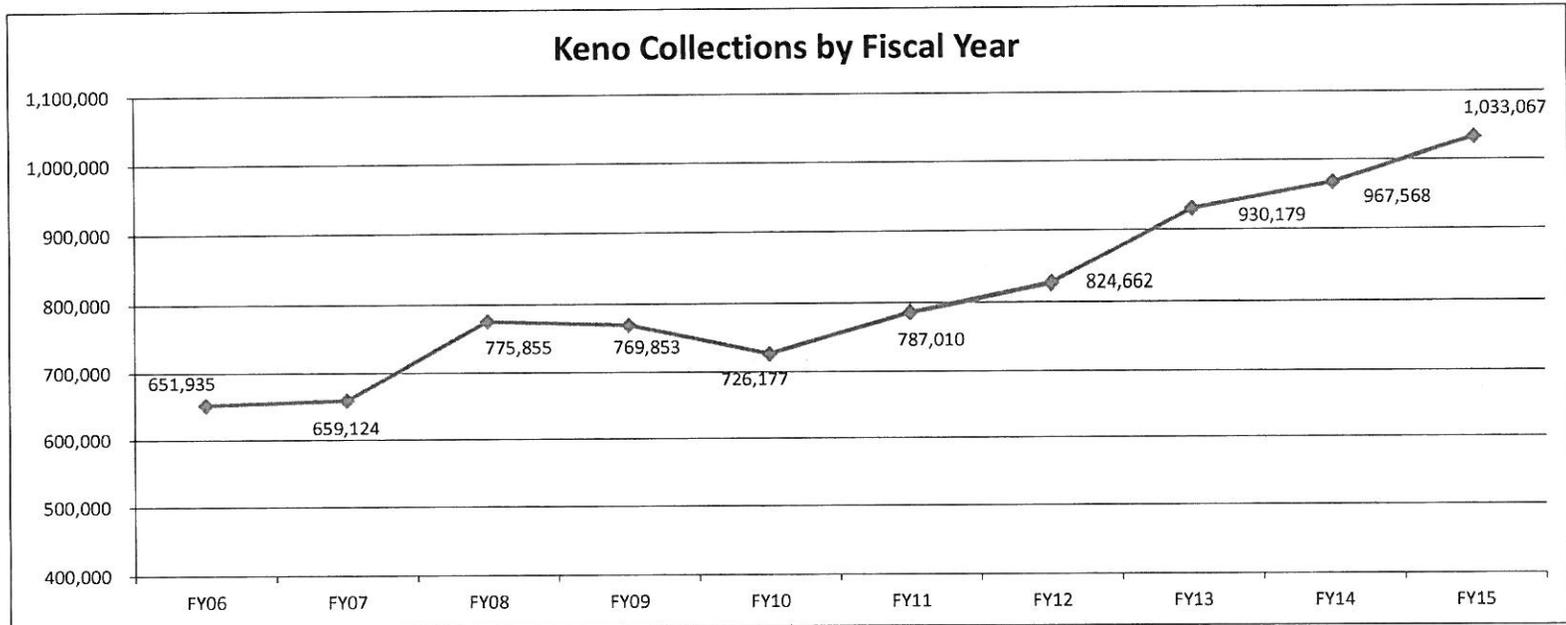
	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	447	(447)	
Federal Grants	2,124,966	607,356	1,517,610	71.42%
State Revenues	1,053,214	435,852	617,362	58.62%
Other Intergovernmental	54,427	-	54,427	100.00%
Charges for Services	26,524	6,288	20,236	76.29%
Fines & Forfeitures	271,650	411,163	(139,513)	-51.36%
Interest Income	-	581	(581)	
Other Revenues	11,300	18,027	(6,727)	-59.53%
Total Revenues	3,542,081	1,479,714	2,062,367	58.22%
Expenditures				
Grants				
Office Supplies	1,000	-	1,000	100.00%
Operating Supplies	549,068	36,335	512,733	93.38%
Energy Supplies	500	-	500	
Repair & Maintenance Supplies	3,000	-	3,000	
Food Supplies	9,300	2,002	7,298	78.47%
Other Contracted Services	1,717,949	357,560	1,360,389	79.19%
Not-For-Profit Contracts	544,970	227,316	317,654	58.29%
Trans, Travel & Subsistence	162,701	66,474	96,227	59.14%
Communications	3,000	2,611	389	12.97%
Printing & Advertising	400	183	217	54.29%
Other Client Services	87,508	36,251	51,257	58.57%
Misc. Fees & Services	1,785,202	60,307	1,724,895	96.62%
Repair & Maintenance Costs	8,150	40,910	(32,760)	-401.96%
Rentals	7,000	5,030	1,970	28.14%
Equipment	712,537	251,002	461,535	64.77%
Total Grants Expenditures	5,592,685	1,086,193	4,506,492	80.58%
Excess (Deficiency) of Revenues over Expenditures	(2,050,604)	393,520		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	(297,872)	(187,228)		
Total Other Financing Sources (Uses)	(297,872)	(187,228)		
Net Change in Fund Balance	(2,348,476)	206,292		
Fund Balance - July 1, 2015	2,348,476	2,348,476		
Fund Balance - December 31, 2015	-	2,554,768		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	-	7,000	(7,000)	
Other Revenues	1,000,000	492,852	507,148	50.71%
Total Revenues	1,000,000	499,852	500,148	50.01%
Expenditures				
Keno				
Other Contracted Services	-	-	-	
City/County Shared	100,000	-	100,000	100.00%
Not-For-Profit Contracts	55,000	27,025	27,975	50.86%
Misc. Fees & Services	1,268,172	-	1,268,172	100.00%
Equipment	156,113	27,721	128,392	82.24%
Total Keno Expenditures	1,579,285	54,746	1,524,539	96.53%
Excess (Deficiency) of Revenues over Expenditures	(579,285)	445,106		
Other Financing Sources (Uses)				
Operating Transfers Out	(1,000,000)	-	(1,000,000)	
Total Other Financing Sources (Uses)	(1,000,000)	-	(1,000,000)	
Net Change in Fund Balance	(1,579,285)	445,106		
Fund Balance - July 1, 2015	1,579,285	1,579,285		
Fund Balance - December 31, 2015	-	2,024,391		

**LANCASTER COUNTY
KENO COLLECTIONS**

	FY11		FY12		FY13		FY14		FY15		FY16	
	MONTH	YTD	MONTH	YTD	MONTH	YTD						
JUL	54,818	54,818	59,000	59,000	72,986	72,986	75,282	75,282	75,142	75,142	74,384	74,384
AUG	60,328	115,146	60,718	119,718	71,393	144,379	74,186	149,468	87,116	162,258	92,318	166,702
SEP	61,899	177,045	61,672	181,390	74,537	218,916	71,303	220,771	84,648	246,906	77,901	244,603
OCT	59,753	236,798	61,010	242,400	70,153	289,069	77,926	298,697	78,278	325,184	77,729	322,332
NOV	64,024	300,822	61,383	303,783	73,390	362,459	77,475	376,172	83,260	408,444	87,695	410,027
DEC	63,243	364,065	61,722	365,505	70,626	433,085	83,359	459,531	84,123	492,567	82,825	492,852
JAN	62,335	426,400	73,436	438,941	75,883	508,968	83,957	543,488	112,230	604,797		
FEB	64,761	491,161	73,167	512,108	79,525	588,493	75,789	619,277	85,436	690,233		
MAR	75,107	566,268	79,302	591,410	77,929	666,422	79,447	698,724	69,155	759,388		
APR	78,550	644,818	82,683	674,093	95,943	762,365	102,225	800,949	90,039	849,427		
MAY	74,966	719,784	79,385	753,478	84,940	847,305	86,357	887,306	92,487	941,914		
JUN	67,226	787,010	71,184	824,662	82,874	930,179	80,262	967,568	91,153	1,033,067		
AVG	65,584		68,722		77,515		80,631		86,089		82,142	
									FY16 Projected at 82,142 per month		985,704	



Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	1,700	749	951	55.97%
Other Revenues	15,500	7,794	7,706	49.72%
Total Revenues	17,200	8,542	8,658	50.34%
Expenditures				
Economic Development				
Other Contracted Services	20,000	732	19,268	96.34%
Misc. Fees & Services	336,410	-	336,410	100.00%
Total Economic Development Expenditures	356,410	732	355,678	99.79%
Excess (Deficiency) of Revenues over Expenditures	(339,210)	7,810		
Fund Balance - July 1, 2015	339,210	339,210		
Fund Balance - December 31, 2015	-	347,020		

Debt Service (Fund 41)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	206,044	(206,044)	
State Revenues	-	2,638	(2,638)	
Other Intergovernmental	-	21	(21)	
Other Revenues	-	-	-	
Total Revenues	-	208,703	(208,703)	
Expenditures				
Debt Service				
Misc. Fees & Services	-	-	-	
Debt Service	1,090,111	591,239	498,872	45.76%
Total Debt Service Expenditures	1,090,111	591,239	498,872	45.76%
Excess (Deficiency) of Revenues over Expenditures	(1,090,111)	(382,536)		
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(1,090,111)	(382,536)		
Fund Balance - July 1, 2015	1,090,111	1,090,111		
Fund Balance - December 31, 2015	-	707,575		

LANCASTER COUNTY, NEBRASKA
BONDS OUTSTANDING @ 6-30-15

Lincoln/Lancaster County Health Department - Public Building Commission issued bonds and the City and County are paying the debt service payments. The Health Department is also contributing towards the debt service each year for the county.

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2015</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	1,010,701
<u>Year Ending</u>					
<u>June 30</u>		<u>Principal</u>	<u>Interest</u>	<u>Health</u>	<u>Total</u>
2016		483,005	10,384	109,296	602,685
2017		527,696	5,274	62,930	595,900
		<u>1,010,701</u>	<u>15,658</u>	<u>172,226</u>	<u>1,198,585</u>

VOIP Project - City of Lincoln issued bonds and the County is paying the debt service payments.

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2014</u>
10/17/2012	6/1/2016		3.00	785,000	95,000
<u>Year Ending</u>					
<u>June 30</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2016		95,000	2,850	97,850	

Final Bond Payment was made to Information Services in September 2015.

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	200,000	90,805	109,195	54.60%
State Revenues	500	1,027	(527)	-105.37%
Other Intergovernmental	6,000	8	5,992	99.86%
Other Revenues	117,502	58,751	58,751	50.00%
Total Revenues	324,002	150,591	173,411	53.52%
Expenditures				
Building Fund				
Other Contracted Services	-	1,988	(1,988)	
Misc. Fees & Services	-	-	-	
Utilities	-	-	-	
Land	1,000	1,000	-	0.00%
Buildings	1,023,402	21,450	1,001,952	97.90%
Improvements Other Than Bldg	-	30,000	(30,000)	
Total Building Fund Expenditures	1,024,402	54,438	969,965	94.69%
Excess (Deficiency) of Revenues over Expenditures	(700,400)	96,154		
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(700,400)	96,154		
Fund Balance - July 1, 2015	700,400	700,400		
Fund Balance - December 31, 2015	-	796,554		

Lancaster County
Building Fund Budget - 51

	FY16 <u>Budget</u>	Expended <u>12/31/2015</u>	
Property Management Properties			
5161 Youth Assessment	129,100.00	-	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	113,342.00	-	
5165 Motor Vehicle Building	175,800.00	31,000.00	carpet replacement
5166 Mental Health Center	33,926.00	-	
5168 605 Building	-	-	
	<u>452,168.00</u>	<u>31,000.00</u>	
Joint PBC Properties			
9810 City/County/Hall of Justice	200,000.00	21,450.00	Cabling - Video Conferencing
Other Buildings			
9840 Misc Buildings	372,234.00	1,987.50	Sinclair Hille - 27th & Cornhusker
Transfers to State		-	
TOTAL BUILDING FUND	1,024,402.00	54,437.50	

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	-	-	
Interest Income	-	-	-	
Total Revenues	-	-	-	
Expenditures				
Building Fund				
Equipment	844,268	9,129	835,139	98.92%
Capitalized Contracts	11,700	4,072	7,628	65.19%
Total Building Fund Expenditures	855,968	13,201	842,767	98.46%
Excess (Deficiency) of Revenues over Expenditures	(855,968)	(13,201)		
Fund Balance - July 1, 2015	855,968	855,968		
Fund Balance - December 31, 2015	-	842,767		

Community Mental Health Center
Statement of Revenues and Expenditures
December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	(179)	179	
Medicaid/Medicare/MRO Reimbursements	931,923	428,818	503,105	53.99%
State Revenues	1,303,508	1,090,952	212,556	16.31%
Charges for Services	357,400	117,480	239,920	67.13%
Other Revenues	-	9,410	(9,410)	
Total Revenues	2,592,831	1,646,480	946,351	36.50%
Expenditures				
Mental Health				
Salaries & Wages	1,783,701	961,875	821,826	46.07%
Employee Benefits	606,674	274,612	332,062	54.73%
Other Compensation Costs	23,399	15,426	7,973	34.07%
Office Supplies	3,500	956	2,544	72.69%
Operating Supplies	2,650	1,944	706	26.65%
Medical Supplies	27,700	8,760	18,940	68.38%
Energy Supplies	250	-	250	100.00%
Other Contracted Services	688,330	277,203	411,127	59.73%
Trans, Travel & Subsistance	300	26	274	91.49%
Communications	5,000	1,961	3,039	60.79%
Postage, Courier & Freight	2,000	288	1,712	85.62%
Printing & Advertising	5,200	2,324	2,876	55.31%
Contracted Health Services	101,000	15,386	85,614	84.77%
Other Client Services	39,500	19,334	20,166	51.05%
Misc. Fees & Services	27,600	10,638	16,962	61.46%
Insurance & Surety Bonds	42,139	31,304	10,835	25.71%
Repair & Maintenance Costs	1,000	284	716	71.58%
Rentals	108,589	54,294	54,295	50.00%
Total Mental Health Expenditures	3,480,628	1,683,028	1,797,600	51.65%
Excess (Deficiency) of Revenues over Expenditures	(887,797)	(36,548)		
Other Financing Sources (Uses)				
Operating Transfers In	792,708	250,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	792,708	250,000		
Net Change in Fund Balance	(95,089)	213,452		
Fund Balance - July 1, 2015	295,089	295,089		
Fund Balance - December 31, 2015	200,000	508,541		

Community Mental Health Center (Excluding Crisis Center)
Statement of Revenues and Expenditures
December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	(179)	179	
Medicaid/Medicare/MRO Reimbursements	530,923	169,085	361,838	68.15%
State Revenues	60,000	51,290	8,710	14.52%
Other Revenues	-	2,726	(2,726)	
Total Revenues	590,923	222,922	368,001	62.28%
Expenditures				
Mental Health				
Other Compensation Costs	10,000	2,027	7,973	79.73%
Other Contracted Services	600,000	223,210	376,790	62.80%
Misc. Fees & Services	10,000	3,234	6,766	67.66%
Total Mental Health Expenditures	620,000	228,471	391,529	63.15%
Excess (Deficiency) of Revenues over Expenditures	(29,077)	(5,550)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(29,077)	(5,550)		
Fund Balance - July 1, 2015	129,077	129,077		
Fund Balance - December 31, 2015	100,000	123,527		

Crisis Center
Statement of Revenues and Expenditures
December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Medicaid/Medicare/MRO Reimbursements	401,000	259,733	141,267	35.23%
State Revenues	1,243,508	1,039,662	203,846	16.39%
Charges for Services	357,400	117,480	239,920	67.13%
Total Revenues	2,001,908	1,423,558	578,350	28.89%
Expenditures				
Mental Health				
Salaries & Wages	1,783,701	961,875	821,826	46.07%
Employee Benefits	606,674	274,612	332,062	54.73%
Other Compensation Costs	13,399	13,399	-	0.00%
Office Supplies	3,500	956	2,544	72.69%
Operating Supplies	2,650	1,944	706	26.65%
Medical Supplies	27,700	8,760	18,940	68.38%
Energy Supplies	250	-	250	100.00%
Other Contracted Services	88,330	53,993	34,337	38.87%
Trans, Travel & Subsistance	300	26	274	91.49%
Communications	5,000	1,961	3,039	60.79%
Postage, Courier & Freight	2,000	288	1,712	85.62%
Printing & Advertising	5,200	2,324	2,876	55.31%
Contracted Health Services	101,000	15,386	85,614	84.77%
Other Client Services	39,500	19,334	20,166	51.05%
Misc. Fees & Services	17,600	7,404	10,196	57.93%
Insurance & Surety Bonds	42,139	31,304	10,835	25.71%
Rentals	108,589	54,294	54,295	50.00%
Total Mental Health Expenditures	2,860,628	1,454,557	1,406,071	49.15%
Excess (Deficiency) of Revenues over Expenditures	(858,720)	(30,999)		
Other Financing Sources (Uses)				
Operating Transfers In	792,708	250,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	792,708	250,000		
Net Change in Fund Balance	(66,012)	219,001		
Fund Balance - July 1, 2015	166,012	166,012		
Fund Balance - December 31, 2015	100,000	385,013		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	32,000	14,882	17,118	53.49%
Other Intergovernmental	152,883	1,310	151,573	99.14%
Charges for Services	26,000	25,554	446	1.72%
Other Revenues	400	545	(145)	-36.33%
Total Revenues	211,283	42,291	168,992	79.98%
Expenditures				
Weed Control				
Salaries & Wages	199,435	98,411	101,024	50.65%
Employee Benefits	66,693	30,716	35,977	53.94%
Other Compensation Costs	5,845	4,345	1,500	25.66%
Office Supplies	1,400	348	1,052	75.16%
Operating Supplies	1,950	514	1,436	73.65%
Energy Supplies	8,000	4,468	3,532	44.14%
Other Contracted Services	46,939	20,594	26,345	56.13%
Trans, Travel & Subsistance	3,000	1,277	1,723	57.42%
Communications	2,920	1,868	1,052	36.03%
Postage, Courier & Freight	8,500	6,978	1,523	17.91%
Printing & Advertising	3,500	1,900	1,600	45.71%
Misc. Fees & Services	36,350	29,422	6,928	19.06%
Insurance & Surety Bonds	4,885	4,242	643	13.17%
Utilities	950	-	950	100.00%
Repair & Maintenance Costs	5,000	1,125	3,875	77.50%
Equipment	1,500	-	1,500	100.00%
Total Weed Control Expenditures	396,867	206,208	190,659	48.04%
Excess (Deficiency) of Revenues over Expenditures	(185,584)	(163,917)		
Other Financing Sources (Uses)				
Operating Transfers In	152,884	152,884		
Total Other Financing Sources (Uses)	152,884	152,884		
Net Change in Fund Balance	(32,700)	(11,033)		
Fund Balance - July 1, 2015	72,700	72,700		
Fund Balance - December 31, 2015	40,000	61,667		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,136,707	1,807,422	1,329,285	42.38%
Total Revenues	3,136,707	1,807,422	1,329,285	42.38%
Expenditures				
Property Management				
Salaries & Wages	2,502,428	1,228,711	1,273,717	50.90%
Employee Benefits	1,056,144	518,501	537,643	50.91%
Other Compensation Costs	55,641	51,828	3,813	6.85%
Insurance & Surety Bonds	7,961	7,139	822	10.33%
Total Property Management Expenditures	3,622,174	1,806,179	1,815,995	50.14%
Excess (Deficiency) of Revenues over Expenditures				
	(485,467)	1,243		
Fund Balance - July 1, 2015	485,467	485,467		
Fund Balance - December 31, 2015	-	486,710		

Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	62,288	60,725	1,563	2.51%
Other Revenues	1,384,148	729,941	654,207	47.26%
Total Revenues	1,446,436	790,666	655,770	45.34%
Expenditures				
Property Management				
Salaries & Wages	368,954	205,052	163,902	44.42%
Employee Benefits	135,902	78,735	57,167	42.06%
Other Compensation Costs	7,200	7,233	(33)	-0.46%
Office Supplies	260	-	260	100.00%
Operating Supplies	33,602	12,055	21,548	64.13%
Medical Supplies	500	-	500	100.00%
Energy Supplies	8,260	2,068	6,192	74.96%
Highway & Bridge Supplies	143	-	143	100.00%
Traffic Control Supplies	532	193	339	63.71%
Repair & Maintenance Supplies	32,640	12,040	20,600	63.11%
Other Contracted Services	323,754	147,537	176,217	54.43%
Trans, Travel & Subsistance	-	385	(385)	
Communications	7,192	2,593	4,599	63.95%
Postage, Courier & Freight	145	-	145	100.00%
Printing & Advertising	428	-	428	100.00%
Contracted Health Services	324	266	58	17.90%
Misc. Fees & Services	1,182	540	642	54.31%
Insurance & Surety Bonds	38,684	85,449	(46,765)	-120.89%
Utilities	384,407	192,524	191,883	49.92%
Repair & Maintenance Costs	45,683	18,359	27,324	59.81%
Rentals	1,392	1,350	42	3.03%
Buildings	116,913	18,790	98,123	83.93%
Improvements Other Than Bldg	1,700	5,593	(3,893)	-228.97%
Equipment	185	-	185	100.00%
Total Property Management Expenditures	1,509,982	801,419	708,563	46.93%
Excess (Deficiency) of Revenues over Expenditures	(63,546)	(10,753)		
Fund Balance - July 1, 2015	113,546	113,546		
Fund Balance - December 31, 2015	50,000	102,793		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2015 through December 31, 2015

	FY2015-2016 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	303,500	151,750	151,750	50.00%
Total Revenues	303,500	151,750	151,750	50.00%
Expenditures				
City Maintenance				
Operating Supplies	3,600	337	3,263	90.64%
Energy Supplies	5,100	811	4,289	84.11%
Traffic Control Supplies	500	-	500	100.00%
Repair & Maintenance Supplies	10,000	2,799	7,201	72.01%
Other Contracted Services	240,500	114,873	125,627	52.24%
City/County Shared	5,100	1,100	4,000	78.43%
Communications	500	421	79	15.75%
Misc. Fees & Services	2,000	-	2,000	100.00%
Insurance & Surety Bonds	3,000	2,315	685	22.84%
Utilities	41,500	7,170	34,330	82.72%
Repair & Maintenance Costs	24,000	15,184	8,816	36.73%
Rentals	30,500	12,062	18,438	60.45%
Buildings	322,347	-	322,347	100.00%
Improvements Other Than Bldg	5,000	-	5,000	100.00%
Equipment	1,000	-	1,000	100.00%
Total City Maintenance Expenditures	694,647	157,072	537,575	77.39%
Excess (Deficiency) of Revenues over Expenditures	(391,147)	(5,322)		
Fund Balance - July 1, 2015	391,147	391,147		
Fund Balance - December 31, 2015	-	385,825		



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MEMORANDUM

TO: Lancaster County Board of Commissioners

FROM: Gordon Kissel
Joseph D. Kohout
Jonathan G. Bradford
Ryan MacDonald

CC: Mr. Kerry P. Eagan

DATE: January 28, 2016

RE: Weekly Update on the 2015 Legislature

Please accept this as the fourth of your weekly reports for the 2016 Legislative Session. Today is day 16. Yesterday was day 15 – signaling that the Legislature has completed 25% of the 2016 session.

For much of the week, the Legislature debated LB 289, Senator Ebke's gun bill to prohibit certain regulations related to firearms by cities and villages. The body debated the bill to a cloture vote mid-morning Wednesday – failing with only 32 of the necessary 33 votes. Also of note this week, the Legislature confirmed the nomination of former Senator Tony Fulton as Tax Commissioner and Director of the Department of Revenue.

Below, please find the latest legislation of particular note to Lancaster County:

Legislation of High Priority to Lancaster County:

LB 711 – Change provisions of the Noxious Weed Control Act and create the Riparian Vegetation Management Task Force
Introduced by Senator Dan Hughes of Venango
Hearing Date:
Committee: Natural Resources
POSITION: WEED CONTROL SUPPORTS

LB 711 establishes the Riparian Vegetation Management Task Force to be housed within the Department of Agriculture. Starting FY 2016-2017 appropriation of \$2million dollars annually for the management of vegetation within the banks of a natural stream.

Governor will appoint members of the task force; one surface water project representative from each river basin; one representative from Dept. of Agriculture; Department of Environmental Quality; Department of Natural Resources; office of the Governor; office of the State Forester; Games and Parks; and the University of Nebraska. Two representatives nominated by Association of Resources Districts; two representatives nominated by Nebraska Weed Control Association; one riparian landowner from congressional districts; one representative from the Nebraska Environmental Trust. Any member of the Legislature may serve as an ex officio at his or her option. Meetings are to be held in communities within the Republican River and Platte River basins. Report submitted to the Governor each year on June 30th. First report would be due on 6/30/2017

LB 742 – Change county population thresholds
Introduced by Senator Matt Hansen of Lincoln
Hearing Date: February 4, 2016
Committee: Government

LB 742 would bring current language addressing those growing counties nearing the address the needs of Lancaster County.

LB 936 – Change inheritance tax rates and exemption amounts.
Introduced by Senator Laura Ebke of Crete
Hearing Date:
Committee: Revenue

LB 936 changes inheritance tax to one percent for everything above one-hundred thousand dollars and anything below that limit will not be taxed.

LB 958 – Change provisions relating to budgets, the valuation of agricultural land and levy limitations.
Introduced by Senator Mike Gloor of Grand Island on behalf of the Governor
Hearing Date: February 4, 2016
Committee: Revenue

LB 958 strikes the allowable growth percentage from exceeding a levy that may be approved at the same meeting as a vote to exceed the limits of a final levy. Limitations do not apply to restricted funds budgeted for capital improvements, or restricted funds from a qualified sinking fund for acquisition or replacement of tangible personal property. The bill increases any budget adopted by a governmental unit by an amount equal to the restricted funds budgeted for the immediately prior fiscal year for capital improvements, the restricted funds budgeted for the immediately prior fiscal year and the restricted funds expended in the immediately prior fiscal year. The Property Tax Administrator shall provide information to the commission necessary to determine the adjustments for agricultural land and horticulture.

LB 960 – Adopt the Transportation Innovation Act and provide transfers from the Cash Reserve Fund
Introduced by Senator Jim Smith of Papillion at the Request of the Governor
Hearing: TENTATIVE – February 16, 2016
Committee: Appropriations

LB 960 provides that the Transportation Innovation Act is created. It allows for design build as an alternative method when considering projects. A transportation infrastructure bank is created from the state reserve fund in the amount of \$150 million to accelerate projects. A capital improvement program is created to speed up capital improvements projects. The county bridge match program is created for repair and replacement of county bridges. This includes matching requirements.

LB 992 – Provide a restriction on installment contracts for the purchase of real or personal property by political subdivisions
Introduced by Senator Laura Ebke of Crete
Hearing Date:
Committee: Government

LB 992 states no political subdivision, with statutory authority can enter into an installment contract for the purchase of property, if already an obligation exist of twenty-five million dollars or more from previous contracts. If a debt does exist above twenty-five million dollars, the subdivision cannot enter into a new contract.

LB 976 – Change provisions relating to jury sequestration
Introduced by Senator Les Seiler of Hastings
Hearing Date:
Committee: Judiciary
POSITION: SUPPORT THROUGH WRITTEN LETTER

LB 976 states that a court may order that a jury be sequestered during a trial or after final argument by the motion of the court or party if good cause is shown.

LB 998 - Provide for emergency community crisis centers and change provisions relations to emergency protective custody
Introduced by Senator Schumacher of Columbus
Hearing Date:
Committee: Health and Human Services

LB 998 includes the definition of emergency community crisis center as a medical assistance program. The demand for inpatient behavioral health beds exceeds the supply of such beds in Nebraska. Hospital emergency departments are not equipped to address the behavioral health needs and delays in receiving behavioral health crisis stabilization services significantly increase the risk of emotional deterioration. Further, appropriate, timely resources should be available to persons in need of behavioral health. The bill calls for an establishment of five emergency community crisis centers across the state.

LB 1031 – Change the levy authority of railroad transportation safety districts
Introduced by Senator Matt Hansen of Lincoln
Hearing Date:
Committee: Revenue

LB 1031 removes the levy authority away from the county board and places it with the Railroad Transportation Board, which is made up of 3 county board members and 3 city council members. The move would free up two cents to the county board levy authority.

LB 1032 – Adopt the Transitional Health Insurance Program Act and provide duties for the Department of Health and Human Services
Introduced by Senator John McCollister of Omaha
Hearing Date:
Committee: Health and Human Services

LB 1032 would provide health care coverage to individuals who cannot qualify for Medicaid. Medicaid funds would be used to buy private health insurance for those individuals making up one hundred thirty-three percent of the federal poverty level with no insurance. The bill allows for small contributions from enrollees and would take funds from the state health care cash fund to extend coverage up to seventy-seven thousand Nebraskans.

LB 1042 – Change provisions relating to tax-increment financing
Introduced by Senator Curt Friesen of Henderson
Hearing Date: February 9, 2016
Committee: Urban Affairs

LB 1042 gives another layer of approval to tax-increment financing (TIF) projects. Before approval is made by the governing body of the TIF project, as described in 18-2116, the county board of equalization of the county that would be directly affected by the financing project may approve the plan if it meets all statutory requirements for TIF imposed under the Community Development Law. LB 1042 also changes the property valuation information certified by the Property Tax Administrator to the State Department of Education, which is used to determine the adjusted valuation of school districts for purposes of allocating state aid through the Tax Equity and Educational Opportunities Support Act. The bill requires that excess valuation for properties that qualify for tax increment financing will be included in the assessed valuation of school districts for state aid purposes.

LB 1044 – Terminate the Commission on Industrial Relations
Introduced by Senator Laura Ebke of Crete
Hearing Date:
Committee: Business and Labor

LB 1044 would eliminate the CIR and reinstate the right of employees governed thereby to strike.

Below, please find the latest legislation of particular note to Lancaster County:

Hearings that have occurred since the last staff meeting:

LB 765 – Increase original certificate of title fees for vehicles transferred to Nebraska from another state or country
Introduced by Senator Tommy Garrett of Bellevue
Committee: Transportation and Telecommunications
Hearing Date: January 26, 2016

LB 765 would amend Section 60-154 by increasing fees related to each original certificate of title issue by a Nebraska county or the Department of Motor Vehicles for a motor vehicle, all-terrain vehicle, a utility-type vehicle, minibike, or trailer being titled in Nebraska from another state or

country by increasing the current \$10 fee to \$25 for these types of vehicles receiving an original certificate of title. Percentage of those fees is distributed to Motor Vehicle Cash fund; General Fund; HHS Cash fund for programs related to brain injury; Motor Vehicle Fraud Cash Fund; Motor Carrier Division Cash Fund and Nebraska State Patrol Fund.

LB 777- Change provisions relating to partial payments for property taxes held in escrow
Introduced by Senator Mike Gloor of Grand Island
Hearing Date: January 21, 2016
Committee: Revenue
Position: LANCASTER COUNTY TREASURER SUPPORT

LB 777 requires County Treasurers to accept partial payments for property taxes. The bill removes the language any county board may pass a resolution and replaces it with the county treasurer shall.

LB 784 – Change provisions relating to deficit expenditures by county boards
Introduced by Senator Curt Friesen of Aurora
Hearing Date: January 27, 2016
Committee: Government

LB 784 harmonizes language in the County Budget Act and the Nebraska Budget Act. Currently both Acts proportionally limit expenditures from each budgeted fund between July 1 and the adoption of the budget in September. The Nebraska Budget Act also provides a mechanism to exceed such proportional expenditures upon an express finding of the governing body that the expenditures are necessary to meet statutory duties and responsibilities. LB 784 would add this concept to the County Budget Act.

LB 807 - Allow counties of all sizes to waive quarterly reports by county attorneys
Introduced by Senator Matt Williams of Lexington
Hearing Date: January 27, 2016
Committee: Government

LB 807 removes language that states counties with less than two hundred thousand population may waive the duty to make an annual inventory statement. Current law requires county attorneys to file a quarterly report with the county board which details the number of criminal cases disposed of, pending, and appealed during the previous quarter.

Hearings that will occur before the next staff meeting:

January 28, 2016

LB 693 – Change limitations of action provisions under the Political Subdivisions Tort Claims Act.
Introduced by Senator Adam Morfeld of Lincoln
Hearing Date: January 28, 2016
Committee: Judiciary
POSITION: OPPOSE THROUGH A LETTER

LB 693 extends from one year to two years every tort claim against a political subdivision.

LB 787 – Allow a voter to photograph and reveal a marked ballot

Introduced by Senator Adam Morfeld of Lincoln
Hearing Date: January 28, 2016
Committee: Government

LB 787 would allow for a voter to photograph his or her ballot.

February 1, 2016

LB 938: Adopt the 911 Service System Act and transfer funds from the Enhanced Wireless 911 Fund to the 911 Service System Fund
Introduced by Senator Jim Smith of Papillion
Hearing Date: February 1, 2016
Committee: Transportation and Telecommunications

LB 938 creates the 911 Service System Act to establish the Public Service Commission as the statewide implementation and coordinating authority to plan, implement, coordinate, manage, maintain, and provide funding assistance for a statewide next-generation 911 service capability.

February 3, 2016

LB 780 – Change provisions relating to emergency protective custody
Introduced by Senator Paul Schumacher of Columbus
Hearing Date: February 3, 2016
Committee: Judiciary

Department of HHS would be required to take charge of a mentally ill individual who are taken into emergency protective custody. Bill would make it a misdemeanor for HHS Behavioral Health Division to refuse custody of a person.

February 4, 2016

LB 717 – Change provisions relating to the assessment and valuation of real property.
Introduced by Senator Mike Groene of North Platte
Hearing Date: February 4, 2016
Committee: Revenue

LB 717 states that the actual value of real property for purpose of taxation means the value to be determined by the use of professionally accepted mass appraisal methods. It removes language of “market value of real property in the ordinary course of trade”. Legislation states, except for assessment occurring on January 1, 2016, the assessed value shall be the same as the assessed value on January 1, 2015, in relation to assessing tax on real property.

February 5, 2016

LB 915 – Create a veterans’ treatment court pilot project
Introduced by Senator John McCollister of Omaha
Hearing Date: February 5, 2016
Committee: Judiciary

LB 915 creates a three-year pilot program for treatment of veteran's in Douglas County. After conclusion of the three-year study, the Nebraska Supreme Court would make recommendations for the model to be used in other counties.

LB 919 – Change provisions relating to problem solving court programs.

Introduced by Senator Matt Williams of Gothenburg

Hearing Date: February 5, 2016

Committee: Judiciary

LB 919, the Legislature declares that problem solving court programs, including drug, veterans, mental health, driving under the influence, reentry, and other problem solving court programs, help in reducing recidivism. The bill states problem solving court programs offer a person accused of drug alcohol and other alternative to traditional criminal justice proceedings or juvenile justice dispositions. LB 919 would use funds already appropriated to Nebraska Supreme Court to be used to look into evidence-based interventions, including medication-assisted treatment.

Other bills identified as of interest to Lancaster County:

LB 670 – Require a hearing prior to release for persons taken into custody for mental health reasons.

Introduced by Senator Bob Krist of Omaha

Hearing Date:

Committee: Judiciary

LB 670 strikes language making a more strict interpretation of the release of a juvenile from temporary custody. The bill also inserts additional language that requires a mental health professional to immediately notify the county attorney if the juvenile is not deemed mentally ill and dangerous or a dangerous sex offender in which the county attorney shall proceed to a hearing before the court within 24 hours regarding the juvenile's release.

LB 673 – Change provisions relating to appointment of guardians ad litem.

Introduced by Senator Bob Krist of Omaha

Hearing Date: January 20, 2016

Committee: Judiciary Committee

LB 673 states that if there is a guardian ad litem division, appointments will first be directed to them and if a conflict exists the court may appoint a guardian ad litem outside of the division. It also replaces the court hearing of an application with the county board.

LB 675 – Change provisions relating to placement and detention of juveniles.

Introduced by Senator Bob Krist of Omaha

Hearing Date: January 20, 2016

Committee: Judiciary Committee

LB 675 adds language that prohibits a juvenile from being placed in a rehabilitation center unless an immediate and urgent reason persists. It also ensures that a juvenile will not be detained unless there is a legitimate threat to the security of anyone in the community or if it is necessary to ensure that the juvenile will appear at the next hearing due to a trend of absences at a hearing over a period of 12 months. It states that no juvenile under the year of 12 years old will at anytime under any circumstance be placed in detention; to allow a parent or guardian to avoid legal

responsibility, punish treat or rehabilitate the juvenile, permit more convenient administrative access to the juvenile, facilitate further interrogation or investigation of the juvenile, due to lack of more appropriate facilities, or satisfy the demands of a victim, law enforcement, or the community.

LB 693 – Change limitations of action provisions under the Political Subdivisions Tort Claims Act.

Introduced by Senator Adam Morfeld of Lincoln

Hearing Date: January 28, 2016

Committee: Judiciary Committee

LB 693 extends from one year to two years every tort claim against a political subdivision.

LB 703 – Change provisions relating to nuisances in cities and villages.

Introduced by Urban Affairs Committee

Hearing Date: January 19, 2016

Committee: Urban Affairs Committee

Advanced to General File with AM 1877 on January 27, 2016. AM 1877 clarifies that in no appeal is filed, the city or village may abate the nuisance.

LB 703 states a city or village must establish method of notice by ordinance. If done by US mail first class, it must contain a mark indicating importance. Within five days of receipt, owner/occupant of the ground may request a hearing on the nuisance. Hearing would be set within fourteen days of the appeal filing and a hearing officer has five business days to render a decision.

LB 704 – Change building code provisions applicable to political subdivisions

Introduced by Urban Affairs

Hearing Date: January 19, 2016

Committee: Urban Affairs

Advanced to General File on January 20, 2016

LB 704 would make a series of technical changes to the building code statutes by doing the following. Clarifying that local building or construction codes must be adopted and enforced as provided under the Building Construction Act; Clarifying that counties and municipalities must keep a copy of their local building code available for use and examination by the public as long as the code is in effect; Clarifying that only counties and municipalities may adopt a local building code; Defining "component" for purposes of the Building Construction Act; Streamlining the process for local building code adoption, allowing counties and municipalities to either adopt the state building code or a code that conforms generally with the state building code; Clarifying that a prior edition of a component of the state building code does not conform generally with the state building code; and striking language that provides for unconstitutional delegation of legislative authority by municipalities.

LB 709 – Provide for an alternative to detention for juveniles.

Introduced by Senator Sara Howard of Omaha

Hearing Date: January 20, 2016

Committee: Judiciary Committee

LB 709 – Provides for alternate detention of increased supervision for a youth to ensure the youth attends court and avoids future law infractions. Supervision includes electronic monitoring, day/evening reporting centers, house arrest and temporary shelter placement. Placement does not include facilities that allow for physical restraint or ingress and egress for placement.

LB 711 – Change provisions of the Noxious Weed Control Act and create the Riparian Vegetation Management Task Force

Introduced by Senator Dan Hughes of Venango

Hearing Date:

Committee: Natural Resources

LB 711 establishes the Riparian Vegetation Management Task Force to be housed within the Department of Agriculture. Starting FY 2016-2017 appropriation of \$2million dollars annually for the management of vegetation within the banks of a natural stream. Governor will appoint members of the task force; one surface water project representative from each river basin; one representative from Dept. of Agriculture; Department of Environmental Quality; Department of Natural Resources; office of the Governor; office of the State Forester; Games and Parks; and the University of Nebraska. Two representatives nominated by Association of Resources Districts; two representatives nominated by Nebraska Weed Control Association; one riparian landowner from congressional districts; one representative from the Nebraska Environmental Trust. Any member of the Legislature may serve as an ex officio at his or her option. Meetings are to be held in communities within the Republican River and Platte River basins. Report submitted to the Governor each year on June 30th. First report would be due on 6/30/2017

LB 714 – Provide for and change a provision relating to sufficient cause of nonuse of a water appropriation.

Introduced by Senator John Stinner of Gering

Hearing Date: January 22, 2016

Committee: Natural Resources

LB 714 – states that for sufficient cause for nonuse shall be deemed to exist for up to fifteen consecutive years if such nonuse was a result of one or more of the following(adds) the appropriation is temporarily transferred to a natural resources district or other competent authority for the purpose of depletion offsets, aquifer recharge, stream augmentation, or maintenance of instream flow

LB 716 – Provide and eliminate provisions regarding pedestrians and bicyclists.

Introduced by Senator Rick Kolowski of Omaha

Hearing Date: January 25, 2016

Committee: Transportation and Telecommunications.

LB 716 states a pedestrian lawfully entering designed bike or walk path of a highway intersection or adjacent to intersection of two highways controlled by traffic signal has the right-of-way within the crossing with respect to vehicles and bicycles. Bicyclist cannot suddenly leave a curb or safety path into the path of a car that it is so close it is impossible for the driver to stop. Nothing in the subsection relieves a bicyclist or driver from duty of care.

LB 717 – Change provisions relating to the assessment and valuation of real property.
Introduced by Senator Mike Groene of North Platte
Hearing Date: February 4, 2016
Committee: Revenue Committee

LB 717 States that the actual value of real property for purpose of taxation means the value to be determined by the use of professionally accepted mass appraisal methods. It removes language of “market value of real property in the ordinary course of trade”. Legislation states, except for assessment occurring on January 1, 2016, the assessed value shall be the same as the assessed value on January 1, 2015, in relation to assessing tax on real property.

LB 720 – Change certain invasions of privacy provisions to include unmanned aircraft or unmanned aircraft systems.
Introduced by Senator Kuehn of Heartwell
Hearing Date:
Committee: Judiciary Committee

LB 720 states an individual is liable for invasion of privacy for flying an unmanned aircraft below 200ft of privately owned property without permission of the owner of the property in the act of capturing any form of visual image/recording. Individual is responsible for reasonable damage caused by the invasion.

LB 722 – Adopt the Stroke System of Care Act
Introduced by Senator Roy Baker of Lincoln
Hearing Date: January 22, 2016
Committee: Health and Human Services

LB 722 creates the Stroke System of Care Act. In an effort to meet the increase of strokes in the state of Nebraska, this bill creates an effective stroke system of care to be provided to individuals. The bill requires the Department of Health and Human Services to adopt rules and regulations that include the criteria for designation of a hospital as a comprehensive stroke center, primary stroke center, or acute stroke-ready hospital. The American Heart Association, the Joint Commission on Accreditation of Healthcare Organizations, or another nationally recognized stroke care organization will approve the certification.

LB 723 – Change sales and use tax collection fees
Introduced by Senator Paul Schumacher of Columbus
Hearing Date: January 22, 2016
Committee: Revenue

LB 723 changes the date of October 1, 2002 to read on and after January 1, 2017 and doubles the 2.5% to 5% of the first three thousand dollars remitted each month and two and one-half percent of the next three thousand dollars remitted each month as reimbursement for the cost of collecting the tax. The bill also states that taxes collected prior to January 1, 2017 will be deducted and withheld from the amount of taxes collected two and one-half percent of the first three thousand dollars remitted each month as reimbursement for the cost of collecting the tax.

LB 724 – Change sales and use tax collection fees.
Introduced by Senator Paul Schumacher of Columbus
Hearing Date: January 22, 2016
Committee: Revenue Committee

LB 724 states that for all sales tax collected by a taxpayer on/after 1/1/2017, he or she will withhold 5% of the first \$6,000 remitted each month for reimbursement of collecting the tax.

LB 746 – Adopt the Nebraska Strengthening Families Act, change provisions for guardian ad litem and services for children, and create the Normalcy Task Force.

Introduced by Senator Kathy Campbell of Lincoln

Hearing Date: January 21, 2016

Committee: Health and Human Services

Senator Campbell of Priority Bill

LB746 implements provisions of the federal Preventing Sex Trafficking and Strengthening Families Act regarding the promotion of "normalcy" among children and youth in foster care. Normalcy is intended to mean age and developmentally appropriate activities and experiences essential to the healthy development of children and youth.

The bill creates the Nebraska Strengthening Families Act for the following reasons:

To ensure foster children can participate in extracurricular and social activities such as field trips, sports, school clubs, religious groups, family vacations and photos, sleepovers, and obtaining a driver's license. To ensure foster parents are able to make decisions about such activities using a reasonable and prudent parent standard. To involve birth parents in such decisions. To require the Department of Health and Human Services to ensure children are made aware of their rights and responsibilities and have access to certain documents before aging out, to ensure foster parents are trained and supported in making determinations as to reasonableness, and report on progress. To require juvenile courts to ensure children's rights are protected and that children are able to engage in such activities, and to make certain findings part of the child's record. To eliminate the use of Another Planned Permanent Living Arrangement as a permanency goal for youth under age 16.

LB 776 – Change revenue and taxation provisions

Introduced by Senator Mike Gloor of Grand Island

Hearing Date: January 21, 2016

Committee: Revenue

LB 776 includes food that ordinarily requires additional cooking to finish the product to its desired final condition in the definition of what food means in the bill. The bill also exempts that there will be subtracted interest received by the owner of obligations of the State of Nebraska or its political subdivisions or authorities which are Build America Bonds to the extent includable in gross income for federal income tax purposes. The federal adjusted gross income or federal taxable income shall be reduced by contributions to an account established under the achieving a better life experience program made for the benefit of a beneficiary. It increases the federal taxable income for any withdrawals by the owner of an account established under the achieving better life experience program for nonqualified expenses or to terminate such account. The bill includes that a refundable income tax credit is considered an overpayment even if the taxpayer has no income tax liability prior to applying the refundable credit. LB 776 adds that if an individual is granted a homestead exemption that individual is not required to submit the certification required under this subdivision in succeeding years.

LB 783 – Provide for registration of public power district vehicles as prescribed.
Introduced by Senator Brett Lindstrom of Lincoln
Hearing Date: February 22, 2016
Committee: Transportation and Telecommunication

LB 783 creates a public power district license plate to be issued and used by each motor vehicle and trailer operated by a public power district. The application will be accompanied by a fee of three dollars for each motor vehicle and three dollars for each trailer. Any public power district vehicle will display a distinctive license plate provided by the department. The license play will be placed on both the front and back of the motor vehicle and to the rear of the trailer. The renewal for the license plate will be two dollars and will be collected every year after they are issues. If a permanent license plate is lost or destroyed, the owner will submit an affidavit to that effect to the county treasurer. A fee of one dollar will be applied to any lost or stolen license plate. All funds collected by the department will be remitted to the State Treasurer for credit to the Highway Cash Fund.

LB 786 – Change requirements for completion of death certificates and cremation permits.
Introduced by Senator Tyson Larson of O’Neill
Hearing Date: January 20, 2016
Committee: Health and Human Services

LB 786 – removes the handwritten option of a funeral director, embalmer, physician, physician assistant or nurse practitioner when signing a medical death certificate. Legislation allows for an electronic signature in place of handwritten signature. LB 786 states before any dead body may be cremated, permit of cremation will be signed electronically by the county attorney or designee.

LB 795 – Establish the Wireless in Nebraska Program under the Nebraska Telecommunications Universal Service Fund Act.
Introduced by Senator Burke Harr of Omaha
Hearing Date: February 9, 2016
Committee: Transportation and Telecommunications.

LB 795: adds the definition of wireless carrier to mean a telecommunications company providing mobile radio service, radio paging service, or wireless telecommunications service for a fee in Nebraska intrastate commerce. It removes the section that requires the state treasurer to transfer funds from the Nebraska Telecommunications Universal Service Fund to the General Fund upon certification by the Director of Administrative Services. It further removes the section that states any transfer under this subsection not reversed within thirty days after the initial transfer shall accrue interest in the amount of five percent annually. It replaces those sections with granting the commission the power to establish the Wireless in Nebraska Program and states that the purpose of the Wireless in Nebraska Program is to promote the provision of the universal wireless telecommunications services throughout the state by providing assistance from the Nebraska Telecommunications Universal Service Fund to eligible wireless communications towers. It also requires a wireless carrier that receives funds to file a report with the commission by June 1 of each year, which includes information on investments for the previous year.

LB 825 – Provide reporting requirements for tax-exempt property.
Introduced by Senator Al Davis of Hyannis

Hearing Date:
Committee: Revenue

LB 825 By April 1 of each even-numbered year, the owner of each parcel of property that is exempt from property taxes shall file with the county assessor of the county in which the property is located a form containing the following information: name and address, legal description of property, date of acquisition of the property, description of any improvements on the property, whether the property was leased or not, and the owners estimate of the fair market value of the property on January 1 of the even numbered year. The bill adds that by July 1 of each even-numbered year, the county assessor of each county shall complete and deliver to the Department of Revenue a form on which the county assessor estimates the fair market value of tax-exempt property, classified by the type of owner, within his or her county and that the Department of Revenue shall prescribe the forms to be used for purposes of the value ranges for estimating the fair market value of property. The Department of Revenue will prepare an estimate of the fair market value of tax-exempt property in this state by category of owner. All persons required to file a report with all pay a reasonable fee that is sufficient to defray costs to the county of distributing and reviewing the forms. IF the form is not received by April 1 of the even-numbered year, the county assessor will send the owner of the property a notice, by certified mail, stating that the property for, which the form is required, will be appraised at the owner's expense.

LB 845: Provide requirements relating to confinement of juveniles and provide a duty for the Inspector General of Nebraska Child Welfare
Introduced by Senator Patty Pansing-Brooks of Lincoln
Hearing Date: January 20, 2016
Committee: Judiciary

LB 845 includes section 6 stating that the Legislature creates a system of investigation and performance review in order to provide increased accountability and oversight regarding the use of room confinement for juveniles in a juvenile facility. All confinement incidents must be documented and include the race, ethnicity, age, and gender of the juvenile, the reason for confinement, an explanation of why less restrictive means were unsuccessful, the ultimate duration of the placement in room confinement, and any incidents of self harm or suicide committed by the juvenile while he or she was isolated.

LB 848 – Change provisions relating to courts
Introduced by Senator Patty Pansing-Brooks of Lincoln
Hearing Date:
Committee: Judiciary

LB 848 defines fee record, general index, Judge's notes, Judgment index, register of actions, and case type when filing of complaints or petitions and subsequent pleadings and date of such filings, including orders and judgments of the court. The bill states that the county court shall file the following with the district court within ten days after entry of the transfer order: Certification of the proceedings; all original documents of the action; certification of the transcript of the register of actions; and certification of the court costs with the clerk of the district court. The clerks of the district court shall use the court's electronic case management system provided by the state, which shall be the record of receipts and reimbursements. The bill strikes the foreman and secretary from filing in the office of the clerk of the district court in section 35 101. The bill also requires the case file to contain the pleadings, orders, court actions,

judgments, post judgment actions, and other documents. The case file can be maintained either electronically or on paper file. It removes the requirement to hold a separate docket for the purpose to be unopened for inspection by any person except upon order of the court for good cause shown.

LB 884: Change the Convention Center Facility Financing Assistance Act and the Sports Arena Facility Financing Assistance Act.

Introduced by Senator Jim Scheer of Norfolk

Hearing Date: January 22, 2016

Committee: Revenue

LB 884 would increase the recapture zone from 200 to 600 yards for the Omaha arena and from 400 yards to 600 yards for Lincoln. It would require that ten percent of such funds appropriated to a city of the primary class may be invested in areas with a high concentration of poverty to assist with low-income housing needs. Applications for state assistance submitted prior to the operative date of this act, the area that is located within six hundred yards of an eligible sports arena facility, measured from the facility but not from any parking facility or other structure. Applications submitted on or after the operative date of this act, a map identifying the program area, including any unbuildable property within the program area or take into account in adjusting the program area as described.

LB 886 – Adopt the Volunteer Emergency Responders Incentive Act and provide income tax credits.

Introduced by Senator Al Davis of Hyannis

Hearing Date: February 3, 2016

Committee: Revenue

LB 886 creates the Volunteer Emergency Responders Incentive Act. For taxable years on or after January 1, 2017, a volunteer on the list will receive a refundable credit against income tax imposed in an equal amount to two hundred fifty dollars beginning with the second taxable year the volunteer is on the list. A point system of one hundred possible points, per year, is created for an active emergency responder, active rescue squad member or active volunteer firefighter. Various methods to accumulate points are available for an individual. To name a few, responding to ten percent of emergency calls; participation in training courses and participation in drills.

LB 888 – Change provisions relating to tax credits under the Nebraska Job Creation and Mainstreet Revitalization Act.

Introduced by Senator Health Mello of Omaha

Hearing Date: January 27, 2016

Committee: Revenue

LB 888 states that a taxpayer who claims a tax credit will not pay additional retaliatory tax as described under section 44-150 for claiming a tax credit. Any tax claim will be considered a payment of tax as in subsection (1) of 77-2734.03

LB 893 – Modify jurisdiction of juvenile courts and change provisions relating to temporary custody and disposition of juveniles.

Introduced by Senator Patty Pansing-Brooks of Lincoln

Hearing Date: January 22, 2016

Committee: Judiciary

This bill would require that a juvenile would have to be at least eleven (11) years old to be prosecuted or adjudicated for a criminal law violation or to be prosecuted as ungovernable, in juvenile or adult court.

Instead, the juvenile court in each county, shall have jurisdiction of children who are 10 and younger, who engage in conduct which would otherwise be considered as a law violation under 43-247(3)(a)

LB 894 – Change provisions relating to appointment of Counsel in juvenile cases
Introduced by Senator Patty Pansing-Brooks of Lincoln
Hearing Date: January 20, 2016
Committee: Judiciary

LB 894 would allow for a minor to have a court appointed attorney if the guardians of the child can't afford one upon a court petition being filed.

LB 896 – Require pay increases for state employees to recognize length of service.
Introduced Senator Matt Hansen of Lincoln
Hearing Date: February 1, 2016
Committee: Business and Labor

LB 896 states that state employees would get a raise every five years. Raises would be at 6.25cents/hr(five years); 12.5cents/hr(ten years); 18.75cents/hr (fifteen years); 25 cents/hr (20 years); 31.25 cents/hr(twenty five years); 37.5 cents (thirty years); 43.75 cents/hr (thirty five years); 50 cents/hr (forty years)

LB 905 – Adopt the Commission on Fathers, Men and Boys Establishment Act of 2016.
Introduced by Senator Laura Ebke of Crete
Hearing Date:
Committee: Health and Human Services

LB 905 establishes the Commission on Fathers, Men and Boys. The commission will be made up of ten members. Five members appointed by the Governor and five ex officio appointed by the Executive Board of the Legislature. Commission will advocate, make recommendations to the Governor and Legislature on issues and concerns raised by fathers, men and boys. The commission will address issues of socioeconomic concerns raised.

LB 906 – Adopt the Law Enforcement Education Act authorizing tuition waivers.
Introduced by Senator Brett Lindstrom of Omaha
Hearing Date: January 25, 2016
Committee: Education

LB 906 – waives 30 percent of resident tuition for law enforcement officers attending a university, college or community college. An officer has to maintain an acceptable performance level with the agency.

LB 910 – Change provisions relating to parole administration
Introduced by Senator Kate Bolz of Lincoln
Hearing Date:
Committee: Judiciary

LB 910 states starting January 1, 2017, the Office of Parole Administration will be moved to the Board of Parole. The board and director will meet once a month to prepare a plan for legislative review to cover budget, transitions, board policies and procedures with coordination for community based services.

LB 911 – State intent relating to fund transfers for behavioral health systems.

Introduced by Senator Kate Bolz of Lincoln

Hearing Date: February 8, 2016

Committee: Appropriations

LB 911 appropriates two-hundred thousand dollars for fiscal year 2016-2017 to program 268, Behavioral Health Administration for creating a plan of system care for adults using behavioral health services.

LB 912 – Change requirements for presentation of identification for purposes of voting.

Introduced by Senator Jim Smith of Papillion

Hearing Date:

Committee: Government

LB 912 – states an individual, prior to voting must present valid photo identification and two of the following: a valid utility bill, bank statement, payment check or other government document. Documents presented must be within sixty-days of the present day with matching address to vote in that precinct.

LB 915 – Create a veterans’ treatment court pilot project

Introduced by Senator John McCollister of Omaha

Hearing Date:

Committee: Judiciary

LB 915 – Creates a three-year pilot program for treatment of veteran’s in Douglas County. After conclusion of the three-year study, the Nebraska Supreme Court would make recommendations for the model to be used in other counties.

LB 916 – Provide immunity from criminal or civil liability for removal of an animal from a motor vehicle by forcible entry as prescribed.

Introduced by Senator Sara Howard of Omaha

Hearing Date:

Committee: Judiciary

LB 916 allows for an individual who rescues an animal from a locked car or the animal is trapped inside the car, that individual is immune from criminal or civil liability for damage to the automobile.

LB 918- Provide for the redistribution of motor vehicle taxes as prescribed.

Introduced by Senator John Murante of Gretna

Hearing Date: January 26, 2016

Committee: Transportation

LB 918 transfers on one percent of the collected motor vehicle tax to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund.

LB 919 – Change provisions relating to problem solving court programs.

Introduced by Senator Matt Williams of Gothenburg

Hearing Date:

Committee: Judiciary

LB 919, the Legislature declares that problem solving court programs, including drug, veterans, mental health, driving under the influence, reentry, and other problem solving court programs, help in reducing recidivism. The bill states problem solving court programs offer a person accused of drug alcohol and other alternative to traditional criminal justice proceedings or juvenile justice dispositions. LB 919 would use funds already appropriated to Nebraska Supreme Court to be used to look into evidence-based interventions, including medication-assisted treatment.

LB 920 – Add members to the Nebraska Police Standards Advisory Council

Introduced by Senator Patty Pansing- Brooks of Lincoln

Hearing Date:

Committee: Judiciary

LB 920 adds nine members to the council starting January 1, 2017. The seventh member of the council will be either a member of the Jail Standards board or from the public at large. The eighth and ninth members will be full time officers from a state law agency with a rank no higher than sergeant. The eighth and ninth members of the council will be appointed by the Governor.

LB 922 - Change terms of Public Employees Retirement Board members as prescribed

Introduced by Senator Mark Kolterman of Seward

Hearing Date: February 5, 2016

Committee: Retirement

LB 922 requires member to serve five years to ensure an experienced and knowledgeable board. It provides that a member appointed to any of the Nebraska retirement systems will serve five years including the; School Employees Retirement System, Retirement System for Nebraska Counties, and Nebraska State Patrol Retirement System.

LB 925 – Change provisions relating to issuing a treasurer’s tax deed and bringing a tax lien foreclosure action as prescribed.

Introduced by Senator Burke Harr of Omaha

Hearing Date:

Committee: Revenue

LB 925 states at anytime within 9 months after the expiration of two years after the date of sale of any real estate for taxes or special assessments if such real estate is not legally occupied and deemed vacant or abandoned. Vacant and abandoned real estate is defined by local ordinance or determined by the appropriate local governing body. Conditions of real estate include overgrown or dead vegetation, trash and waste and /or visible deterioration.

LB 927 - Change provisions relating to surcharges for 911 services

Introduced by Senator Bob Hilkemann of Omaha

Hearing Date: February 1, 2016

Committee: Transportation and telecommunications

LB 927 changes the uniform service charge for 911 services to say: except that the monthly uniform service surcharge shall not exceed one dollar per month. It strikes language that states a surcharge of up to fifty cents on all active telephone numbers every month from users or wireless service shall remit the surcharge.

LB 929 – Update certain references to federal regulations regarding motor vehicles and motor carriers.

Introduced by Senator Lydia Brasch of Bancroft

Hearing Date: January 25, 2016

Committee: Transportation and Telecommunication.

LB 929 updates effective date from January 1, 2015 to January 1, 2016. Adds language making self-propelled CMV's and intermodal equipment will not apply to forum trucks and forum truck-tractors registered and operated solely in intrastate commerce.

LB 931: Provide for financial incentives for certain assisted-living facilities and change distribution of the Behavioral Health Services Fund

Introduced by Senator Kate Bolz of Lincoln

Hearing Date: February 8, 2016

Committee: Appropriations

LB 931 appropriates two hundred fifty thousand dollars for fiscal year 2016-2017 and 2017-2018 to the Department of Health and Human Services. The allocation of funds will provide incentives for certain assisted-living facilities for adults with mental illness or a primary diagnosis of Alzheimer's disease or related dementia.

LB 934 – Change provisions relating to the Office of Public Guardian

Introduced by Senator Colby Coash of Lincoln

Hearing Date:

Committee: Judiciary

LB 934 defines multidisciplinary team means a team of professionals hired by the Public Guardian. Public Guardian will be an attorney licensed to practice law in Nebraska. Public Guardian will hire a multidisciplinary team. The team will be made up of professionals in public guardian and trained in the area of law.

LB 935 – Change provisions relating to the Auditor of Public Accounts

Introduced by Senator Ken Schilz of Ogallala

Hearing Date:

Committee: Government

LB 935 states information not received by the auditor by December 31st of a calendar year will be considered delinquent. A political subdivision will be notified of the delinquency. If the necessary material is not received within thirty days of the December 31st, a five hundred dollars will be withheld from the next state aid payment to that that political subdivision and continue for each additional thirty days of delinquency. Upon delinquency, the auditor can make an audit of the political subdivision at which the cost will be billed to the political subdivision.

LB 937 – Eliminate a prohibition on marriage of persons with venereal disease.

Introduced by Senator Laura Ebke of Crete

Hearing Date: January 27, 2016

Committee: Judiciary

LB 937 strikes the language stating that no person with a venereal disease shall be married in Nebraska.

LB 938: Adopt the 911 Service System Act and transfer funds from the Enhanced Wireless 911 Fund to the 911 Service System Fund

Introduced by Senator Jim Smith of Papillion

Hearing Date: February 1, 2016

Committee: Transportation and Telecommunications

LB 938 creates the 911 Service System Act to establish the Public Service Commission as the statewide implementation and coordinating authority to plan, implement, coordinate, manage, maintain, and provide funding assistance for a statewide next-generation 911 service capability.

LB 940: Adopt the Tax Stabilization Act

Introduced by Senator Jerry Johnson of Wahoo

Hearing Date: February 4, 2016

Committee: Revenue

LB 940 creates the Tax Stabilization Act to provide property tax relief to property owners across that state and to give the Legislature time to consider appropriate changes to state law that would reduce the reliance on property taxes for the funding of school districts in the state of Nebraska.

LB 943 – Update references with respect to husband and wife

Introduced by Senator Matt Hansen of Lincoln

Hearing Date: January 27, 2016

Committee: Judiciary

LB 943 – changes references of husband and wife to “spouses in a marriage relationship.”

LB 944 – Change terminology relating to parentage and marital relationships.

Introduced by Senator Matt Hansen of Lincoln

Hearing Date: January 27, 2016

Committee: Judiciary

LB 944 addresses last year’s United Supreme Court ruling of legalizing same sex marriage and changes some references to “parents”

LB 951: Adopt the Affordable Housing Tax Credit Act

Introduced by Senator Burke Harr of Omaha

Hearing Date: February 3, 2016

Committee: revenue

LB 951 creates the Affordable Housing Tax Credit Act to provide an owner of an affordable housing project to apply for an affordable housing tax credit. A qualified taxpayer shall be allowed a nonrefundable tax credit if the authority determines that the project for which tax credits are sought is a qualified project.

LB 952 – Require availability of emergency medical services and change membership of the Board of Emergency Medical Services.

Introduced by Senator Dan Watermeier of Syracuse

Hearing Date:

Committee: HHS

LB 952 states starting January 1, 2016, a county board is responsible to make sure emergency medical services are available for all county residents. The bill states that the county can contract for medical emergency and public safety services. The Board of Emergency Medical Services in regards to the seven out of hospital care providers, two will be emergency medical responders, two will be medical technicians, two will be paramedics and one will be an advanced medical technician. Members appointed after January 1, 2017, three of them will be volunteer emergency medical care providers.

LB 954 – Change provisions relating to access to records for and investigations by the Inspector General of Nebraska Child Welfare.

Introduced by Senator Bob Krist of Omahah

Hearing Date: January 22, 2015

Committee: Executive Board

Executive Board priority bill

LB 954 states the Office of Inspector General of Nebraska Child Welfare can submit a written request to the Probation Administrator for access of juvenile records pertaining to a particular case. Those records will be turned over with approval via a court order. All juvenile cases as defined in sections 43-246 and 43-247, of the juvenile court will provide confidential information to the Foster Care Review Office. If upon investigation, the Inspector General finds misconduct by the juvenile services division, the probation administrator will immediately notified.

LB 995 – Repeal provisions relating to the special valuation of agricultural land and provide for the agricultural value of agricultural land.

Introduced by Senator Al Davis of Hyannis

Hearing Date:

Committee: Revenue

LB 995 local governments would tax cropland based on agricultural value instead of seventy-five percent of the actual value. Bill defines agricultural value as the actual value of land for agricultural and horticultural purposed without regard to actual value the land would have for other uses. This is an attempt to lower property tax for famers and ranchers.

LB 998 - Provide for emergency community crisis centers and change provisions relations to emergency protective custody

Introduced by Senator Paul Schumacher of Columbus

Hearing Date:

Committee: Health and Human Services

LB 998 includes the definition of emergency community crisis center as a medical assistance program. The demand for inpatient behavioral health beds exceeds the supply of such beds in Nebraska. Hospital emergency departments are not equipped to address the behavioral health needs and delays in receiving behavioral health crisis stabilization services significantly increase the risk of emotional deterioration. Further, appropriate, timely resources should be available to

persons in need of behavioral health. The bill calls for an establishment of five emergency community crisis centers across the state.

LB 1000 – Require certain law enforcement agencies to adopt policies on the use of the body-worn cameras, provide that recordings from such cameras are not public records, and prohibit certain conduct involving such recordings.

Introduced by Senator Heath Mello of Omaha

Hearing Date:

Committee: Judiciary

LB 1000 – Police departments with body cameras must adopt policies regarding training and equipping cameras, as how to be worn in a prominent place on the uniform. An officer would have to notify an individual they approach that the camera is recording.

LB 1001 – Change provisions relating to a compensation schedule for injuries resulting in disability

Introduced by Senator Laura Ebke of Crete

Hearing Date:

Committee: Business and Labor

LB 1001 – adds that loss or loss of means permanent loss of physical function of an arm, a leg, an ear, an eye or nose.

LB 1010 – Change provisions relating to juvenile court petitions

Introduced by Senator Matt Williams of Gothenburg

Hearing Date:

Committee: Judiciary

LB 1010 – A written petition for juvenile court will be signed by the county attorney setting forth the facts. The petition would replace the verification of affidavit.

LB 1013 – Change tax on cigarettes and tobacco products and provide for distribution of proceeds.

Introduced by Senator Mike Gloor of Grand Island

Hearing Date:

Committee: Revenue

LB 1013 would increase cigarette tax by one dollar and fifty cents, this would bring the total sales tax to two dollars and fourteen cents a pack. It is estimated that this tax increase would bring in a one hundred and twenty million dollars. Forty five million of that would go to the Property Tax Credit Fund; Forty five million to personal property tax exemption; and thirty million to the Health Care Cash Fund.

LB 1023 – Require development of treatment protocols for and a needs assessment of committed offenders and correctional facilities

Introduced by Senator Laura Ebke of Crete

Hearing Date:

Committee: Judiciary

LB 1023 states that corrections and the division of behavioral health of DHHS would develop protocols for coordination of mental health and substance abuse treatment for a committed

offender during incarceration until discharge. Protocols will cover pre-release planning; mental health and substance abuse treatment needs, supervisor plan and necessary community support services. Community based services can be used during incarceration. Corrections will provide to the Appropriations Committee of the Legislature, a needs assessment pertaining to programming in facilities before January 1st of odd numbered years.

LB 1024 – Change a provision of the Nebraska Political Accountability and Disclosure Act relating to an interest of a government contract
Introduced by Senator Tyson Larson of O’Neill
Hearing Date:
Committee: Government

LB 1024 states that no member of a public official or employer’s family may enter into a business contract valued at one hundred thousand dollars in a given year. As of January 1, 2017, and every year thereafter the contract value will be adjusted for inflation.

LB 1034 – Change provisions relating to the Nebraska Children’s Commission
Introduced by Senator Kathy Campbell of Lincoln
Hearing Date:
Committee: Health and Human Services

LB 1034 adds juvenile justice to the strategic plan of reform of the Nebraska Child Welfare Commission to review and evaluate the juvenile justice system

LB 1036 – Change provisions of the Credit Services Organization Act, the Delayed Services Licensing Act, and the Nebraska Installment Loan Act.
Introduced by Senator Kathy Campbell of Lincoln
Hearing Date: February 2, 2016
Committee: Banking

LB 1036 states notwithstanding any other provisions of law, charge any brokerage fees or any other fees or charges whatsoever in connection with a loan governed by the Nebraska Installment Loan Act. It defines the annual percentage rate, default, and delayed deposit. The Department of Banking and Finance will document each delayed deposit loan transaction by a written agreement signed by both the licensee and the borrower.

LB 1058 – Change provisions relating to enforcement of certain tobacco restriction provisions.
Introduced by Senator Sue Crawford of Bellevue
Hearing Date:
Committee: Judiciary

LB 1058 states with compliance checks, an individual between the ages of fourteen and eighteen years of age may be authorized to assist officers or private contractors with compliance checks. The individual under the age of eighteen and older than 14 years has to be an employee, intern or volunteer with a local or state law agency.

LB 1059 – Require certain disclosures under the Community Development Law and the Local Option Municipal Economic Development Act
Introduced by Senator Sue Crawford of Bellevue
Hearing Date: February 2, 2016

Committee: Urban Affairs

LB 1059 states that prior to a redevelopment contract, the developer has to indicate if he or she has or intends to file for tax incentives under the Nebraska Advantage act; seeking a refund from the city's local option sales tax; estimate of total amount he or she is expecting from tax incentives; and if the project has been approved under the Nebraska Advantage act.

LB 1094 – Change provisions relating to evidence, sentencing, certain criminal penalties, criminal mischief, assault, theft, forgery, and probation.

Introduced by Judiciary Committee

Hearing Date:

Committee: Judiciary

LB 1094 addresses matters extending from LB 605. The bill addresses custodial sanctions; administrative sanctions; defined duties of a probationer officer when determining a possible violation of probation and court proceedings. LB 1094 repeals section (5) of LB 605 relating to duties of a probationer officer, setting forth new language.

LB 1097 - Change provisions relating to sexual assault forensic testing

Introduced by Senator Adam Morfeld of Lincoln

Hearing Date:

Committee: Judiciary

LB1097 would create a fund to collect federal money and for an administrator for that fund to pay expenses for medical exams for rape victims. The fund would cover costs for physical trauma exams, patient interviews, collection and evaluation of evidence, emergency room and laboratory fees. Victims would also get emotional and mental health care. Medical personnel would also be trained in practices for collecting evidence for prosecutions.

LB 1107 – Create the Nebraska Election System Initiative

Introduced by Senator Tommy Garrett of Bellevue

Hearing Date:

Committee: Government

LB 1107 states the current vote tabulation and ballot-marking equipment in Nebraska will soon be outdate. The bill would establish the Nebraska Election System. The goal is to examine the voting process, in Nebraska. Review methods of polling sites, early voting, equipment; disabled, minority and young voters; campaigns; and cost of replacing current system.

HEARINGS FOR BILLS OF INTEREST BEFORE THE NEXT STAFF MEETING:

Thursday, January 28, 2016

LB 693 – Change limitations of action provisions under the Political Subdivisions Tort Claims Act. – Judiciary, 1:30pm room #1113

LB 787 – Allow a voter to photograph and reveal a marked ballot – Government, 1:30pm #1507

Friday, January 29, 2016

Monday, February 1, 2016

LB 938 – Adopt the 911 Service System Act and transfer funds from the Enhanced Wireless 911 Fund to the 911 Service System – Transportation, 1:30pm #1113

LB 927 – Change provisions relating to surcharges for 911 service – Transportation, 1:30pm #1113

LB 896 – Require pay increases for state employees to recognize length of service – Business and Labor, 1:30pm #2102

Tuesday, February 2, 2016

LB 1036 – Change provisions of the Credit Services Organization Act, the Delayed Deposit Services Licensing Act, and the Nebraska Installment Loan Act – Banking, 1:30pm #1507

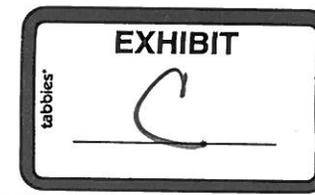
LB 1059 – Require certain disclosures under the Community Developmental Law and the Local Option Municipal Economic Development Act – Urban Affairs, 1:30pm #1510

Wednesday, February 3, 2016

LB 951 – Adopt the Affordable Housing Tax Credit Act- Revenue, 1:30pm #1524

LB 886 – Adopt the Volunteer Emergency Responders Incentive Act and provide income tax credits – Revenue, 1:30pm #1524

KisseES Associates
 Bills of Interest Report
 Client: LC



LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB30	McCoy		Prohibit disclosure of any applicant or permitholder information regarding firearms registration, possession, sale, or use as prescribed	Judiciary	3/19/2015	General File w/AM29		X	
LB37	Krist		Adopt the Prescription Drug Safety Act and change and transfer pharmacy, prescription, and drug provisions	Health and Human Services	1/21/2015	General File w/AM140; AM140 Adopted; Select File w/ER41; Krist AM470 Filed; AM470 Adopted; Final Reading w/ST13; Passed on Final Reading 43-0-6; Approved		X	
LB43	Coash		Provide for standby guardians and recovery of assets under the Nebraska Probate Code	Judiciary	1/21/2015	General File w/AM72; AM72 Adopted; Select File 2/5; Final Reading 2/17; Passed on Final Reading 48-0-1; Approved		X	
LB61	Bolz		Change funding for county offices relating to administration of public assistance programs	Government, Military & Veterans Affairs	1/29/2015		LB61 would seek to repeal a provision in statute that currently requires counties to pay for rental costs or provide space to the Department of Health and Human Services for services that were provided by counties prior to those responsibilities being transferred to the	X	[LC Priority] Support

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB65	Schumacher		Change provisions relating to termination of township boards	Government, Military & Veterans Affairs	1/21/2015	General File; Select File w/ER5; Shumacher AM67 Filed; AM67 Adopted; Passed on Final Reading w/E-clause 49-0-0		X	
LB94	Smith		Provide for issuance of printed motor vehicle certificate of title for nonresidents as prescribed	Transportation & Telecommunications	1/27/2015	General File 1/29; Select File 2/9; Final Reading 2/20; Passed on Final Reading 46-0-3; Approved		X	[LC Priority] Support
LB98	Bolz		State intent regarding appropriations for tobacco use prevention control	Appropriations	3/16/2015		Include in the appropriation to Agency No. 25 and Program No 30, for FY 2015-16, \$7 million Cash Funds and for FY 2016-17, \$7 million Cash Funds use for tobacco use prevention control from the Nebraska Health Care Cash Fund	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB106	Watermeier	Watermeier	Adopt the Livestock Operation Siting and Expansion Act and change powers of counties relating to zoning	Government, Military & Veterans Affairs	2/12/2015	Watermeier AM698; Watermeier AM643 Filed; General File w/AM521; Groene AM1018 Filed; Watermeier AM997 Filed; Davis AM1034 Filed; Watermeier AM1029 Filed; AM1018 Withdrawn; AM997 Withdrawn; AM1034 Withdrawn; AM1029 Withdrawn; Watermeier AM1099 Filed; AM1099 Adopted; AM643 Withdrawn; Final Reading 4/15	LB 106 creates the Livestock Operating Siting and Expansion Act and to be implemented by the creation of the Livestock Operation Siting Review Board	X	Support
LB113	Larson	Larson	Provide a co-payment for correctional inmates' health care services	Judiciary	2/18/2015	General File w/AM508	An inmate who request medical treatment will make a copayment of not less than \$10.00 when receiving non-emergency service. The visit shall be deducted from the inmate account as part of copayment. If the account has insufficient funds at the time of the non-emergency treatment, fifty percent of any future deposit shall be withheld until copayment amount owed is paid in full	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB119	Schumacher		Change where certain sentences of imprisonment may be served	Judiciary	2/12/2015		All sentences of imprisonment for classified felonies and sentences of more than 1 year and any lesser sentence shall be served concurrently or consecutively with such sentences. Sentence of 1 year or less may be served in a county jail	X	Neutral
LB120	Schumacher		Provide for seizure of license plates of certain uninsured motor vehicles or trailers as prescribed	Judiciary	1/28/2015		LB120 would authorize law enforcement to seize license plates from a vehicle if at the time the vehicle is pulled over and the driver is unable to produce proof of insurance. The citation issued would serve as a temporary plate for 10 days. If the vehicle was not insured at the time of the stop, in addition to other penalties and fees, the owner of the vehicle would pay \$50 to get the vehicle plates back. The result is that the vehicle remains conspicuous and more likely to be reticketed if it remains uninsured	X	Oppose
LB122	Schumacher		Change provisions relating to operation of utility-type vehicles	Transportation & Telecommunications	1/27/2015	General File 1/29; Select File 2/9; Bloomfield AM407 Filed; AM407 Adopted; Final Reading 2/23; Passed on Final Reading 46-0-3; Approved		X	[LC Priority] Support

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB126	Nordquist		Change a combined contribution retirement benefit rate as prescribed	Nebraska Retirement Systems	1/20/2015	General File w/AM12; AM12 Adopted; Select File w/ER1; Final Reading; Passed on Final Reading 4/9-0; Approved		X	
LB131	Craighead		Change provisions relating to annexation and prohibit sanitary and improvement districts from spending certain assets	Urban Affairs	1/27/2015	General File w/AM405	This bill provides financial guidance to Sanitary and Improvement Districts (SIDs) once the intent of their annexation by an adjacent qualifying city is made. This bill changes the restrictions on SIDs to enter into or extend contracts once they have been notified that a city is proposing the annex of the SID. After such, notification, the SID will need to seek the approval of the City before entering into any contracts.	X	
LB132	Ebke	Government, Military and Veterans Affairs	Change joint public agency bonding powers and procedures	Government, Military & Veterans Affairs	1/29/2015	General File w/AM582; AM582 Adopted; Select File w/ER75; AM1327 Filed; AM1327 Adopted; Final Reading 4/29	links Joint Public Agency bond issuance procedures to taxing powers. It requires Joint Public Agencies follow the bond issuance procedures a participating public agency would be required to follow to bond the particular revenue stream	X	
LB135	Johnson		Change provisions relating to termination of township boards	Government, Military & Veterans Affairs	1/21/2015			X	Oppose

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB139	Johnson	Banking Commerce & Insurance	Change and eliminate provisions relating to the Real Property Appraiser Act	Banking Commerce & Insurance	1/27/2015	General File w/AM119; AM119 Adopted; Schumacher AM893 Filed; AM893 Adopted; Select File w/ER51; Final Reading 3/31; Passed on Final Reading 45-0-4; Approved		X	Monitor
LB142	Schilz		Create the Aquatic Invasive Species Program and provide funding	Natural Resources	1/21/2015	General File w/AM45; AM45 Adopted; Select File w/ER20; Schilz AM255 Filed; AM255 Adopted; Final Reading w/ST8; Passed on Final Reading w/E-Clause 46-1-2; Approved	To create the Nebraska Aquatic Invasive Species Program to be used by Game and Parks to prevent and mitigate damage caused by aquatic invasive species such as the zebra mussel, silver carp, and other such species	X	
LB146	Crawford		Provide for disposition of unclaimed cremated remains in a veteran cemetery	Health and Human Services	1/29/2015	General File w/AM142; AM142 Adopted; Select File w/ER42; Final Reading 3/10; Passed on Final Reading 44-0-5; Approved	LB 146 establishes a voluntary process for funeral homes to work with veteran service organizations to locate, identify and inter unclaimed cremated remains of veterans and their dependents for the purposes of burial in a veteran cemetery	X	Monitor

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB148	Crawford		Provide for medical assistance program coverage for certain youth formerly in foster care	Health and Human Services			Under Section 2004 of the Patient Protection and Affordable Care Act (PPACA), foster youth who age out of the foster care system in Nebraska without reunification with their families or adoption are eligible for Medicaid coverage until age 26. This mirrors the provision in the PPACA allowing young adults to stay on their parents' insurance plan until age 26	X	
LB158	McCollister		Deny compensation under the Nebraska Workers' Compensation Act in situations of false representation	Business and Labor	3/2/2015		No compensation shall be allowed if, at the time of or in the course of entering into employment or at the time of receiving notice of the removal of conditions from a conditional offer of employment	X	Monitor
LB172	Chambers		Eliminate certain mandatory minimum penalties	Judiciary	2/11/2015			X	
LB173	Chambers	Seiler	Change habitual criminal provisions	Judiciary	2/11/2015	General File w/AM472; AM472 Adopted; Select File w/ER82;		X	Support
LB186	Bolz		Adopt the Property Tax Circuit Breaker Act	Revenue	1/29/2015		This bill allows for a resident or partial-year resident of Nebraska who owns or rents his primary residence to apply for a refundable income tax credit. The applicant must have resided at the property he or she is requesting for consideration for at least six months	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB188	Watermeier		Change provisions relating to innocent third parties injured during a vehicular pursuit	Judiciary	1/23/2015	General File w/AM374	The bill states that a passenger in a fleeing vehicle shall not be considered to be an innocent third party if the passenger (a) enters with knowledge the driver is under the influence (b) fails to take steps to persuade the driver of the fleeing vehicle to stop the vehicle (c) promotes or provokes the driver to flee (d) are themselves subject to arrest or (e) is engaged in illegal activity that would itself give rise to arrest	X	
LB202	Davis		Provide for partisan ballots for unaffiliated voters at primary elections	Government, Military & Veterans Affairs	2/26/2015			X	Support
LB209	Hilkemann		Adopt the Political Subdivisions Mandatory Mediation Act	Judiciary	1/23/2015	Indefinitely Postponed		X	
LB210	Ebke		Change provisions relating to housing agencies and taxation of mixed-use developments	Revenue	2/12/2015		<i>Relating to low income housing</i>	X	
LB212	Chambers		Prohibit use of restraints in juvenile courts as prescribed	Judiciary	2/25/2015		Restraints shall not be used on a juvenile during a juvenile court proceeding and removed prior to the juvenile's appearance before the juvenile court. Unless there is cause to show the need of restraints in the court proceeding	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB213	Schumacher		Provide for withholding of insurance proceeds for demolition purposes	Banking Commerce & Insurance	2/17/2015	Indefinitely Postponed		X	
LB214	Schumacher		Provide for electronic signatures on initiative and referendum petitions	Government, Military &Veterans Affairs	2/18/2015			X	
LB224	Harr		Provide and change restrictions relating to electioneering	Government, Military &Veterans Affairs	2/4/2015		LB 224 would require the placement of flags on the day of any election to indicate the area within 200 feet of a polling place unless that area is across a public thoroughfare or private property. It would also require the designation of an approximately ten feet by five feet yard- sign zone within the 200 foot area which would allow for any person to display a campaign sign in the zone beginning at 7 a.m. and ending at 9 p.m. on the day of the election	X	
LB230	Mello		Change provisions relating to partition actions	Revenue	2/19/2015	General File w/AM752		X	
LB236	Coash		Change and eliminate provisions relating to collection of judgments and public retirement plans	Nebraska Retirement Systems	1/27/2015			X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB237	Coash		Appropriate funds for correctional facilities	Appropriations				X	
LB241	Stinner		Change provisions relating to conveyances of cemetery lots	General Affairs	1/26/2015	General File 1/29; Select File 2/9; Final Reading 2/19; Passed on Final Reading 47-0-2; Approved		X	
LB244	Pansing Brooks		Change provisions relating to motions for new trial based upon discovery of new evidence	Judiciary	1/30/2015			X	
LB245	Pansing Brooks		Change provisions relating to DNA testing of biological material	Judiciary	1/30/2015	General File w/AM197; AM197 Adopted; Select File w/ER46; Harr FA29 Filed; Harr AM827 Filed; FA29 withdrawn; Harr AM843 Filed; AM843 Adopted; Final Reading w/ST15; Krist FA37 Filed; Pansing Brooks AM1045 Filed; Returned to Select File; AM1070 Adopted; Final Reading Second 4/7; Passed on Final Reading 42-4-3; Approved	This bill allows the court to order DNA testing, pursuant to a motion filed, that the biological material was not previously tested; material was tested, but current technology may provide more accurate findings	X	
LB250	Larson		Eliminate time restrictions on keno	General Affairs	1/26/2015			X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB253	Morfeld	Craighead	Change acknowledgment requirements relating to homesteads	Judiciary	2/6/2015	General File w/AM278; AM278 Adopted; Select File 4/28; Final Reading 5/5;		X	
LB256	Bloomfield		Change the sales tax rate and the distribution of sales tax revenue	Revenue	2/20/2015		LB 256 would raise the state sales and use tax from the current five and one-half percent to six percent as of October 1, 2015.	X	
LB259	Gloor	Revenue	Adopt the Personal Property Tax Relief Act	Revenue	1/29/2015	General File w/AM824; Gloor AM1252 Filed; AM824 Adopted; AM1252 Adopted; Gloor FA58 Filed; FA58 Adopted; Select File w/ER118;	To exempt the first \$25,000 worth of personal property value for each personal property tax return filed with a county assessor	X	
LB260	Gloor		Authorize the Property Tax Administrator to correct certain errors	Revenue	1/23/2015	General File 1/29; Select File 2/9; Final Reading 2/19; Passed on Final Reading w/E-clause 46-0-3; Approved	To expand the time frame to three years from date of certified valuation for errors regarding valuation to be corrected by the Property Tax Administrator or to recertify said valuation within three years of distribution of the tax to a county	X	
LB265	Campbell	Judiciary	Change provisions relating to juveniles and child welfare	Judiciary	2/27/2015	General File w/AM878; AM878 Adopted; Krist AM1014 Filed; AM1014 Adopted; Select File w/ER61; Final Reading w/ST26	LB 265 states a guardian ad-litem(GAL) will make a reasonable effort to become familiar with the needs of a juvenile by consultation with juvenile in his or her respective placement within 2 weeks of appointment and every 3 (was 6) months thereafter	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB266	Crawford		Change provisions relating to jurisdiction for municipalities to enforce ordinances	Urban Affairs	2/3/2015	General File w/AM122; AM122 Adopted; Select File w/ER30; Final Reading 2/19; Passed on Final Reading 47-0-2; Approved	Municipalities currently have the authority to regulate nuisances within their extraterritorial zoning jurisdiction. LB 266 amends various nuisance statutes to clarify this existing authority	X	
LB277	Harr		Change tax deed lien priority	Revenue	2/12/2015	Select File w/ ER103; Final Reading 5/7;	to clarify that SID special assessments also survive the tax deed method so that SID special assessments are treated the same no matter which method a tax certificate holder uses to exercise his or rights to the property purchased at a tax sale	X	
LB282	Baker		Change provisions relating to closed sessions for public bodies	Government, Military & Veterans Affairs	2/11/2015	Indefinitely Postponed		X	
LB288	Ebke		Prohibit public employers from making certain deductions from wages	Business and Labor	3/9/2015		Any collective-bargaining agreement involving a public employer entered into, renewed, or extended on or after the effective date of this act shall not contain provisions requiring or allowing the deduction of dues	X	
LB290	Coash		Eliminate certain notification requirements under the Sex Offender Registration Act and eliminate the offense of unlawful use of the Internet by a prohibited sex offender	Judiciary	2/12/2015	General File 2/20		X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB293	Schnoor		Change valuation of agricultural land and horticultural land	Revenue	2/19/2015		LB 293 would reduce the value of agricultural and horticultural land for taxation purposes. The rate would be reduced down to 65%, currently the range is between 69% to 75%.	X	
LB295	Scheer		Require municipalities to have county approval before enforcing ordinances in the extraterritorial zoning jurisdiction	Urban Affairs	2/3/2015	General File w/AM323; Crawford AM556 Filed;	requires that cities of all classes and villages receive approval from county boards, with jurisdiction over an extraterritorial zoning jurisdiction, before they are able to enforce ordinances, bylaws, rule, regulations, and resolutions within said extraterritorial zoning jurisdiction unless otherwise provided by law	X	
LB308	Kolowski		Provide for preregistration to vote	Government, Military & Veterans Affairs	2/27/2015	Indefinitely Postponed		X	
LB309	Davis		Appropriate additional funds to the Property Tax Credit Cash Fund	Appropriations	2/27/2015		In addition to other appropriations for FY2016-17 to the Property Tax Credit Cash Fund, the State Treasurer shall transfer \$25,000,000 from the General Fund to the Property Tax Credit Cash Fund	X	
LB319	Smith		Change provisions relating to elections conducted by mail	Government, Military & Veterans Affairs	2/5/2015		LB 319 states all registered voters of the political subdivision or a district or ward of the political subdivision are eligible to vote on all candidates and issues submitted to voters	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB325	Davis	Speaker Hadley	Change levy provisions for rural and suburban fire protection districts	Revenue	2/26/2015	General File 3/10	Makes changes to the provisions dealing with rural and suburban fire protection districts	X	
LB331	Nordquist		Adopt the Bioscience Impact Opportunity Act	Revenue	2/11/2015			X	[DC Priority]
LB332	Kuehn		Appropriate funds for the statewide prescription drug disposal project	Appropriations	3/16/2015			X	
LB333	Gloor		Adopt the Health Care Services Transformation Act	Health and Human Services	3/11/2015			X	Support
LB337	Harr		Rename and change the Low-Income Home Energy Conservation Act	Natural Resources	2/5/2015		Several changes are proposed to change the use of the Act to include energy demand reduction projects. Those eligible for funding would include any natural person, political subdivisions, corporations or other businesses that receive energy service from an eligible entity at a building that receives no greater than a one thousand kilowatt demand. Funding for the program is increased from \$250,000 to \$500,000	X	
LB340	Brasch		Provide signage requirements and duties for the Nebraska State Patrol under the Concealed Handgun Permit Act	Judiciary	3/20/2015		The Nebraska State Patrol will design a standardized sign for use by any person, entity, or employer in control of property prohibiting a permit holder from carrying a concealed handgun in or on the place or premises	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB341	Howard		Provide requirements relating to health benefit plan coverage for insureds in jail custody	Banking Commerce & Insurance	3/9/2015		states that an insurer may not cancel coverage or deny reimbursement for services covered by the plan for an individual in jail. LB 341 allows for reimbursement of a political subdivision by the insurer for services covered of an individual in custody. Coverage can be denied if the injuries occurred as a result of violation of law	X	
LB344	Kolowski		Provide natural resources districts with the power to issue general obligation bonds	Natural Resources	3/6/2015		LB 344 gives Natural Resource Districts (NRDs) the power and authority to issue general obligation bonds for the purpose of financing all or part of the cost of non-revenue-producing water projects authorized by law	X	
LB345	Kolowski		Adopt the Property Tax Relief Act	Revenue	2/12/2015		The bill creates the Property Tax Relief Act to provide property tax relief for property taxes levied against homesteads. Homestead is to mean residence or mobile home and the land surrounding it	X	
LB347	Krist	Speaker Hadley	Expand the jurisdiction of the Inspector General to the juvenile justice system	Judiciary	2/26/2015	General File w/AM598; AM598 Adopted; Select File w/ER63; Final Reading 4/14; Krist AM1490 Filed; Krist AM1547 Filed;		X	
LB350	Brasch	Brasch	Change valuation of agricultural land and horticultural land	Revenue	2/19/2015		This bill decreases valuations by 10% from 75% to 65%	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB356	Harr	Revenue	Change provisions relating to the assessment of certain rent-restricted housing projects	Revenue	2/26/2015	General File w/AM803; Harr AM867 Filed; AM803 Adopted; AM867 Withdrawn; Harr AM930 Filed; AM930 Adopted; Select File w/ER54; Harr AM977 Filed; AM977 Adopted; Final Reading 3/31; Passed on Final reading 45-0-4; Approved	provide safe, decent and affordable rent-restricted housing in Nebraska. LB 356 prescribes standards and methods for the determination of value of real property at uniform and proportionate values	X	
LB357	Smith	Smith	Change income tax rates and transfer funds from the Cash Reserve Fund	Revenue	2/18/2015			X	
LB359	Johnson		Change a fee collected from dog licensees	Agriculture	2/17/2015	General File w/AM1147	LB 359 increases a state fee collected by local subdivisions assessed upon licensure of cats and dogs	X	
LB376	Hansen		Provide that public charitable corporations are subject to the Deferred Building Renewal Act	Executive Board	2/17/2015		The purpose of LB 376 is to allow for Public Charitable Corporations to request funding under the Deferred Building Renewal Act	X	
LB383	Hansen		Permit registered voters moving within Nebraska without re-registering to vote provisionally	Government, Military & Veterans Affairs	2/27/2015			X	
LB384	Lindstrom		Provide for reclassification of agricultural land and horticultural land	Revenue	2/19/2015		<i>Land owner with 160 acres of crop land may have 30 acres to 160 acres valued as pasture if planted to perennial cover</i>	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB387	Schnoor		Transfer funds from the Cash Reserve Fund to the Property Tax Credit Cash Fund	Appropriations	2/27/2015		The State Treasurer shall transfer sixty million dollars from the Cash Reserve Fund to the Property Tax Credit Cash Fund on or before December 15, 2015	X	
LB391	Crawford		Change sales tax collection fees for motor vehicles	Revenue	2/27/2015		LB 391 adds an additional tax in 77-2703(1)(l)(iii) to read: <u>plus an additional one-half of one percent of all amounts in excess of three thousand dollars</u>	X	
LB398	Harr		Exempt all tangible personal property from property tax	Revenue	3/5/2015		This bill sets forth that beginning January 1, 2017, all tangible personal property shall be exempt from property tax. Property owned and used for agricultural and horticultural societies, educational, religious, etc	X	Support
LB406	Morfeld		Change provisions relating to actions for the recovery of vacant, platted, and subdivided real property as prescribed	Judiciary	2/19/2015		An action would not be taken against an individual for the recovery of vacant, platted, and subdivided real property, if that person has been in actual possession for twenty years	X	
LB414	Harr	Harr	Provide a property tax exemption for fraternal benefit societies	Revenue	3/5/2015	General File; Chambers MO84 Indefinitely Postpone Filed; Select File 4/10; MO84 Fails; Harr MO93 Invoke Cloture Filed; MO93 Prevails; Final Reading 5/1;	Every society organized or licensed is a charitable and benevolent institution, with all funds and property being exempt from all and every state, county, district, municipal and school tax	X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB415	Pansing Broo Speaker Hadley		Change provisions relating to the Uniform Interstate Family Support Act	Judiciary	2/19/2015	General File w/AM200; AM200 Adopted; Select File w/ER65; Final Reading 4/15; Passed on Final Reading w/E-clause 45-2-2; Approved		X	
LB416	Pansing Brooks		Change provisions relating to transfers of property upon death	Judiciary	2/6/2015			X	
LB420	Crawford		Require acknowledgments from purchasers of real estate in a sanitary and improvement district	Urban Affairs	2/10/2015	General File 2/18	LB 420 would require a salesperson or real estate broker or owner to have acknowledgement from purchaser he or she understands property lies within an SID	X	
LB425	Riepe		Provide for earned time and discontinue the use of good time	Judiciary	2/18/2015			X	
LB427	Groene		Provide for payment of probation office costs by the state	Government, Military & Veterans Affairs	1/29/2015		This bill allows for the state to pay the cost of probation offices and those facilities performing in their official capacity. Actual and necessary expenses shall be paid	X	
LB428	Garrett		Provide an exemption from motor vehicle taxation for certain veterans	Revenue	2/27/2015	General File w/AM733		X	Support
LB432	Baker		Change provisions relating to access to and copying of public records	Government, Military & Veterans Affairs		Baker MO7 Withdraw Bill Filed; Bill Withdrawn	Makes changes including allowing the custodian of the records to provide the requested materials in an electronic format	X	[LC Priority] Support

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB442	Bolz		Appropriate additional funds to the Property Tax Credit Cash Fund	Appropriations	2/27/2015		Appropriation for FY 2015-16 for 20,000,000 to the property Tax Credit Cash Fund. Second appropriation of same amount for FY 2016-17.	X	Monitor
LB460	Nordquist		Provide for licensure of charter bus and limousine services and pedal-pub vehicles for the consumption of alcohol	General Affairs	2/2/2015	General File w/AM396	This bill would create a licensure process for "party buses" as well as pedal vehicles where you can consume alcohol	X	
LB472	Campbell	Health and Human	Adopt the Medicaid Redesign Act	Health and Human Services	2/25/2015	General File w/AM676; AM676 Los; McCoy MO85 Indefinitely Postpone Filed; Chambers MO87 Bracket until 6/5 Filed; MO85 Prevails	This year's Medicaid expansion effort also includes a redesign of Medicaid.	X	
LB476	Davis		Provide duties for county assessors and the Property Tax Administrator relating to tax-exempt real property	Revenue	3/5/2015		On or before December 1 each year, the county assessor will compile a list of parcel of real property in the county exempt from the property tax, and determine the estimated market value	X	Support

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB479	Bloomfield		Change provisions relating to memorials to veterans	Government, Military & Veterans Affairs	2/20/2015	General File w/AM485; AM485 Adopted; Select File 4/30;	Removes: all counties, townships, cities, and villages of Nebraska that may erect or aid in the erection of statues, monuments, or other memorials commemorating the services of the members of the Armed Forces of the Civil, Spanish – American, or World Wars or the Korean or Vietnam conflict to be located upon the public lands or within the public buildings within such county, township, city or village	x	
LB482	Krist	Judiciary	Change provisions relating to juveniles	Judiciary	2/25/2015	General File w/AM691; AM691 Adopted; Select File w/ER64; Final Reading 4/14; Passed on Final Reading 4-2-3; Approved		x	Monitor
LB483	Pansing Brooks		Change provisions relating to indeterminate sentencing	Judiciary	2/11/2015	General File 4/16		x	
LB491	Morfeld		Provide for an election day voter registration pilot project	Government, Military & Veterans Affairs	2/27/2015			x	
LB492	Morfeld		Change provisions relating to fees charged by the register of deeds	Government, Military & Veterans Affairs	2/12/2015			x	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB499	Krist		Provide duties for the Department of Health and Human Services relating to behavioral and mental health services	Health and Human Services	3/4/2015		This bill is a shell bill that will be utilized by Krist if needed to address the recommendations of either the LR434 Investigative Committee or the CSG Report. He suggested that LB500 is also part of this equation.	X	
LB500	Howard	Speaker Hadley	Require application for medicaid state plan amendment for multisystemic therapy and functional family therapy	Health and Human Services	3/4/2015	General File w/AM650; AM650 Adopted; Select File3/26; Schilz AM1041 Filed; AM1041 Adopted; Final Reading 4/14;	On or before July 1, 2015, the department shall submit an application to the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services	X	[DC Priority]
LB502	Krist		State intent to establish a family court pilot project	Judiciary	2/26/2015		Legislature declares family courts programs to be working and that the Supreme Court shall establish a pilot project of family court in Douglas County	X	
LB514	Craighead		Change provisions relating to registering to vote and voting early at the same time	Government, Military & Veterans Affairs	2/5/2015	General File 2/23	Legislative Bill 514 amends Nebraska Revised Statute 32-942 by adding an option for voters who wish to register to vote and vote early on the same day	X	
LB518	Riepe		Provide for changes to the medical assistance program	Health and Human Services	3/18/2015		LB 518 establishes the Nebraska Health Savings Account Plan to provide state funds for eligible recipients	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB539	Watermeier	Speaker Hadley	Change provisions relating to the office of Legislative Audit and the Auditor of Public Accounts	Government, Military & Veterans Affairs	2/6/2015	General File w/AM487; Crawford AM653 Filed;	LB 539 states that the Auditor of Public accounts shall have access to any and all information and records, confidential or otherwise, including privileged communications, unless otherwise denied such access by federal law or explicitly named and denied access by state law	X	
LB543	Harr		Provide for certification of community paramedics and reimbursement under medicaid	Health and Human Services	2/6/2015		LB 543 establishes criteria and requirements for certification for community paramedics. To be eligible for certification, an individual must be a licensed paramedic and completed a paramedic education program from a board approved university or college	X	
LB544	Harr		Adopt the Community Gardens Act	Agriculture	2/24/2015	General File w/AM697		X	Support
LB549	Campbell		Adopt the Health Care Transformation Act	Health and Human Services	2/20/2015		LB549 creates the Health Care Transformation Act to encourage collaboration among all health care system stakeholders in the state to create a 15 year vision to include the Building Blocks of Health Care	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB556	Kolowski		Waive workers' compensation as the exclusive remedy if an employer is willfully negligent	Business and Labor			, at the option of the employee, make the exclusive remedy protection for the employer inapplicable in cases where the Nebraska Workers' Compensation Court has made a determination that the injury is due to the willful negligence of the employer	X	
LB560	Williams		Appropriate funds to the University of Nebraska and create a fund	Appropriations	3/3/2015		Appropriation of \$25,000,000 from the General Fund for FY2015-16 to the Board of Regents of the University of Nebraska for building projects at the Nebraska Innovation Campus	X	
LB561	Stinner	Stinner	Name the Irrigation District Act and change election provisions for irrigation districts	Government, Military & Veterans Affairs	2/12/2015	General File 2/23; Final Reading 4/29;		X	
LB564	Lindstrom		Change duties and obligations relating to the mowing of weeds along county roads	Transportation & Telecommunications	3/3/2015		LB 564 states that roadside mowing be done on a scheduled rotational basis with no more than one-third of the county property mowed within a one year	X	
LB567	Johnson		Permit transfer of prescription information between pharmacies as prescribed	Health and Human Services	2/11/2015		LB 567 seeks to establish legislative intent of the law and to clarify the section	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB570	Brasch		Change operation restrictions on golf car vehicles	Transportation & Telecommunications	2/10/2015	General File w/AM398; AM398 Adopted; Select File w/ ER106; Final Reading 5/7;	LB 570 states that between sunrise and sunset, a city, county, or village may implement standards for golf car vehicles for use. This includes that if an operator is found guilty of a violation and having no limited liability insurance would be guilty of a Class IV misdemeanor	X	Oppose
LB574	Davis		Adopt the Intangible Personal Property Tax Act	Revenue	3/12/2015	Indefinitely Postponed	<i>Intangible Property Tax Act</i>	X	
LB575	Murante	Government, Military and Veterans Affairs	Change provisions relating to ballots for early voting, write-in candidates, and filling vacancies	Government, Military & Veterans Affairs	2/5/2015	General File w/AM1276; AM1276 Adopted; Select File w/ER99; Schumacher AM1424 Filed; Murante AM1510 Filed; AM1424 Lost; AM1510 Adopted;		X	
LB577	Murante	Speaker Hadley	Permit counties to regulate peddlers, hawkers, and solicitors	Government, Military & Veterans Affairs	2/18/2015	General File w/AM189		X	
LB578	Murante		Change provisions relating to elections	Government, Military & Veterans Affairs	2/5/2015		LB 578 states that any judge or clerk of election, precinct or district inspector or temp election worker may choose not to be paid for the hours he or she works	X	
LB579	Murante		Change traffic accident reporting requirements as prescribed and authorize a fee for a copy of a peace officer report	Transportation & Telecommunications	2/17/2015			X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB587	McCollister		Change the motor vehicle tax schedules	Revenue	3/18/2015		Changes the motor vehicle tax schedule for motor vehicles other than passenger cars; automobiles and motorcycles. Operative date of January 1, 2016	X	
LB588	Pansing Brooks		Provide for electronic application for ballots to vote early by mail	Government, Military &Veterans Affairs	2/27/2015			X	
LB590	Friesen		Change provisions relating to a taxable value certified under the Tax Equity and Educational Opportunities Support Act	Education	2/2/2015		LB 590 states when the county assessor provides the total taxable value by a school district in the county for the current assessment year, the county assessor is to include the assessed valuation of any taxable real property having its property taxes divided, rather than property's redevelopment project valuation	X	
LB592	Bolz		Change provisions relating to corrections and parole and mentally ill offenders	Judiciary	2/20/2015		LB 592 in one of six legislative bills introduced this session to address issues raised by the Interim Study report 424. LB 592 adds "personality disorder" to the definition of a mentally ill	X	
LB593	Nordquist		Appropriate funds to the University of Nebraska to study current health data systems	Appropriations	3/3/2015		LB 593 Appropriates \$250,000 from the General Fund FY 2015-2016, to the Board of Regents of the University of Nebraska to fund the University of Nebraska Medical Center for a current study of Nebraska health data systems	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB602	Nebraska Retirement Systems Committee		Change collection provisions relating to judges retirement fees	Judiciary	2/4/2015	General File w/AM308	LB 602 adds that Nebraska Retirement Fund for Judges fee goes from \$6 to \$8 and shall be taxed as costs in pretrial diversion in a criminal cause of action or traffic misdemeanor or infraction in such courts beginning October 1, 2015	X	
LB603	Bloomfield		Provide for processing and certification of federal firearms forms as prescribed	Judiciary	3/19/2015			X	
LB604	Bloomfield		Change provisions relating to reimbursement to political subdivisions under the Governor's Emergency Program	Government, Military & Veterans Affairs		Bloomfield MO26 Withdraw Bill Filed; Bill Withdrawn		X	
LB605	Mello	Speaker Hadley	Change classification of penalties, punishments, probation and parole provisions, and provisions relating to criminal records and restitution and provide for a special legislative committee	Judiciary	2/20/2015	General File w/AM1010; AM1010 Adopted; Seiler AM1242 Filed; AM1242 Adopted; Select File w/ER81; Harr AM1330 Filed; Seiler AM1530 Filed;	LB 605 is the first part of recommendations stemming from the CSG working group that was created at the end of last session	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB606	Mello		Adopt the Office of Inspector General of the Nebraska Correctional System Act, change provisions relating to the Public Counsel, and mandate a declaration by the Governor of a correctional system overcrowding emergency as prescribed	Judiciary	2/20/2015			X	
LB609	Smith		Adopt the Nebraska Bridge Repair Act	Transportation & Telecommunications	3/9/2015		The bill creates a mechanism for priority of bridge repairs in Nebraska and to have broad representation in the prioritization. This is a high priority bill for many of the road users, contractors and others	X	
LB610	Smith	Friesen	Change motor fuel excise taxes	Revenue	3/6/2015	General File 3/11; Select File 4/2; Final Reading 4/15	This bill would increase the motor vehicle fuel excise tax by \$1.50 over the course of four years. The funding would go in part to cities, counties and the state. The state portion would go towards LB609 which creates a bridge bank and allows for the prioritization of bridge repair and replacement	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB615	Kintner		Provide a property tax exemption for homesteads of certain persons	Revenue	2/12/2015		LB615 would require the frozen assessed value to be adjusted after any substantial improvements by the owner to the homestead	X	Oppose
LB623	Nordquist	McCollister	Provide for issuance of motor vehicle operators' licenses and state ID cards to persons with lawful status	Transportation & Telecommunications	3/3/2015	General File w/AM1203		X	Support
LB626	Campbell		Create a fund and change motor vehicle fees and taxes and their distribution	Transportation & Telecommunications	3/9/2015		Is intended to increase the registration fee for vehicles and move an amount into a Bridge Bank	X	
LB630	Krist		Provide duties for the Nebraska State Patrol regarding criminal history record information checks	Judiciary	2/5/2015		LB states upon request for a criminal history record, the Nebraska State Patrol undertakes a search for criminal history record information of applicant to include fingerprint's of the applicant to the FBI for a national criminal history check	X	
LB631	Scheer		Change medicaid provisions relating to acceptance of and assent to federal law	Health and Human Services	3/18/2015		LB 631 states that the state shall accept the provisions of the Federal Patient Protection and Affordable Care Act, public law 111-148	X	
LB633	Stinner		Appropriate funds for state aid to municipalities and counties	Appropriations	3/18/2015	Stinner AM880 Filed;	Appropriates \$20,000,000 to counties and \$20,000,000 to cities for infrastructure projects	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB639	Garrett		Provide authority for the Department of Roads to issue permits to control roadside vegetation as prescribed	Transportation & Telecommunications	3/3/2015		Department may require permits for the control of vegetation in the vicinity of advertising signs, displays or devices placed	X	
LB646	Kintner		Eliminate provisions for secret ballots for leadership under the Open Meetings Act	Government, Military & Veterans Affairs	2/25/2015			X	Support
LB649	Kintner	McCoy	Require all votes taken by public officials to be a public record as prescribed	Government, Military & Veterans Affairs	2/25/2015	General File w/AM821; Chambers MO88 Bracket until 6/5 Filed; MO88 Prevails	LB 649 states that all votes taken by public officials in the course of their public duties shall be considered public record.	X	
LB651	Bloomfield		Change liability for certain court costs as prescribed	Judiciary	2/5/2015	Indefinitely Postponed		X	
LB656	Speaker Hadley		Provide for deficit appropriations	Appropriations	2/23/2015	General File w/AM828; Select File w/ER113; Mello AM1501 Filed; AM1501 Adopted;		X	
LB657	Speaker Hadley		Appropriate funds for state government expenses	Appropriations	2/23/2015	General File w/AM829; Mello AM1484 Filed; AM1484 adopted; Select File w/ER114; Mello AM1508 Filed; Mello AM1566 Filed; AM1508 Withdrawn; AM1566 Adopted;		X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB658	Speaker Hadley		Appropriate funds for salaries of members of the Legislature	Appropriations	2/23/2015	General File 4/28; Select File 5/5;		X	
LB659	Speaker Hadley		Appropriate funds for salaries of constitutional officers	Appropriations	2/23/2015	General File w/AM1191; Select File 5/5;		X	
LB660	Speaker Hadley		Appropriate funds for capital construction and property acquisition	Appropriations	2/23/2015	General File w/AM830; Select File w/ER116; Mello AM1502 Filed; AM1502 Adopted;		X	
LB661	Speaker Hadley		Provide fund transfers, create a fund, and authorize certain transfers	Appropriations	2/23/2015	General File w/AM831; Mello AM1486 Filed; AM1486 adopted; Chambers AM1434 Filed; McCoy AM1486 Filed; Select File w/ER117; AM1488 Adopted;		X	
LB662	Speaker Hadley		Provide for transfers from the Cash Reserve Fund	Appropriations	2/23/2015	General File w/AM1246; Chambers AM1435 Filed; Select File 5/5; Mello AM1538 Filed; AM1538 Adopted;		X	
LB663	Speaker Hadley		Change the salaries of Supreme Court judges	Judiciary	2/4/2015	General File w/AM885; Select File 5/5;	This bill raises the salary for the Chief Justice and judges of the Supreme Court in Nebraska by 2.25% on July 1, 2015 and by 2.40% on July 1, 2016	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB670	Krist		Require a hearing prior to release for persons taken into custody for mental health reasons	Judiciary			LB 670 strikes language making a more strict interpretation of the release of a juvenile from temporary custody. The bill also inserts additional language that requires a mental health professional to immediately notify the county attorney if the juvenile is not deemed mentally ill and dangerous or a dangerous sex offender in which the county attorney shall proceed to a hearing before the court within 24 hours regarding the juvenile's release.	X	
LB673	Krist		Change provisions relating to appointment of guardians ad litem Introduced by Krist	Judiciary	1/20/2016		LB 673 states that if there is a guardian ad litem division, appointments will first be directed to them and if a conflict exists the court may appoint a guardian ad litem outside of the division. It also replaces the court hearing of an application with the county board.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB687	Bloomfield		Provide procedures for recall of state elective officers	Government, Military & Veterans Affairs			LB 687 provides that a recall petition is reviewed by the state and that the state is responsible for all costs of the recall procedure, any special election, or costs incurred related to a canceled election. The bill strikes language that excluded trustees of sanitary and improvement districts, members of a political subdivision, member of a governing body of a city, village, county, irrigation district, natural resource district, public power district, school district, community college, education service unit, hospital district, and metropolitan utility district. The bill also includes the process to bring about a petition against an elected official whether elected or appointed and that petition needs to be authorized by the filing clerk.	X	
LB693	Morfeld		Modify jurisdiction of juvenile courts and change provisions relating to temporary custody and disposition of juveniles	Judiciary	1/28/2016		LB 693 extends from one year to two years every tort claim against a political subdivision.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB696	Howard		Provide for a medicaid state plan waiver to provide coverage for treatment of opioid abuse.	Health and Human Services			LB 696 makes changes to include the date of January 1, 2016 for the Department of Health and Human Services to submit a state plan amendment to the federal Centers for Medicare and Medicaid Services under Section 1115 of the Social Security Act to implement a demonstration project to access cost-efficient treatment for opioid abuse.	X	
LB699	Mello		Change the Nebraska Municipal Land Bank Act	Urban Affairs	1/19/2016	General File w/AM1861	LB 699 requires at least one member to represent a chamber of commerce, one member with experience in banking, one member with experience in real estate development, one member with experience as a realtor, one member with experience in nonprofit or affordable housing, one member with experience in large-scale property rental, and a single voting member may satisfy more than one of the requirements provided in subdivision of this section if they have the required qualification. The bill adds the priority of use for urban agricultural activities including the establishment of community gardens as defined in section 2-303.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB703	Urban Affairs Committee		Change provisions relating to nuisances in cities and villages	Urban Affairs	1/19/2016		LB 703 states a city or village must establish method of notice by ordinance. If done by US mail first class, it must contain a mark indicating importance. Within five days of receipt, owner/occupant of the ground may request a hearing on the nuisance. Hearing would be set within fourteen days of the appeal filing and a hearing officer has five business days to render a decision.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB704	Urban Affairs Committee		Change building code provisions applicable to political subdivisions	Urban Affairs	1/19/2016	General File	LB 704 restricts the city council in cities of metropolitan class within the corporate limits of the city or within three miles of the corporate limits. IT requires any building or construction code implemented under this section shall be adopted and enforced. It designates the power for the city council and city or village board of any village to adopt by ordinance the conditions, provisions, limitations, and terms of a plumbing code, an electrical code, a fire prevention code, a building or construction code, and any other standard code which contains rules and regulations. It removes the authority of the legislative body of any city of the first or second class or any village from adopting the items mentioned above.	X	
LB707	Coash		Increase the number of judges of the separate juvenile court	Judiciary			LB 707 – states that counties with a population of four hundred thousand or more will have six juvenile judges.	X	
LB709	Howard		Provide for an alternative to detention for juveniles	Judiciary	1/20/2016			X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB711	Hughes		Change provisions of the Noxious Weed Control Act and create the Riparian Vegetation Management Task Force	Natural Resources			Riparian Vegetation Management Task Force to be housed within the Department of Agriculture. Starting FY 2016-2017 appropriation of \$2million dollars annually for the management of vegetation within the banks of a natural stream. Governor will appoint members of the task force; one surface water project representative from each river basin; one representative from Dept. of Agriculture; Department of Environmental Quality; Department of Natural Resources; office of the Governor; office of the State Forester; Games and Parks; and the University of Nebraska. Two representatives nominated by Association of Resources Districts; two representatives nominated by Nebraska Weed Control Association; one riparian landowner from congressional districts; one representative from the Nebraska Environmental Trust. Any member of the Legislature may serve as an ex officio at his or her option. Meetings are to be held in communities within the Republican River and Platte	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB714	Stinner		Provide for and change a provision relating to sufficient cause for nonuse of a water appropriation	Natural Resources	1/22/2016		states that for sufficient cause for nonuse shall be deemed to exist for up to fifteen consecutive years if such nonuse was a result of one or more of the following(adds) the appropriation is temporarily transferred to a natural resources district or other competent authority for the purpose of depletion offsets, aquifer recharge, stream augmentation, or maintenance of instream flow	X	
LB716	Kolowski		Provide and eliminate provisions regarding pedestrians and bicyclists	Transportation & Telecommunications	1/25/2016		LB 716 states a pedestrian lawfully entering designed bike or walk path of a highway intersection or adjacent to intersection of two highways controlled by traffic signal has the right-of-way within the crossing with respect to vehicles and bicycles. Bicyclist cannot suddenly leave a curb or safety path into the path of a car that it is so close it is impossible for the driver to stop. Nothing in the subsection relieves a bicyclist or driver from duty of care.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB717	Groene		Change provisions relating to the assessment and valuation of real property	Revenue	2/4/2016		LB 717 States that the actual value of real property for purpose of taxation means the value to be determined by the use of professionally accepted mass appraisal methods. It removes language of "market value of real property in the ordinary course of trade". Legislation states, except for assessment occurring on January 1, 2016, the assessed value shall be the same as the assessed value on January 1, 2015, in relation to assessing tax on real property.	X	
LB720	Kuehn		Change certain invasion of privacy provisions to include unmanned aircraft or unmanned aircraft systems	Judiciary			LB 720 states an individual is liable for invasion of privacy for flying an unmanned aircraft below 200ft of privately owned property without permission of the owner of the property in the act of capturing any form of visual image/recording. Individual is responsible for reasonable damage caused by the invasion.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB722	Baker		Adopt the Stroke System of Care Act	Health and Human Services	1/22/2016		LB 722 creates the Stroke System of Care Act. In an effort to meet the increase of strokes in the state of Nebraska, this bill creates an effective stroke system of care to be provided to individuals. The bill requires the Department of Health and Human Services to adopt rules and regulations that include the criteria for designation of a hospital as a comprehensive stroke center, primary stroke center, or acute stroke-ready hospital. The American Heart Association, the Joint Commission on Accreditation of Healthcare Organizations, or another nationally recognized stroke care organization will approve the certification.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB724	Schumacher		Change sales and use tax collection fees	Revenue	1/22/2016		LB 724 Changes the date from October 1, 2002 to on or after January 1, 2017 for all taxes deducted and withheld from the amount of taxes collected five percent, opposed to the previous two and on half percent, of the first six thousand dollars remitted each month as reimbursement for the cost od collecting the tax. The bill also states that taxes collected prior to January 1, 2017 will be deducted and withheld from the amount of taxes collected two and one-half percent of the first three thousand dollars remitted each month as reimbursement for the cost of collecting the tax.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB731	Johnson		Change provisions relating to the Real Property Appraiser Act	Banking, Commerce & Insurance	1/25/2016	General File	<p>January 1, 2015 to January 1, 2016. It also adds the compliance with the Uniform Standards of Professional Appraisal Practice in a report performed by the real property appraiser. The bill further adds any salaried employee of the entities listed in subdivisions a through d of the subdivision who is a credentialed real property appraiser and who does not sign a report as a credentialed real property appraiser shall include a disclosure prominently with such report. It adds language stating that any person who is appointed to serve as an appraiser is subject to the Uniform Standards of Professional Appraisal Practice, excluding standards 1 through 10. The bill states that in order to qualify for an initial credential the applicant must certify that disciplinary proceedings are not pending, certify that he or she has not surrendered an appraiser credential, certify that his or her appraiser credential, has not been revoked, they not have been convicted of a felony, crime of fraud, crime related to the qualifications,</p>	X	
LB742	Hansen		Change county population thresholds	Government, Military & Veterans Affairs				X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB746	Campbell	Campbell	Adopt the Nebraska Strengthening Families Act, change provisions for guardians ad litem and services for children, and create the Normalcy Task Force	Health and Human Services	1/21/2016		Adopt the Nebraska Strengthening Families Act, change provisions for guardian ad litem and services for children, and create the Normalcy Task Force.	X	
LB750	Lindstrom		Change Uniform Credentialing Act provisions relating to confidentiality and prohibit retaliation as prescribed	Health and Human Services			LB 750 introduces language that prohibits an individual or a business pursuant to the Uniform Credentialing Act from retaliating against any person who make a report to the department od Health and Human Services relating to an act or omission of the credential holder to the License Assistance Program. The act ensures that the identity of someone who makes a report is confidential. Further, any person making a report is immune from criminal or civil liability of any nature. The bill restricts a health care facility pursuant to the Health Care Facility Licensure Act from retaliating against any person who makes a report under the Uniform Credentialing Act relating to an individual employed or under contract with a health care facility.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB768	Garrett		Provide for Choose Life License Plates	Transportation & Telecommunications				X	
LB770	Groene		Change the termination date of the Nebraska Exchange Transparency Act	Banking, Commerce & Insurance			LB 770 changes the amount of time an appointed member of the Nebraska Exchange Transparency Act from four years to three years.	X	
LB777	Gloor		Change provisions relating to partial payments for property taxes held in escrow	Revenue	1/21/2016		LB 777 Requires County Treasurers to accept partial payments for property taxes. The bill removes the language any county board may pass a resolution and replaces it with the county treasurer shall.	X	Oppose
LB784	Friesen		Change provisions relating to deficit expenditures by county boards	Government	1/27/2016		states that a county board may exceed their authorized expenditures in order to meet their statutory obligations. Approval of expenditures must be take place in an open public meeting of the county board.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB785	Friesen		Change provisions relating to the Motor Vehicle Operator's License Act	Transportation and Telecommunications	1/25/2016		<p>section two and relocates the section regarding application made by the department personnel in any county and the personnel conduct the examination of the applicant down to page 21. It does allow for personnel in counties in which the county treasure collects the fees and issues receipts to conduct an examination of applicants and deliver successful applicants an issuance of certificate or receipt. The department is required to remit the county portion of the fees to the State Treasurer for credit to the Department of Motor Vehicles Cash fund id the department issues an operator's license or a state identification card and collects the fees. Section 8 of the bill grants the Department of Motor Vehicles to cancel or refuse to issue or renew the operator's license or state identification card if the fee is not honored or accepted by any form of payment. The license will remain cancelled until the full amount can be paid. The applicant for identification will be notified by first-class mail if the action is insufficient at the time of</p>	X	
LB786	Larson		Change requirements for completion of death certificates and cremation permits	Health and Human Services	1/20/2016			X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB787	Morfeld		Allow a voter to photograph and reveal a marked ballot	Government	1/28/2016		would allow for a voter to photograph his or her ballot.	X	
LR389CA	Harr		Constitutional amendment to remove provisions regarding marriage from the Constitution of Nebraska	Judiciary	1/27/2016			X	
LB876	Murante		Authorize electronic voting devices for public bodies in public meetings	Government, Military & Veterans Affairs	1/21/2016	General File	LB 876 replaces municipality, a county, a learning community, a joint entity, a joint public agency, or agency under the Municipal Cooperative Financing Act with public body.	X	
LB877	Murante		Change a provision relating to review of proposed subdivision plats by certain county planning commissions	Government, Military & Veterans Affairs			LB 877 adds a fifth section the requires counties having a population in excess of one hundred thousand inhabitants but less than two hundred thousand inhabitants to provide the county planning commission with all available materials on any proposed subdivision plat.	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB884	Scheer		Change the Convention Center Facility Financing Assistance Act and the Sport Arena Facility Financing Assistance Act	Revenue	1/22/2016		LB 884 requires that ten percent of such funds appropriated to a city of the primary class may be invested in areas with a high concentration of poverty to assist with low-income housing needs. Applications for state assistance submitted prior to the operative date of this act, the area that is located within six hundred yards of an eligible sports arena facility, measured from the facility but not from any parking facility or other structure. Applications submitted on or after the operative date of this act, a map identifying the program area, including any unbuildable property within the program area or take into account in adjusting the program area as described.	X	
LB886	Davis		Adopt the Volunteer Emergency Responders Incentive Act and provide income tax credits	Revenue	2/3/2016			X	
LB888	Mello		Change provisions relating to tax credits under the Nebraska Job Creation and Mainstreet Revitalization Act	Revenue	1/28/2016			X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB893	Pansing Brooks		Modify jurisdiction of juvenile courts and change provisions relating to temporary custody and disposition of juveniles	Judiciary	1/22/2016		LB 893 Sets the minimum age at 11 years old for a child to be charged in juvenile court. Provides the right to an attorney and requires a waiver to be made in open court. Legislation also states that the child would not be charged with a crime, but placed in a treatment facility if necessary.	X	
LB894	Pansing Brooks		Change provisions relating to appointment of counsel in juvenile cases	Judiciary	1/20/2016		LB 894 would allow for a minor to have a court appointed attorney if the guardians of the child can't afford one upon a court petition being filed.	X	
LB896	Hansen		Require pay increases for state employees to recognize length of service	Business and Labor	2/1/2016		LB 896 states that state employees would get a raise every five years. Raises would be at 6.25cents/hr(five years); 12.5cents/hr(ten years); 18.75cents/hr (fifteen years); 25 cents/hr (20 years); 31.25 cents/hr(twenty five years); 37.5 cents (thirty years); 43.75 cents/hr (thirty five years); 50 cents/hr (forty years)	X	

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 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB905	Ebke		Adopt the Commission on Fathers, Men, and Boys Establishment Act of 2016	Health and Human Services			LB 905 establishes the Commission on Fathers, Men and Boys. The commission will be made up of ten members. Five members appointed by the Governor and five ex officio appointed by the Executive Board of the Legislature. Commission will advocate, make recommendations to the Governor and Legislature on issues and concerns raised by fathers, men and boys. The commission will address issues of socioeconomic concerns raised.	X	
LB906	Lindstrom		Adopt the Law Enforcement Education Act authorizing tuition waivers	Education	1/25/2016		LB 906 – waives 30 percent of resident tuition for law enforcement officers attending a university, college or community college. An officer has to maintain an acceptable performance level with the agency.	X	
LB910	Bolz	Referral	Change provisions relating to parole administration	Judiciary			LB 910 states starting January 1, 2017, the Office of Parole Administration will be moved to the Board of Parole. The board and director will meet once a month to prepare a plan for legislative review to cover budget, transitions, board policies and procedures with coordination for community based services.	X	

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Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB911	Bolz	Referral	State intent relating to fund transfers for behavioral health systems of care	Appropriations	2/8/2016		LB 911 appropriates two-hundred thousand dollars for fiscal year 2016-2017 to program 268, Behavioral Health Administration for creating a plan of system care for adults using behavioral health services.	X	
LB912	Smith	Referral	Change requirements for presentation of identification for purposes of voting	Government, Military & Veterans Affairs			LB 912 – states an individual, prior to voting must present valid photo identification and two of the following: a valid utility bill, bank statement, payment check or other government document. Documents presented must be within sixty-days of the present day with matching address to vote in that precinct.	X	
LB915	McCollister		Create a veterans' treatment court pilot project	Judiciary			LB 915 – Creates a three year pilot program for treatment of veteran's in Douglas County. After conclusion of the three-year study, the Nebraska Supreme Court would make recommendations for the model to be used in other counties.	X	
LB916	Howard		Provide immunity from criminal or civil liability for removal of an animal from a motor vehicle by forcible entry as prescribed	Judiciary			LB 916 allows for an individual who rescues an animal from a locked car or the animal is trapped inside the car, that individual is immune from criminal or civil liability for damage to the automobile.	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB918	Murante		Provide for the redistribution of motor vehicle taxes as prescribed	Transportation and Telecommunications	1/26/2016		LB 918 transfers on one percent of the collected motor vehicle tax to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund.	X	
LB919	Williams		Change provisions relating to problem solving court programs	Judiciary			LB 919, the Legislature declares that problem solving court programs, including drug, veterans, mental health, driving under the influence, reentry, and other problem solving court programs, help in reducing recidivism. The bill states problem solving court programs offer a person accused of drug alcohol and other alternative to traditional criminal justice proceedings or juvenile justice dispositions. LB 919 would use funds already appropriated to Nebraska Supreme Court to be used to look into evidence-based interventions, including medication-assisted treatment.	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB920	Pansing Brooks		Add members to the Nebraska Police Standards Advisory Council	Judiciary			LB 920 adds nine members to the council starting January 1, 2017. The seventh member of the council will be either a member of the Jail Standards board or from the public at large. The eighth and ninth members will be full time officers from a state law agency with a rank no higher than sergeant. The eighth and ninth members are appointed by the Governor.	X	
LB922	Kolterman		Change terms of Public Employees Retirement Board members as prescribed	Retirement			LB 922 requires member to serve five years to ensure an experienced and knowledgeable board. It provides that a member appointed to any of the Nebraska retirement systems will serve five years including the; School Employees Retirement System, Retirement System for Nebraska Counties, and Nebraska State Patrol Retirement System.	X	

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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB925	Harr		Change provisions relating to issuing a treasurer's tax deed and bringing a tax lien foreclosure action as prescribed	Revenue			LB 925 states at anytime within 9 months after the expiration of two years after the date of sale of any real estate for taxes or special assessments if such real estate is not legally occupied and deemed vacant or abandoned. Vacant and abandoned real estate is defined by local ordinance or determined by the appropriate local governing body. Conditions of real estate include overgrown or dead vegetation, trash and waste and /or visible deterioration.	X	
LB927	Hilkemann		Change provisions relating to surcharges for 911 service	Transportation & Telecommunications			LB 927 changes the uniform service charge for 911 services to say: except that the monthly uniform service surcharge shall not exceed one dollar per month. It strikes language that states a surcharge of up to fifty cents on all active telephone numbers every month from users or wireless service shall remit the surcharge.	X	
LB928	Mello		Change provisions relating to discriminatory wage practices based on sex	Business and Labor	2/1/2016		LB 928 – addresses wage discrimination between a man and a women in effort to close the gap. The bill also removes current employee size exemption and addresses definitions of enforcement.	X	

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Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB929	Brasch		Update certain references to federal regulations regarding motor vehicles and motor carriers	Transportation and Telecommunications	1/25/2016		LB 929 updates effective date from January 1, 2015 to January 1, 2016. Adds language making self-propelled CMV's and intermodal equipment will not apply to forum trucks and forum truck-tractors registered and operated solely in intrastate commerce.	X	
LB931	Bolz		Provide for financial incentives for certain assisted-living facilities and change distribution of the Behavioral Health Services Fund	Appropriations	2/8/2016		LB 931 appropriates two hundred fifty thousand dollars for fiscal year 2016-2017 and 2017-2018 to the Department of Health and Human Services. The allocation of funds will provide incentives for certain assisted-living facilities for adults with mental illness or a primary diagnosis of Alzheimer's disease or related dementia.	X	
LB934	Coash		Change provisions relating to the Office of the Public Guardian	Judiciary			LB 934 defines multidisciplinary team means a team of professionals hired by the Public Guardian. Public Guardian will be an attorney licensed to practice law in Nebraska. Public Guardian will hire a multidisciplinary team. The team will be made up of professionals in public guardian and trained in the area of law.	X	

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Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB935	Schilz		Change provisions relating to the Auditor of Public Accounts	Government, Military & Veterans Affairs			LB 935 states information not received by the auditor by December 31st of a calendar year will be considered delinquent. A political subdivision will be notified of the delinquency. If the necessary material is not received within thirty days of the December 31st, a five hundred dollars will be withheld from the next state aid payment to that that political subdivision and continue for each additional thirty days of delinquency. Upon delinquency, the auditor can make an audit of the political subdivision at which the cost will be billed to the political subdivision.	X	
LB936	Ebke		Change inheritance tax rates and exemption amounts	Revenue			LB 936 changes inheritance tax to one percent for everything above one-hundred thousand dollars and anything below that limit will not be taxed	X	
LB937	Ebke		Eliminate a prohibition on marriage of persons with venereal disease	Judiciary	1/27/2016		LB 937 strikes the language stating that no person with a venereal disease shall be married in Nebraska.	X	

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 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB938	Smith		Adopt the 911 Service System Act and transfer funds from the Enhanced Wireless 911 Fund to the 911 Service System Fund	Transportation & Telecommunications			LB 938 creates the 911 Service System Act to establish the Public Service Commission as the statewide implementation and coordinating authority to plan, implement, coordinate, manage, maintain, and provide funding assistance for a statewide next-generation 911 service capability.	X	
LB940	Johnson		Adopt the Tax Stabilization Act	Revenue	2/4/2016		LB 940 creates the Tax Stabilization Act to provide property tax relief to property owners across that state and to give the Legislature time to consider appropriate changes to state law that would reduce the reliance on property taxes for the funding of school districts in the state of Nebraska.	X	
LB943	Hansen		Update references with respect to husband and wife	Judiciary	1/27/2016		changes references of husband and wife to "spouses in a marriage relationship."	X	
LB944	Hansen		Change terminology relating to parentage and marital relationships	Judiciary	1/27/2016		addresses last year's United Supreme Court ruling of legalizing same sex marriage and changes some references to "parents"	X	

KisseES Associates
 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB951	Harr		Adopt the Affordable Housing Tax Credit Act	Revenue	2/3/2016		LB 951 creates the Affordable Housing Tax Credit Act to provide an owner of an affordable housing project to apply for an affordable housing tax credit. A qualified taxpayer shall be allowed a nonrefundable tax credit if the authority determines that the project for which tax credits are sought is a qualified project.	X	
LB952	Watermeier		Require availability of emergency medical services and change membership of the Board of Emergency Medical Services	Health and Human Services			LB 952 states starting January 1, 2016, a county board is responsible to make sure emergency medical services are available for all county residents. The bill states that the county can contract for medical emergency and public safety services. The Board of Emergency Medical Services in regards to the seven out of hospital care providers, two will be emergency medical responders, two will be medical technicians, two will be paramedics and one will be an advanced medical technician. Members appointed after January 1, 2017, three of them will be volunteer emergency medical care providers.	X	

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 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB954	Krist		Change provisions relating to access to records for and investigations by the Inspector General of Nebraska Child Welfare	Executive Board	1/22/2016		LB 954 states the Office of Inspector General of Nebraska Child Welfare can submit a written request to the Probation Administrator for access of juvenile records pertaining to a particular case. Those records will be turned over with approval via a court order. All juvenile cases as defined in sections 43-246 and 43-247, of the juvenile court will provide confidential information to the Foster Care Review Office. If upon investigation, the Inspector General finds misconduct by the juvenile services division, the probation administrator will immediately notified.	X	
LB956	Speaker Hadley		Provide for deficit appropriations	Appropriations				X	
LB957	Speaker Hadley		Authorize additional uses for certain funds and provide for certain transfers	Appropriations				X	

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 Bills of Interest Report
 Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB958	Gloor		Change provisions relating to budgets, the valuation of agricultural land, and levy limitations	Revenue	2/4/2016		LB 958 strikes the allowable growth percentage from exceeding a levy that may be approved at the same meeting as a vote to exceed the limits of a final levy. Limitations do not apply to restricted funds budgeted for capital improvements, or restricted funds from a qualified sinking fund for acquisition or replacement of tangible personal property. The bill increases any budget adopted by a governmental unit by an amount equal to the restricted funds budgeted for the immediately prior fiscal year for capital improvements, the restricted funds budgeted for the immediately prior fiscal year and the restricted funds expended in the immediately prior fiscal year. The Property Tax Administrator shall provide information to the commission necessary to determine the adjustments for agricultural land and horticulture.	X	Oppose

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB960	Smith		Adopt the Transportation Innovation Act and provide transfers from the Cash Reserve Fund	Appropriations	2/16/2016		LB 960 – Transportation Innovation Act is created. Design build is created as an alternative method when considering projects. A transportation infrastructure bank is created from reserved funds in the amount of \$150 million to accelerate projects. A capital improvement program is created as well to speed up capital improvements. The county bridge match program is created for repair and replacement of county bridges. This includes matching requirements.	X	Monitor
LB968	Johnson		Change provisions relating to an agriculture promotion and development program	Agriculture				X	
LB976	Seiler		Change provisions relating to jury sequestration	Judiciary			A court may order that a jury be sequestered during a trial or after final submation by the motion of the court or party if good cause is shown.	X	Support
LB977	Smith		Change provisions relating to implements of husbandry on highways	Transportation & Telecommunications		Smith AM1895.	LB 977 makes an exemption for the weight and load limitations for a farm tractor, self-propelled equipment, and additional agricultural machinery. The bill includes specific weight limits for the vehicles mentioned in the bill.	X	

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 Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB979	Kuehn		Provide for selection of interchangeable biological products by pharmacists	Health and Human Services	2/5/2016			X	
LB984	Schumacher		Change provisions relating to mandatory minimum sentencing and sentencing of habitual criminals	Judiciary				X	
LB986	Nebraska Retirement Systems Committee		Change duties of the Public Employees Retirement Board relating to an annual valuation report and experience study	Retirement			the director will be provide draft copies of each annual valuation report to the Nebraska Retirement Systems Committee and Governor, as required. Copies are deemed confidential. Starting in 2016, and every four years thereafter will request an experience study from the Public Employee retirement board.	X	
LB989	Murante		Change provisions relating to motor vehicles	Transportation & Telecommunications				X	

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 Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB992	Ebke		Provide a restriction on installment contracts for the purchase of real or personal property by political subdivisions	Government, Military & Veterans Affairs			LB 992 states no political subdivision, with statutory authority can enter into an installment contract for the purchase of property, if already an obligation exist of twenty-five million dollars or more from previous contracts. If a debt does exist above twenty-five million dollars, the subdivision cannot enter into a new contract.	X	
LB995	Davis		Repeal provisions relating to the special valuation of agricultural land and provide for the agricultural value of agricultural land	Revenue			LB 995 local governments would tax cropland based on agricultural value instead of seventy-five percent of the actual value. Bill defines agricultural value as the actual value of land for agricultural and horticultural purposed without regard to actual value the land would have for other uses. This is an attempt to lower property tax for famers and ranchers.	X	

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 Bills of Interest Report
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LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB998	Schumacher		Provide for emergency community crisis centers and change provisions relating to emergency protective custody	Health and Human Services			<p>LB 998 includes the definition of emergency community crisis center as a medical assistance program. The demand for inpatient behavioral health beds exceeds the supply of such beds in Nebraska. Hospital emergency departments are not equipped to address the behavioral health needs and delays in receiving behavioral health crisis stabilization services significantly increase the risk of emotional deterioration. Further, appropriate, timely resources should be available to persons in need of behavioral health. The bill calls for an establishment of five emergency community crisis centers across the state.</p>	X	
LB1000	Mello		Require certain law enforcement agencies to adopt policies on the use of body-worn cameras, provide that recordings from such cameras are not public records, and prohibit certain conduct involving such recordings	Judiciary				X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB1001	Ebke		Change provisions relating to a compensation schedule for injuries resulting in disability	Business and Labor				X	
LB1010	Williams		Change provisions relating to juvenile court petitions	Judiciary				X	
LB1013	Gloor		Change tax on cigarettes and other tobacco products and provide for distribution of proceeds	Revenue				X	
LB1023	Ebke		Require development of treatment protocols for and a needs assessment of committed offenders and correctional facilities	Judiciary				X	
LB1024	Larson		Change a provision of the Nebraska Political Accountability and Disclosure Act relating to an interest in a government contract	Government, Military & Veterans Affairs				X	

KisseES Associates
Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB1031	Hansen		Change the levy authority of railroad transportation safety districts	Revenue			LB 1031 removes the levy authority away from the county board and places it with the Railroad Transportation Board, which is made up of 3 county board members and 2 city council members. The move would free up two cents to the county board levy authority.	X	
LB1032	McCollister		Adopt the Transitional Health Insurance Program Act and provide duties for the Department of Health and Human Services	Health and Human Services			LB 1032 would provide health care coverage to individuals who cannot qualify for medicaid. Medicaid funds would be used to buy private health insurance for those individuals making up one hundred thirty –three percent of the federal poverty level with no insurance. The bill allows for small contributions from enrollees and would take funds from the state health care cash fund to extend coverage up to seventy-seven thousand Nebraskans.	X	Monitor
LB1034	Campbell		Change provisions relating to the Nebraska Children's Commission	Health and Human Services			Adds juvenile justice to the strategic plan of reform of the Nebraska Child Welfare Commission to review and evaluate the juvenile justice system	X	

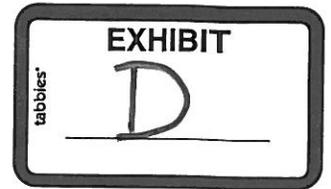
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Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB1036	Campbell		Change provisions of the Credit Services Organization Act, the Delayed Deposit Services Licensing Act, and the Nebraska Installment Loan Act	Banking, Commerce & Insurance				X	
LB1042	Friesen		Change provisions relating to tax-increment financing	Urban Affairs	2/9/2016			X	Support
LB1044	Ebke		Terminate the Commission of Industrial Relations	Business and Labor				X	Oppose
LB1058	Crawford		Change provisions relating to enforcement of certain tobacco restriction provisions	Judiciary				X	
LB1059	Crawford		Require certain disclosures under the Community Development Law and the Local Option Municipal Economic Development Act	Urban Affairs	2/2/2016			X	
LB1094	Judiciary Committee		Change provisions relating to evidence, sentencing, certain criminal penalties, criminal mischief, assault, theft, forgery, and probation	Judiciary				X	

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Bills of Interest Report
Client: LC

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position
LB1097	Morfeld		Change provisions relating to sexual assault forensic testing	Judiciary				X	
LB1102	Davis		Authorize legislative performance audits of tax-increment financing projects	Executive Board				X	
LB1103	Schumacher		Change provisions relating to medicaid reimbursements, provide for a lien, and change estate procedures	Judiciary				x	
LB1107	Garrett		Create the Nebraska Election System Initiative	Government, Military & Veterans Affairs				X	

DRAFT



Senator Les Seiler, Chair
Judiciary Committee
District #33 State Capitol
PO Box 94604
Lincoln, NE 68509-4604

January 28, 2016

Re: Opposition to LB 693

Dear Senator Seiler:

The Lancaster County Board of Commissioners is strongly opposed to LB 693. During the past several years Lancaster County has experienced a steady increase in the cost of insuring and defending against litigation brought under the Political Subdivisions Tort Claims Act. Most of the increase is tied directly to the County's mandated public safety functions, including law enforcement and corrections. Given the inherently dangerous nature of these services, accidents and incidents will occur, no matter how well we train our employees or how careful they are in the discharge of their duties. At the same time, these functions are indispensable to the public health, safety and welfare.

The County Board is concerned that increasing the statute of limitations from one to two years, as proposed by LB 693, will further exacerbate the cost and administrative challenges of providing public safety services. Extending the statute of limitations from one year to two years will make it more difficult for the County to defend against frivolous claims, and will also create additional budget uncertainty. If a claim has merit, one year is ample time to file. Extending the limit an additional year will encourage more claims without merit and stale claims which are more difficult to research and defend, thereby raising insurance and defense costs. In turn, the longer statute of limitations will make it more difficult to budget for contingencies, thereby directly impacting the County's ability to allocate sufficient resources for our public safety needs.

Accordingly, the Lancaster County Board respectfully requests that LB 693 not advance.

Sincerely,

Roma Amundson, Chair
Lancaster County Board of Commissioners

cc: Larry Dix, NACO Executive Director
Joe Kelly, Lancaster County Attorney

Transitional Health Insurance Program Act

LB 1032

Includes Three Categories of Coverage

- *Transitional Health Insurance Premium Assistance Program* – utilizes the private health insurance market for enrollees
 - In “premium assistance” Medicaid dollars are used to purchase private market health insurance plans.
 - Private market coverage is subject to cost controls inherent in a competitive market and enrollees become familiar with private insurance market rules.
 - The majority of enrollees will utilize this premium assistance program.
- *Employee Health Insurance Program* – employees access employer-sponsored coverage
 - Medicaid-eligible enrollees with employer-sponsored coverageⁱ can have their portion of a premium paid for with Medicaid dollars.
 - This extends coverage to employees and ensures businesses continue to offer health insurance.
- *Innovation Health Insurance Program* – Medicaid coverage for exempt individualsⁱⁱ
 - Enrollees that cannot be enrolled into premium assistance are covered under traditional Medicaid. This includes medically frail enrollees.

Ensures Personal Responsibility

- *Requires monthly contributions*
 - Enrollees must contribute 2% of monthly household income and unpaid contributions are a collectable state debt.
 - Monthly contributions encourage personal responsibility and help defray program costs.
- *Increases copayment for non-emergency emergency room (ER) use to \$50*
 - This encourages enrollees to engage in cost-conscious behaviors and use lower cost and primary care outside of the ER.

Utilizes Innovation and Reform Elements

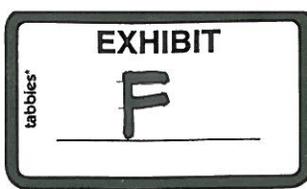
- *Encourages access to primary care providers*
 - All enrollees must have access to a primary care provider.
- *Utilizes patient-centered medical homes and health homes for all enrollees.*
- *Requires integrated providers and services*

Encourages Employment and Education and Skills Training

- *Refers enrollees to employment and education programs*
- *Creates the Transitional Health Insurance Employment Program*
 - Provides education and skills training for enrollees targeted at specific state workforce needs

ⁱ Employer pays no less than 50% of enrollee's costs.

ⁱⁱ Some enrollees, including the "medically frail" and American Indians/Alaskan natives, are exempt from mandatory enrollment in premium assistance under federal law and are covered under traditional Medicaid.



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info@mwsound.com

Client Lancaster District Court	Contact Name Jen Kulwicki	Date December 3, 2015
Address 575 South 10th Street	Phone 402-441-9187	Fax
City, State, Zip Lincoln, NE 68508	Email Jkulwicki@lancaster.ne.gov	
Submitted By Jacob Hogberg	Customer No. LANCOU	Proposal No. 1302

BASE -Courtroom Sound Reinforcement System

<u>Qty.</u>	<u>Description</u>
1	BSS Digital Conference Audio Processor, 12 Inputs, 8 Outputs
1	BSS Digital Audio Processor, 4 Inputs, 4 Outputs
1	BSS Digital Audio Output Expander, 8 Outputs for Reporter's Desk
1	Custom Volume Control Panel, Rack Mounted
1	Juice Goose JG-8LED Rack Mount Power Conditioner with LED Lights
12	JBL or Atlas Ceiling Mounted Speaker, 70V
1	Toa 120W 70V amplifier with line input module
	• Installation Hardware, Cabling, Connectors
	• Professional Installation by NICET and/or CTS Certified Personnel
	• System Tuning, and End-User Training
	• System Documentation Including CAD Drawings Where Applicable

BASE - Audio System Upgrade Price: \$8,672.00

OPTION #1 -Wireless Microphone Lapel System

<u>Qty.</u>	<u>Description</u>
1	Shure ULXS-14/85 Wireless Lapel System, with Rackmount Hardware
	• Professional Installation by NICET and/or CTS Certified Personnel
	• As needed per courtroom

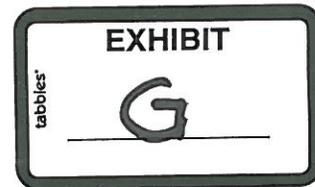
OPTION #1 -Wireless Lapel System: \$799.00

- Includes MSL standard 1-year system warranty on parts and labor.
- Sales tax has not been included.

BASE Amount: \$8,672.00 Eight Thousand Six Hundred Seventy-Two Dollars and 00/100 Cents.	Terms: 50% Down, Balance Upon Completion
<p>All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any deviation from above specifications will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.</p> <p>Note: This proposal may be withdrawn by us if not accepted within 30 days.</p> <p>Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be as specified above.</p>	Midwest Sound & Lighting, Inc. Authorized Signature 
	Lancaster District Court Authorized Signature
	Date of Acceptance:

When considering audio, video or lighting solutions, look for these logos to be assured that you are discussing your problems with a qualified professional certified to know what they are talking about. Midwest Sound & Lighting employs certified personnel to insure your satisfaction.





**District Court Law Clerk
July 2015 data**

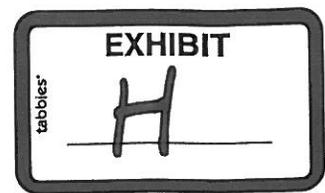
		Annual			Hourly			Requirements	
		Min	Midpoint	Max	Min	Midpoint	Max	JD	NE BAR
Douglas Co	Judicial Law Clerk	\$42,600	\$43,400	\$44,200	\$20.48	\$20.87	\$21.25	X	X
Lancaster Co	Law Clerk (classified)	\$36,865	\$42,043	\$47,220	\$17.72	\$20.21	\$22.70		
NE Supreme Ct	Law Clerk	\$49,218	\$52,758	\$56,297	\$23.66	\$25.36	\$27.07	X	X

updated data

Mean	\$42,894	\$46,067	\$49,239	\$20.622	\$22.147	\$23.673
Median	\$42,600	\$43,400	\$47,220	\$20.481	\$20.865	\$22.702
CIR Midpoint	\$42,747	\$44,733	\$48,230	\$20.552	\$21.506	\$23.187
Lancaster	\$43,262	\$43,262	\$43,262	\$20.799	\$20.799	\$20.799
\$ inc/Dec	-\$515	\$1,471	\$4,968	-\$0.248	\$0.707	\$2.388

Douglas CO These are non-career positions. They have 2 year terms. Year 1 they start at minimum salary and if they pass their review, they move into year 2 at the maximum salary

NE Supreme Ct These are career and non-career positions. Non career positions start at the minimum salary and after 2 years experience they move to a career position.



INTEROFFICE MEMORANDUM

TO: LANCASTER COUNTY COMMISSIONERS
FROM: DON KILLEEN
SUBJECT: MID-YEAR BUDGET DISCUSSIONS
DATE: JANUARY 28, 2016
CC: DENNIS MEYER, KERRY EAGAN, MINETTE GENUCHI

PBC Projects Impacting County Board Budget

1. **Adult Probation North Reporting Center**
Location: Experian Building
Cost: Improvement Expense: \$100,000.00 estimate
Annual Rent: \$70,000 including utilities
2. **Crisis Center**-Remaining acquisition loan amount \$644,000.00. Construction project cost is \$3,866,000.00. Consequently, total liability of \$4,510,000.00. If we assume Mental Health Facility would sell for \$3,000,000.00 and deducted against the County's liability of \$4.5 million, then the County would need to bond \$1.5 million of debt at an annual cost of \$95,000.00. The rental costs will increase by about \$40,000.00 per year for a total increase of \$135,000.00 per year.
3. **605 Building**- Gross square feet is 145,000. Net rentable square feet is 111,000 with 13,000 used by prisoner transport. The remaining 98,000 sq. ft. consists of 56,000 sq. ft. occupied and 42,000 sq. ft. vacant and being held for future court related use. The debt service on the unused space equates to \$7.00 per sq. ft. per year. We would propose that the County and the Public Building Commission split the cost of debt service on the vacant space until the space is put into service. This would equate to approximately \$147,000.00 per year for the County.
4. **Fixtures, Furnishings & Equipment** for the departments moving into the 605 Bldg. is estimated to be \$1,000,000.00 which could be offset by the sale of Trabert. We would estimate the value of Trabert to be \$1,000,000.00.

BRIDGE DAMAGE							
PROJECTED ESTIMATES OF FEMA/NEMA/FHWA REIMBURSEMENTS FOR SCOUR REPAIR PROJECTS AS OF 2016							
STRUCTURE NO.	AGENCY	\$ RESTORATION PER FEMA'S ROUGH DRAFT AS OF 1/27/2016	\$ MITIGATION	REMAINDER	TOTAL ESTIMATED PROJECT COST	75% OF \$ ELIGIBLE FOR FEMA/NEMA; 80% FOR FHWA	\$ COUNTY PORTION
E-117	FEMA	\$179,330.98	\$88,270.02	\$0.00	\$267,601.00	\$200,700.75	\$66,900.25
H-207	FEMA	\$94,503.50	\$94,503.50	\$72,537.52	\$261,544.52	\$141,755.25	\$119,789.27
T-171	FEMA	\$132,223.33	\$68,272.67	\$0.00	\$200,496.00	\$150,372.00	\$50,124.00
N-19	FEMA	\$164,845.76	\$60,225.24	\$0.00	\$225,071.00	\$168,803.25	\$56,267.75
K-144	FEMA	\$63,380.16	\$120.84	\$0.00	\$63,501.00	\$47,625.75	\$15,875.25
X-30	FEMA	\$154,506.91	\$50,233.09	\$0.00	\$204,740.00	\$153,555.00	\$51,185.00
S-65	FEMA	\$23,057.60	\$17,276.70	\$0.00	\$40,334.30	\$30,250.73	\$10,083.58
M-23	FEMA	\$14,936.53	\$14,936.53	\$11,988.94	\$41,862.00	\$22,404.80	\$19,457.21
G-2	FEMA	\$41,003.50	\$2,424.50	\$0.00	\$43,428.00	\$32,571.00	\$10,857.00
H-115	NEMA	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$112,500.00	\$37,500.00
Y-181	NEMA	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$150,000.00	\$50,000.00
D-88	FHWA	\$92,394.49	\$2,460.00	\$0.00	\$94,854.49	\$73,915.59	\$20,938.90

TOTAL PROJECT COSTS	\$1,793,432.31
AMOUNT TO BE REIMBURSED BY FEMA	\$948,038.52
AMOUNT TO BE REIMBURSED BY NEMA	\$262,500.00
AMOUNT TO BE REIMBURSED BY FHWA	\$73,915.59
REMAINING AMOUNT TO BE PAID BY COUNTY	\$508,978.20

ROAD DAMAGE							
PROJECTED ESTIMATES OF FEMA REIMBURSEMENTS FOR ROAD WAY REPAIR PROJECTS AS OF 2016							
STRUCTURE NO.	AGENCY	\$ RESTORATION PER FEMA'S ROUGH DRAFT AS OF 1/27/2016	\$ MITIGATION	REMAINDER	TOTAL ESTIMATED PROJECT COST	85%, 80%, 75% OF \$ ELIGIBLE FOR FEMA;	\$ COUNTY PORTION
DEBRIS 30 DAYS	FEMA	\$28,329.02	\$0.00	\$0.00	\$28,329.02	\$24,079.67	\$4,249.35
DEBRIS 90 DAYS	FEMA	\$41,286.60	\$0.00	\$0.00	\$41,286.60	\$33,029.28	\$8,257.32
DEBRIS 180 DAYS	FEMA	\$250,000.00	\$0.00	\$0.00	\$250,000.00	\$187,500.00	\$62,500.00
DEBRIS CONTRACT	FEMA	\$210,407.00	\$0.00	\$0.00	\$210,407.00	\$157,805.25	\$52,601.75
EMERGENCY	FEMA	\$10,533.56	\$0.00	\$0.00	\$10,533.56	\$7,900.17	\$2,633.39
CULVERTS	FEMA	\$37,634.98	\$0.00	\$0.00	\$37,634.98	\$28,226.24	\$9,408.75
CULVERTS - FUTURE	FEMA	\$8,035.68	\$0.00	\$0.00	\$8,035.68	\$6,026.76	\$2,008.92
ROADS DISTRICT 1 & 2	FEMA	\$74,000.00	\$0.00	\$0.00	\$74,000.00	\$55,500.00	\$18,500.00
ROADS DISTRICT 3	FEMA	\$263,000.00	\$0.00	\$0.00	\$263,000.00	\$197,250.00	\$65,750.00
ROADS DISTRICT 4	FEMA	\$153,000.00	\$0.00	\$0.00	\$153,000.00	\$114,750.00	\$38,250.00

TOTAL PROJECT COSTS	\$1,076,226.84
AMOUNT TO BE REIMBURSED BY FEMA	\$812,067.36
REMAINING AMOUNT TO BE PAID BY COUNTY	\$264,159.48

