PREPARED BY: DATE PREPARED: PHONE: Jeanne Glenn January 25, 2016 402-471-0056

LB 827

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF | ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates) | | | | | | | | | |
|---------------|--|---------|--------------|---------|--|--|--|--|--|--|
| | FY 201 | 16-17 | FY 2017-18 | | | | | | | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE | | | | | | |
| GENERAL FUNDS | | | | | | | | | | |
| CASH FUNDS | | | | | | | | | | |
| FEDERAL FUNDS | | | | | | | | | | |
| OTHER FUNDS | | | | | | | | | | |
| TOTAL FUNDS | | | | | | | | | | |

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 827 would have no fiscal impact to state agencies.

LB 827 would allow county treasurers to retain a collection fee for the collection of all sums of money, general or bonded, of sanitary improvement districts. The fee would be set at two percent of the sums collected. There would be a revenue increase to county governments undertaking such collections, but the amount would vary by county. Lancaster County reports that there would be a small revenue increase as a result of LB 827, and Douglas County estimates that there would be a revenue increase of \$649,674 in FY16-17 and \$612,783 in FY17-18.

| ADMINISTRA | TIVE SERVICES-STA | ATE BUDGET DI | VISION: REVIEW OF AGENCY 8 | POLT. SUB. RESPONSES |
|----------------------|-------------------------|--------------------|-----------------------------------|-----------------------------|
| LB: 827 | AM: | AGENCY/POL | T. SUB: Douglas County | |
| REVIEWED BY: Ly | n Heaton | | DATE: 1/25/2016 | PHONE: 471-4181 |
| COMMENTS: Acco | ording to information a | available from the | Auditor of Public Accounts' local | government budget database, |
| the 2% collection fe | e received by Dougla | s County may be | somewhat higher than their estim | ate. |

| ADMINIS | ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES | | | | | | | |
|---|--|--------------------------|--|------------|-------------------------------|--|--|--|
| LB: 827 | AM: | AGENCY/PO | AGENCY/POLT. SUB: Lancaster County Treasurer | | | | | |
| REVIEWED BY: Lyn Heaton DATE: 1/21/2016 PHONE: 471-4181 | | | | | | | | |
| COMMENTS: | The Lancaster C | ounty Treasurer's conclu | sion of a small revenue inc | crease ap | pears reasonable based on | | | |
| information obt | ained on Sanitary | y and Improvement Distri | cts from the Auditor of Pub | olic Accou | ınts' local government budget | | | |
| database. | | | | | | | | |

TOTAL.....

| LB ⁽¹⁾ 827 | | | FISCAL NOTE |
|---|----------------------------------|----------------------------|--------------------------------|
| State Agency OR Political Subdivision Name: ^{[2} | Douglas County | | |
| Prepared by: (3) Amy Wyman/Connie Liebsack | Date Prepared: (4) | 1-21-2016 Phone: (| 5) 402-444-4986 |
| ECTIMATE DDO | WIDED BY STATE AGEN | CY OR POLITICAL SUBDIV | ISION |
| ESTIMATE PRO | VIDED BY STATE AGEN | CT OR TOLITICAL SOBDIV | ISION |
| | Y 2016-17 | FY 20: EXPENDITURES | <u>17-18</u> <u>REVENUE</u> |
| EXPENDITURE | | EXPENDITURES | |
| GENERAL FUNDS | \$649,674 | | \$612,783 |
| CASH FUNDS | | | |
| FEDERAL FUNDS | | | |
| OTHER FUNDS | | | |
| TOTAL FUNDS | | | |
| Explanation of Estimate: | | | |
| Based on LB827 line 10-12, the Count \$612,783 for FY2017-18. | y would gain estimated । | evenue of \$649,674 for FY | 2016-17 and |
| | OWN BY MAJOR OBJECT | S OF EXPENDITURE | |
| Personal Services: POSITION TITLE | NUMBER OF POSITIONS 16-17 17-18 | S 2016-17 EXPENDITURES | 2017-18 EXPENDITURES |
| D | | | |
| Benefits | | | |
| Operating Travel | | | |
| Capital outlay | | | |
| | | | |
| Aid | | | |

| May-16 | | S.I.D. SPECIALS |
|--------|-----------------|-----------------|
| | | S.I.D. TAXES |
| | | |
| Apr-16 | | S.I.D. SPECIALS |
| | | S.I.D. TAXES |
| | | |
| Mar-16 | | S.I.D. SPECIALS |
| | | S.I.D. TAXES |
| | | |
| Feb-16 | | S.I.D. SPECIALS |
| | | S.I.D. TAXES |
| Jan-16 | | S.I.D. SPECIALS |
| | | S.I.D. TAXES |
| Dec-15 | \$1,444,763.69 | S.I.D. SPECIALS |
| 2 | ¢1 444 785 CO | O D COTONIO |
| | \$1,378,796.78 | S.I.D. TAXES |
| Nov-15 | \$2,844,499.77 | S.I.D. SPECIALS |
| | \$69,186.55 | S.I.D. TAXES |
| | | |
| Oct-15 | \$1,281,968.80 | S.I.D. SPECIALS |
| | \$55,153.40 | S.I.D. TAXES |
| Sep-15 | \$853,204.45 | S.I.D. SPECIALS |
| | \$385,052.10 | S.I.D. TAXES |
| Aug-15 | \$752,336.69 | S.I.D. SPECIALS |
| | \$2,044,161.43 | S.I.D. TAXES |
| Jul-15 | \$1,189,383.20 | S.I.D. SPECIALS |
| | \$18,340,621.56 | S.I.D. TAXES |
| | | |
| | laxes | |

| | \$306,391.51 | | | | |
|--------|--------------|--------------------|----|----|-----------------|
| | \$612,783.01 | 1% \$30,639,150.42 | 1% | 2% | 3 |
| | | | | | |
| | | | | | |
| Jun-16 | | | | | S.I.D. SPECIALS |
| | | | | | S.I.D. TAXES |
| | | | | | |

| May-15 | \$1,843,769.15 | S.I.D. SPECIALS |
|---------|-----------------|-----------------|
| | \$1,002,611.64 | S.I.D. TAXES |
| 70 | J1,J44,024.14 | S.I.D. SPECIALS |
| A55. 10 | ¢1 EAA 02A 1A | C.D. CDFCIAIC |
| | \$2.010.698.94 | SID TAXES |
| Mar-15 | \$631,375.45 | S.I.D. SPECIALS |
| | \$20,570,066.05 | S.I.D. TAXES |
| Feb-15 | \$984,557.69 | S.I.D. SPECIALS |
| | \$787,112.23 | S.I.D. TAXES |
| Jan-15 | \$440,177.29 | S.I.D. SPECIALS |
| | \$1,037,733.85 | S.I.D. TAXES |
| Dec-14 | \$3,666,426.80 | S.I.D. SPECIALS |
| | \$1,563,560.88 | S.I.D. TAXES |
| Nov-14 | \$500,790.24 | S.I.D. SPECIALS |
| | \$71,914.48 | S.I.D. TAXES |
| Oct-14 | \$814,570.39 | S.I.D. SPECIALS |
| | \$288,378.85 | S.I.D. TAXES |
| Sep-14 | \$1,057,204.34 | S.I.D. SPECIALS |
| | \$299,159.04 | S.I.D. TAXES |
| | \$678,948.23 | S.I.D. SPECIALS |
| Aug-14 | \$1,816,421.24 | S.I.D. TAXES |
| | \$981,599.79 | S.I.D. SPECIALS |
| Jul-14 | \$20,322,533.85 | S.I.D. TAXES |
| | Taxes | |
| | | |

| | \$649,673.94 | | | Marine and the | |
|--------|----------------|--------------------|----|----------------|-----------------|
| | \$1,299,347.87 | 1% \$64,967,393.17 | 1% | 2% | |
| | | | | | |
| | | | | | |
| Jun-15 | | \$1,272,626.24 | | | S.I.D. SPECIALS |
| | | \$780,332.37 | | | S.I.D. TAXES |
| | | | | | |

| LB (1) | 827 | | | | | | | FISCAL NOTE |
|---------------|-------------|------------|---------------------|------------------|---------------------------|------------------------|------------|-------------------------|
| State Ag | gency OR P | olitical S | Subdivision Name: (| ₂₎ La | ncaster Cour | nty | | |
| Prepare | ed by: (3) | Willia | m E. Jarrett | Dat | te Prepared: (4) | January 12, 2016 | Phone: (5) | 402-441-7425 |
| | | F | ESTIMATE PRO | VIDED BY | STATE AGENO | CY OR POLITICAL | SUBDIVISIO | ON |
| | | | | FY 2016-17 | | EXPENDITU | FY 2017 | |
| GENER | RAL FUNI | 20 | 0 | <u>LLS</u> | REVENCE | EXILIDIT | <u>KLS</u> | REVERSE |
| CASH I | | J G | | | | <u> </u> | | |
| | | • • | 0 | | | _ | | |
| | RAL FUNI |)S | 0 | | | - | | |
| OTHE | R FUNDS | | 0 | | | _ | | |
| TOTAL | L FUNDS | | 0 | | | <u> </u> | | |
| Explana | ation of Es | timate: | | | | | | |
| | | | | | | | | |
| Persona | al Services | : | <u>BREAKD</u> | OWN BY M | <u>IAJOR OBJECI</u> | S OF EXPENDITU | <u>KE</u> | |
| | POSIT | ION TI | TLE | NUMBER 16-17 | OF POSITIONS <u>17-18</u> | S 2016-17 EXPENDITI | | 2017-18 EXPENDITURES |
| Benefit | s | | | | | <u>-</u> | | |
| Operati | ing | | | | | | | |
| _ | _ | | | | | - | | |
| Capital | outlay | | | | | | | |
| Aid | | | | | | | | |
| Capital | improven | nents | | | | | | |
| TO | TAI | | | | | | | |