

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2016-17		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.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 827	AM:	AGENCY/POLT. SUB: Douglas County	
REVIEWED BY: Lyn Heaton		DATE: 1/25/2016	PHONE: 471-4181
COMMENTS: According to information available from the Auditor of Public Accounts' local government budget database, the 2% collection fee received by Douglas County may be somewhat higher than their estimate.			

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 827	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer	
REVIEWED BY: Lyn Heaton		DATE: 1/21/2016	PHONE: 471-4181
COMMENTS: The Lancaster County Treasurer's conclusion of a small revenue increase appears reasonable based on information obtained on Sanitary and Improvement Districts from the Auditor of Public Accounts' local government budget database.			

Please complete ALL (5) blanks in the first three lines.

2016

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

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2016-17		FY 2017-18	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	\$649,674	_____	\$612,783
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

Based on LB827 line 10-12, the County would gain estimated revenue of \$649,674 for FY2016-17 and \$612,783 for FY2017-18.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2016-17	2017-18
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

COMMISSIONS
FY 2015

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

