

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING
ROOM 113 - BILL LUXFORD STUDIO
THURSDAY, FEBRUARY 4, 2016
8:30 A.M.**

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

Others Present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Dennis Meyer, Budget and Fiscal Officer
Ann Taylor, County Clerk's Office

Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and provided to the media on February 3, 2016.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:32 a.m.

AGENDA ITEM

1 APPROVAL OF THE MINUTES OF THE JANUARY 21, 2016 STAFF MEETING AND JANUARY 21, 2016 STRATEGIC PLANNING MEETING

MOTION: Hudkins moved and Wiltgen seconded approval of the January 21, 2016 Staff Meeting minutes. Avery, Wiltgen, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.

MOTION: Schorr moved and Hudkins seconded approval of the January 21, 2016 Strategic Planning Meeting minutes. Schorr, Hudkins, Avery and Amundson voted aye. Wiltgen abstained from voting. Motion carried 4-0.

2 ADDITIONS TO THE AGENDA

None were stated.

3 LEGISLATIVE UPDATE - Gordon Kissel, Joe Kohout, Jonathon Bradford and Ryan McDonald, Kissel/E&S Associates

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

Kohout noted the Revenue Committee will hold a hearing on Legislative Bill (LB) 940 (Adopt the Tax Stabilization Act) later in the day. He said political subdivisions of the State would be limited to budget increases to mirror those of the State and if the State's budget would decrease, all the political subdivisions of the State would be tied to that. He said the Nebraska Association of County Officials (NACO) has taken a position of opposition and recommended the County do the same.

MOTION: Hudkins moved and Wiltgen seconded to go on record in opposition to Legislative Bill (LB) 940. Schorr, Hudkins, Avery, Wiltgen and Amundson voted aye. Motion carried 5-0.

Dennis Meyer, Budget and Fiscal Officer, said he will testify in opposition at the Revenue Committee's hearing on LB 958 this afternoon and said he plans to ask senators what they expect out of the lid. He said the highway allocation is included in the lid and can only be used for capital improvements, yet there are plans to remove the capital improvement exception. Meyer said he will indicate his willingness to be part of future discussions but does not feel this bill is the answer.

Kohout said he believes the County should oppose the bill as the unintended consequences could be significant.

MOTION: Schorr moved and Hudkins seconded to oppose Legislative Bill (LB) 958.

Hudkins felt it might be better to take a neutral position and just have Meyer provide information.

Avery asked whether NACO has taken a position on the bill. Schorr said NACO is in opposition.

ROLL CALL: Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

Schorr asked Kohout whether it would be beneficial to have the Commissioners attend the hearing. Kohout felt it would be a good idea for the Commissioners to be present to demonstrate the County's interest in the bill.

Kohout said he and Pam Dingman, County Engineer, met with Senator Jim Smith, who introduced LB 960 (Adopt the Transportation Innovation Act and provide transfers from the Cash Reserve Fund) on behalf of Governor Ricketts, to discuss the bill. He said they will bring a recommended position statement to the Board next week. Dingman appeared and said Senator Smith indicated he is not interested in adding more detail to the bill. She said she would like to see language that defines how the funds will be disseminated. Eagan noted those funds could be included in the lid if LB 958 passes. Kohout said Senator Smith is very cognizant that it would be problematic if both bills were passed.

Kerry Eagan, Chief Administrative Office, said Scott Keene, Vice President and Managing Director; Ameritas Investment Corporation, and Mike Rogers, Gilmore & Bell P.C. (Bond Counsel), shared concerns with him regarding how LB 992 (Provide a restriction on installment contracts for the purchase of real or personal property by political subdivisions) could impact the County. He said the County would not be able to complete the project to remodel the 605 Building if the bill passes.

MOTION: Schorr moved and Hudkins seconded to send a letter in opposition to Legislative Bill (LB) 992. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

Schorr said NACO has asked her to testify at the Health and Human Services Committee's hearing on LB 1032 (Adopt the Transitional Health Insurance Program Act and provide duties for the Department of Health and Human Services) but said she has a scheduling conflict. **NOTE:** Schorr serves as the NACO Secretary-Treasurer. She suggested Amundson, who serves on the NACO Board of Directors, testify instead.

MOTION: Hudkins moved and Wiltgen seconded to authorize Commissioner Amundson to testify in support of Legislative Bill (LB) 1032 on behalf of Lancaster County and the Nebraska Association of County Officials (NACO). Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.

Brief discussion took place regarding LB 1042 (Change provisions relating to tax-increment financing) with consensus to monitor the bill.

Kohout noted discussion at the Mid-Year Budget Retreat regarding LB 915 (Create a veterans' treatment court pilot project) and LB 919 (Change provisions relating to problem solving court programs) and said he was asked to get additional information. He said he spoke to Senator John McCollister, sponsor of LB 915, and he indicated his intent in limiting the scope to Douglas County in an effort to get it out as a pilot program. The Nebraska Supreme Court indicated the fiscal impact would be

\$2,500,000 to \$3,000,000 if it went state-wide. There was consensus to take a neutral position on LB 915 but support funding for problem solving courts.

Kohout noted Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director, discussed LB 1013 (Change tax on cigarettes and other tobacco products and provide for distribution of proceeds) at the Mid-Year Budget and said the bill would provide an estimated \$600,000 to \$800,000 to LLCHD. A portion of the tax will also go to the Property Tax Relief Fund. He said the bill is slated for hearing before the Revenue Committee on February 11th.

MOTION: Hudkins moved and Wiltgen seconded to support Legislative Bill (LB) 1013 and authorize the Lincoln-Lancaster County Health Department (LLCHD) to testify at the Revenue Committee's hearing on behalf of the County. Schorr, Hudkins, Avery, Wiltgen and Amundson voted aye. Motion carried 5-0.

Sheli Schindler, Youth Services Center (YSC) Director, appeared and said it was helpful to have state senators tour YSC and felt department tours should be part of strategic planning. She said she would also be willing to let the Lincoln Independent Business Association (LIBA) and other organizations hold meetings at the facility. Wiltgen suggested the Board also extend an invitation for state senators to tour the Mental Health Crisis Center once it moves into the Benesch Building.

Schindler also reported the Judiciary Committee held a hearing on LB 780 (Change provisions relating to emergency protective custody) on Wednesday and said she was disappointed the bill didn't address juveniles. Kohout said the potential impact to Lancaster County is a savings of \$3,000,000 and said the fiscal impact to the State is estimated at \$14,000,000. He said the hearing became very hostile and said he advised Scott Etherton, Mental Health Crisis Center Director, to refrain from testifying. Kohout said there is an Executive Board hearing next week on Legislative Resolution (LR) 413 (Create the Task Force on Behavioral and Mental Health). In addition, Senator Kate Bolz has introduced LB 911 (State intent relating to fund transfers for behavioral health systems of care). He said both measures are intended to take a look at the state-wide behavioral health system and figure out where there may be gaps. Kohout said he believes the concepts in LB 780 will get "wrapped into" those broader discussions.

Copies of a letter indicating Kissel/E& S Associates has registered for a new client for the 2016 Legislative Session were also disseminated (Exhibit C).

4 YEAR-END HEALTH & DENTAL INSURANCE REVIEW - Tracy Krause, Account Executive, AON Risk Solutions; Doug McDaniel, Lincoln-Lancaster County Human Resources Director; Bill Kostner, City Risk Manager; Paula Lueders, County Benefits Specialist

Tracy Krause, Account Executive, AON Risk Solutions, gave an overview of Lancaster County, Plan Year Experience Summary and Cost Review, Plan Year January 1, 2015 through December 31, 2015, Experience through December 31, 2015 (Exhibit D), noting the following:

Medical and Prescription Experience

- There are 9,843 participants enrolled in the plan.
- Blue Cross and Blue Shield of Nebraska (BCBSNE) was paid a total of \$1,097,398 to process claims for the County which includes \$435,159 in administration fees and \$655,741 for stop loss coverage (protection for claims paid over \$200,000).
- Medical claims totaled \$8,298,531.
- Pharmacy claims totaled \$2,121,023, which was a reduction. **NOTE:** The County made plan design changes in 2015 and moved to mandatory generics. The County also received \$241,695 back in pharmacy rebates this calendar year.
- Claims over the specific stop loss coverage totaled \$236,537. **NOTE:** There were 11 claimants with medical claims over \$100,000 in 2015, which represents to 23% of total claim costs. Five were repeated from 2014. Three of the claimants went over the \$200,000 stop-loss amount.

In response to a question from Wiltgen, Krause said BCBSNE knew about the claimants when they delivered the 2015 renewal. She said a loss-ratio comparison which looks at five years of rolling history is done at the time of renewal and said stop-loss coverage can be marketed separately if BCBSNE comes back with too high of a renewal.

- Total plan costs (fixed costs and claims) were \$9,630,525. **NOTE:** Total plan costs were projected at \$10,467,146 so the loss ratio was 92%.

Avery requested a three-year comparison report.

Dental Experience

- There are 9,522 participants enrolled in the plan.
- Ameritas was paid a total of \$42,563 to administer claims for the County.
- Claims expenses were \$492,094.

Wiltgen requested similar data for 2014.

Schorr said she would like to see a report for the EyeMed Vision Plan. **NOTE:** Vision insurance is voluntary and the employee pays 100% of the premium.

5 DIRECTOR JOB DESCRIPTIONS & EVALUATION PROCESS - Doug McDaniel, Lincoln-Lancaster County Human Resources Director

Doug McDaniel, Lincoln-Lancaster County Human Resources Director, introduced Keri Foote, the new Human Resources Coordinator.

The Board discussed whether to approve the director job descriptions en masse or following each director's evaluation. **NOTE:** Evaluations are scheduled to take place in the month that is the anniversary of their hiring.

Copies of a proposed Annual Evaluation Process with Appointed Directors was disseminated (Exhibit E). Schorr suggested that succession planning be added to the list of possible objectives.

Amundson said she favors going over the class description during the director's evaluation, then approving it at the next County Board of Commissioners Meeting. Schorr felt that was a reasonable approach. Wiltgen felt it would be difficult to evaluate a director based on a class description that the Board hasn't approved. Schorr said she views the evaluations as a strategic planning exercise.

MOTION: Schorr moved and Hudkins seconded to begin an annual evaluation process for appointed directors, utilizing the format in Exhibit E, and to approve the class description for each director at the County Board of Commissioners Meeting following their evaluation. Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

Eagan said he will notify directors of the process and the objectives the Board plans to cover in their evaluations.

DISCUSSION OF BOARD MEMBER MEETINGS

A. Information Services Policy Committee (ISPC) - Wiltgen

Wiltgen said a working group will be formed to look at drone usage. He also reported that Information Services has not been charging for certain services and those costs will be reallocated. He said the County should see a general decrease in costs.

B. Lancaster County Fairgrounds Joint Public Agency (JPA) - Wiltgen/Avery

Wiltgen said they approved disbursements. He said they are also looking at doing a feasibility study for Phase 3.0 (expansion of the facilities).

C. Lincoln Independent Business Association (LIBA) Breakfast - Amundson

Amundson said there were questions regarding the East Beltway project and she explained the County is in the process of reserving funds for the purchase of right-of-way.

D. Meeting with Planning Department - Amundson/Wiltgen

Wiltgen said they discussed the Lincoln South Downtown (SoDo) revitalization plan; complaints regarding Frog Fest (music concert); land use issues related to the Avalon Event Paradise (event venue); and road issues involving Saltillo Road, South 98th Street and North 84th Street and Havelock Avenue.

E. Chamber Coffee - Amundson/Schorr

Schorr said there were updates on a variety of issues including the Angelou Study, tourism, legislative issues, budgets, Public Building Commission (PBC) projects, the new Southeast Community College (SCC) campus in the Telegraph District, and overcrowding at North Star High School.

6 ANNUAL COUNTY AUDIT - Shelly Hammond, Allen, Gibbs & Houlik (AGH), L. C., Certified Public Accountants (CPA's) and Advisors; Dennis Meyer, Budget and Fiscal Officer

Shelly Hammond, Allen, Gibbs & Houlik (AGH), L. C., Certified Public Accountants (CPA's) and Advisors, presented a report related to her firm's audit of the County's basic financial statements for the fiscal year that ended June 30, 2015 and the

management letter (Exhibits F and G). She said AGH has issued a unmodified, or “clean”, audit opinion on the financial statements which she said is the highest level of opinion that can be achieved during the audit. AGH has also issued an unmodified audit opinion on the financial statements for federal grant funds.

Hammond also reported that steps have been put in place to address a finding in the 2014 audit so that item is no longer reported. She added that during the first couple of years of performing an audit for the County, AGH had identified some areas where the County could improve in capturing data that related to capital assets and preparing the financial statements. Hammond said AGH has determined that the findings related to financial statement preparation have been resolved to their satisfaction. **NOTE:** There were no findings in this year’s audit report.

Wiltgen asked whether AGH assesses whether there are sufficient funds in the County’s self-insurance fund. Hammond said not specifically. She explained that AGH verifies that the amounts have been reported correctly but doesn’t opine whether they are “good or bad” numbers. Hammond said they might talk to management if they feel a fund balance is too high or too low. She noted the Workers’ Compensation Fund currently has a negative fund balance but said it could reflect a long-term liability.

Dennis Meyer, Budget and Fiscal Officer, noted that AGH has completed it’s final (third) year of its contract and recommended that the County extend AGH’s contract another three years.

7 MENTAL HEALTH CRISIS CENTER WINDOWS - Scott Etherton, Mental Health Crisis Center Director; Don Killeen, County Property Manager

Scott Etherton, Mental Health Crisis Center Director, discussed transparency of windows in the Benesh Building which will be the new site of the Crisis Center (see Exhibit H). He noted some windows in the facility, such as seclusion and visitation rooms, are frosted. Client bedrooms will have integral blinds between the glass structure that is key controlled by staff. Etherton said they have the ability to removing the sashes and apply a film to those windows if the blinds are not deemed sufficient. Don Killeen, County Property Manager, added that could be done at any time.

Hudkins asked whether they could utilize one-way glass. Etherton said the effectiveness of one-way glass is dependent on light. He added that State Licensing Standards require ten feet of outward visibility from client bedrooms for new construction and a waiver would be required to completely film the windows.

Hudkins said he still has concerns regarding the windows, particularly window type, placement, and durability.

Etherton also discussed what type of signage is planned outside the new facility.

Schorr suggested Gwen Thorpe, Deputy Chief Administrative Officer, use a percentage of her time to assist the Crisis Center with the transition to the new facility. Etherton felt it would be helpful.

MOTION: Schorr moved and Wiltgen seconded to authorize Gwen Thorpe, Deputy Chief Administrative Officer, to provide assistance to the Mental Health Crisis Center throughout the next three months in preparation for its move to a new location. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

8 PURCHASE OF REAL ESTATE (EXECUTIVE SESSION) - David Derbin, Deputy County Attorney; Don Killeen, County Property Manager; Pam Dingman, County Engineer; Ken Schroeder, County Surveyor; Jim Shotkoski, Right-of-Way Division Head, County Engineering

MOTION: Schorr moved and Wiltgen seconded to enter Executive Session at 10:46 a.m. for the purpose of protecting the public interest with regards to the purchase of real estate.

The Chair restated the motion for the record.

ROLL CALL: Wiltgen, Schorr, Hudkins and Amundson voted aye. Avery abstained from voting stating he is not sure whether an executive session is needed. Motion carried 4-0, with one abstention.

Hudkins exited the meeting.

MOTION: Schorr moved and Avery seconded to exit Executive Session at 11:05 a.m. Schorr, Avery, Wiltgen and Amundson voted aye. Hudkins was absent from voting. Motion carried 4-0.

Hudkins returned to the meeting at 11:06 a.m.

9 SCHOOL RESOURCE OFFICER - Terry Wagner, County Sheriff; Jeff Bliemeister, Chief Deputy Sheriff

Terry Wagner, County Sheriff, discussed the time line for hiring a school resource officer to serve the Norris and Waverly School Systems (Exhibit I). He said the Norris and Waverly School Boards have approved the position (the schools will pay 33% of the officer's salary and benefits).

MOTION: Hudkins moved and Wiltgen seconded to authorize hiring a school resource officer. Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.

10 FISCAL YEAR (FY) 2016-2017 BUDGET PROCESS - Dennis Meyer, Budget and Fiscal Officer

Dennis Meyer, Budget and Fiscal Officer, asked the Board's thoughts on the budget process.

Wiltgen felt the County should start planning for transition to zero-based budgeting (justifying every dollar spent). He also suggested the Board also place a 1% cap on next year's budget, based on the projection of a 2% increase in property tax. Avery concurred and stressed the need to identify non-essential programs.

Schorr noted that Pam Dingman, County Engineer, has indicated she has utilized zero-based budgeting in her department and asked that she be scheduled on the February 11th Staff Meeting agenda to explain the process. She also suggested that the letter to County departments be broadened to indicate the Board is looking at utilizing components of zero-based budgeting this year with the possibility of moving in that direction next year. Hudkins suggested the Board initiate zero-based budgeting with two departments (County Engineering and the Corrections Department).

Meyer discussed options for information departments could be asked to bring to their budget hearing:

- Number of full-time equivalents (FTE's) for the last three years and how many are within step plans
- Breakdown of health insurance for the last three years by coverage type (single, 2/4 party or family)
- Costs related to retirements, temporary employees and overtime
- Rent and Information Services (IS) costs
- Capital outlay items - what is needed and what was spent the last two years
- Mandatory and non-mandatory functions
- Unfunded mandates that impact their department

There was consensus to schedule the departmental budget hearings during the week of May 23rd and to expand the length of the hearings from 20 minutes to one hour each.

EMERGENCY ITEMS AND OTHER BUSINESS

Cori Beattie, Deputy County Clerk, introduced Alison Lotto, the new Records Administrator. The Board suggested that Beattie introduce Lotto to members of the Management Team at their next meeting.

Beattie said they will work with Thorpe on the transition of electronic records management to the County Clerk's Office, establishing benchmarks and how to get more departments involved in electronic records management.

Schorr reported on the NACO Board Meeting, noting there was an update on the property insurance plan and a request from a couple of counties to conduct a Commission of Industrial Relations (CIR) Comparability Study. She said NACO has offered to provide more support to the five districts.

11 ACTION ITEMS

A. Community Aid Improvement Grant

Sara Hoyle, Human Services Director, appeared and gave an overview of the revised community aid enhancement grant, noting additional funds were made available because some counties did not apply for their funding for various reasons. She said the County is seeking an additional \$72,000 to provide enhancements to Operation Tipping Point (youth gang intervention program).

MOTION: Schorr moved and Hudkins seconded to approve the revised community aid enhancement grant.

Avery expressed concern the grant would become imbedded in the budget. Hoyle said there is an evaluation component. She also pointed out that she went through the Human Services budget when she was appointed director and cut approximately \$400,000 from graduated sanctions last year.

ROLL CALL: Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

E. Microcomputer Request No. 142324 from Clerk of the District Court, \$1,306.23 from the Microcomputer Fund for a PC, Monitor, Etc.

Troy Hawk, Clerk of the District Court, appeared and explained their scanning software is no longer supported by the vendor. He said the vendor can supply a free upgrade to the latest software but Information Services (IS) has indicated a new PC is needed to support the new software.

Eagan suggested contingency funds budgeted in the Microcomputer Fund be used. Hawk noted the County receives \$2,600 on a quarterly basis from the Nebraska Supreme Court to defray the County's computer costs as it relates to the Judicial Users System to Improve Court Efficiency (JUSTICE).

MOTION: Schorr moved and Wiltgen seconded approval of the request. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

B. Resolution Proclaiming February 9, 2016 as "4-H Achievement Day" (County Resolution No. R-16-0007)

MOTION: Hudkins moved and Wiltgen seconded approval. Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.

C. Declaration of Emergency Under Rule 19.7(d) of the Lancaster County Personnel Rules on Account of the Snow Storm on Tuesday, February 2, 2016 (County Resolution No. R-16-0010)

Eagan said the rule applies to classified employees but felt the Board has authority to apply it to unclassified employees as well.

MOTION: Avery moved and Hudkins seconded approval. Schorr, Hudkins, Avery, Wiltgen and Amundson voted aye. Motion carried.

Eagan said he will notify department heads and provide them with a copy of the resolution.

D. Ratification of Lancaster County Disaster Declaration Under Nebraska Revised Statute §81-829.50 for the Period Beginning Monday, February 1, 2016 at 6:00 p.m. and Extending Through Wednesday, February 3, 2016 at 6:00 a.m. **NOTE:** See Exhibit (J).

MOTION: Hudkins moved and Schorr seconded approval. Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

E. Microcomputer Request No. 142324 from Clerk of the District Court, \$1,306.23 from the Microcomputer Fund for a PC, Monitor, Etc.

Item was moved forward on the agenda.

- F. Resolution in the Matter of Fixing the Date, Time and Place for a Public Hearing Regarding a Request to Vacate Portions of South 54th Street, More Particularly Described in Exhibit "A" and Located in Lancaster County, Nebraska (County Resolution No. R-16-0009)

MOTION: Wiltgen moved and Hudkins seconded approval. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

12 CONSENT ITEMS

There were no consent items.

13 ADMINISTRATIVE OFFICER REPORT

- A. Management Team Meeting/Agenda for February 11, 2016

The following items were suggested: 1) Zero-based budgeting; 2) Introduction of Keri Foote, the new Human Resources Coordinator, and Alison Lotto, the new Records Administrator; 3) Chad Blahak, Building and Safety Director; and 4) Roundtable discussion.

- B. County Board Department Tours

There was consensus to tour the K Street Building (440 South 8th Street), Purchasing Department and Juvenile Probation on April 5th, following the County Board of Commissioners Meeting.

- C. Media/Public Relations Contract

Amundson noted the Board had discussed the possibility of having a media/public relations consultant and said she spoke to Melanie Dawkins, Bloom Boost Media, about providing services to the County on a contract basis. Dawkins indicated she would charge \$600 a month for 10 hours of services per week. Schorr suggested "piggybacking" on an existing contract. Thorpe said she couldn't locate any contracts through the Purchasing Department. She also expressed public record concerns.

There was consensus to meet with Dawkins, individually or at a Staff Meeting.

- D. Volunteer Opportunities

There was consensus to assist with registration and distribution of packets for participants for the 2016 Lincoln Marathon.

E. County Board Focus on Various Issues

Amundson proposed a Reference Schematic for County Commissioners (Exhibit K).

F. AmeriCorps Recognition Day

There was consensus to schedule a proclamation on a County Board of Commissioners Meeting agenda. Schorr requested a list of County-supported agencies that use AmeriCorps volunteers.

G. County Board of Zoning Appeals Replacement for Tom Thurber

Hudkins offered the names of Herschel Staats and Doug Malone.

Amundson asked whether anyone has submitted an application indicating interest in serving on the County Board of Zoning appeals.

Schorr requested a press release indicating that opening, as well as the opening for a Lancaster County liaison to the City of Lincoln Board of Trustees, the administrative board of the City Libraries, including contact information.

H. Correspondence and Invoice from Tom Henning Regarding Lincoln Partnership for Economic Development (LPED)

The Board asked staff to check whether LPED membership was included in the budget.

I. Correspondence and Invoice from Tom McBride, Adjutant of Chapter 200 of the Military Order of the Purple Heart, Requesting Proclamation Declaring Lancaster County as a Purple Heart County

There was consensus to schedule a special presentation on a County Board of Commissioners Meeting agenda.

14 PENDING

There were no pending items.

15 DISCUSSION OF BOARD MEMBER MEETINGS

- A. Information Services Policy Committee (ISPC) - Wiltgen
- B. Lancaster County Fairgrounds Joint Public Agency (JPA) - Wiltgen/Avery
- C. Lincoln Independent Business Association (LIBA) Breakfast - Amundson
- D. Meeting with Planning Department - Amundson/Wiltgen
- E. Chamber Coffee - Amundson/Schorr

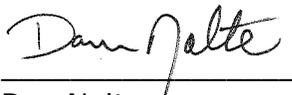
Items A-E were moved forward on the agenda.

16 EMERGENCY ITEMS AND OTHER BUSINESS

Item was moved forward on the agenda.

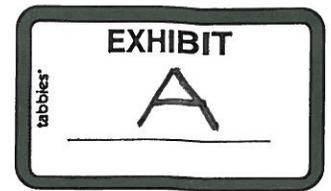
17 ADJOURNMENT

MOTION: Schorr moved and Hudkins seconded to adjourn the meeting at 12:21 p.m. Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk





KISSEL / E&S
ASSOCIATES

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LEGISLATIVE MEMORANDUM

TO: Lancaster County Board of Commissioners

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

DATE: February 4, 2016

RE: Weekly Update on the 2015 Legislature

Please accept this as the fifth of your weekly reports for the 2016 Legislative Session. Today is day 20 – representing that the Legislature has completed 1/3rd of the 60-day session. On Monday and Wednesday, the Legislature debated several measures on General File. As you are likely aware, the snowstorm on Tuesday evening altered the hearing and convening schedule. Those hearings scheduled for Tuesday, February 2, 2016, have been moved to Tuesday, February 9, 2016 at 9:00am.

One measure that is slowing moving up to potential debate on General File is LB188. By way of reminder here is the summary on LB188:

LB 188: Change provisions relating to innocent third parties injured during a vehicular pursuit

Committee: Judiciary

Hearing Date: January 23, 2015

Placed on General File with AM 374

POSITION: SUPPORT

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. AM AM374 would include a passenger that enters "onto" a vehicle in the new subsection (5)(a).

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

High Priority Bills

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: February 18, 2016

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

POSITION: SUPPORT – Mr. Eagan will testify in support

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

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

Hearing Date: January 26, 2016

Committee: Transportation & Telecommunications

POSITION: SUPPORT THROUGH THE LANCASTER COUNTY TREASURER

LB 765 would amend Section 60-154 by increasing fees related to each original certificate of title issued 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.

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

POSITION: Dennis Meyer will testify

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: 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: February 10, 2016
Committee: Health and Human Services
POSITION:

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
POSITION:

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: February 22, 2016
Committee: Business and Labor

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

Bills to Heard before the Next Staff Meeting:

LB 687 - Provide procedures for recall of state elective officers
Introduced by Senator Dave Bloomfield of Hoskins
Committee: Government
Hearing Date: February 4, 2016

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.

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.

LB 910 – Change provisions relating to parole administration
Introduced by Senator Kate Bolz of Lincoln
Hearing Date: February 4, 2016
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: February 10, 2016
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: February 5, 2016
Committee: Judiciary
POSITION: Obtain additional information

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
POSITION: Obtain additional information

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 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 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 935 – Change provisions relating to the Auditor of Public Accounts

Introduced by Senator Ken Schilz of Ogallala

Hearing Date: February 5, 2015

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 940 - Adopt the Tax Stabilization Act

Introduced by Senator Jerry Johnson of Wahoo

Hearing Date: February 4, 2015

Committee: Revenue

POSITION: RECOMMEND OPPOSE

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 951 - Adopt the Affordable Housing Tax Credit Act

Introduced by Senator Burke Harr of Omaha

Hearing Date: February 10, 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 984 - Change provisions relating to mandatory minimum sentencing and sentencing of habitual criminals

Introduced by Senator Paul Schumacher of Columbus

Hearing Date: February 10, 2016

Committee: Judiciary

LB 984 states that a three-judge panel would decide mandatory minimum sentences. A sentencing judge can request the three judge panel to make a finding that a habitual criminal or mandatory minimum sentence would not apply.

LB 986 - Change duties of the Public Employees Retirement Board relating to an annual valuation report and experience study

Introduced by: Nebraska Retirement Systems

Hearing: February 5, 2016

Committee: Nebraska Retirement

Under LB 986 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.

LB 989 - Change provisions relating to motor vehicles
Introduced by Senator John Murante of Gretna
Hearing Date: February 9, 2016 (9:00am)
Committee: Transportation and Telecommunications

LB 989 provides that the Director of Motor Vehicles shall designate an implementation date, which is on or before January 1, 2020. If the title is electronic, then the following changes may be made; changing the name of an owner, removing the name of an owner, or adding as an owner of the immediate family member of an owner. The department may adopt and promulgate further rules and regulations governing the eligibility of dealers to participate in the electronic dealer services system, setting forth practices, procedures, and requirements necessary to implement such system, and setting forth requirements and practices for dealers participating in such system.

LB 1001 – Change provisions relating to a compensation schedule for injuries resulting in disability
Introduced by Senator Laura Ebke of Crete
Hearing Date: February 8, 2016
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 1013 – Change tax on cigarettes and tobacco products and provide for distribution of proceeds.
Introduced by Senator Mike Gloor of Grand Island
Hearing Date: February 11, 2016
Committee: Revenue
POSITION: Judy Halstead noted this bill at the 1.27.16 Staff Meeting as having a benefit to the Lincoln/Lancaster Health Department.

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: February 4, 2016
Committee: Judiciary

LB1023 requires 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 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 9, 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 1059 – Require certain disclosures under the Community Developmental Law and the Local Option Municipal Economic Development Act
Introduced by Senator Sue Crawford of Bellevue
Hearing Date: February 2, 2016 (9:00 am)
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 and others
Hearing Date: February 4, 2016
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 1102 – Authorize legislative performance audits of tax-increment financing projects.
Introduced by Senator Al Davis of Hyannis
Hearing Date: February 5, 2016
Committee: Executive Board

LB 1102 includes any authority as defined in section 18-2103 that uses tax-increment financing as authorized in section. 18-2147

Legislation Heard since the last Staff Meeting

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

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

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

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.

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 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 927- Change provisions relating to surcharges for 911 services
Introduced by Senator Hilkemann
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.

LB928 - Change provisions relating to discriminatory wage practices based on sex.
Introduced by Senator Heath Mello of Omaha
Hearing: February 1, 2015
Committee: Business and Labor

LB 928 addresses wage discrimination between a man and a woman in effort to close the gap. The bill also removes current employee size exemption and addresses definitions of enforcement.

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

Introduced by Senator Colby Coash of Lincoln

Hearing Date: February 3, 2016

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 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 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 977 - Change provisions relating to implements of husbandry on highways

Introduced by Senator Jim Smith of Papillion

Hearing Date: February 1, 2016

Committee: Transportation and Telecommunications

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.

LB1036 - Change provisions of the Credit Services Organization Act, the Delayed Deposit Services Licensing Act, and the Nebraska Installment Loan Act.

Introduced by Senator Kathy Campbell of Lincoln

Hearing Date: February 9, 2016

Committee: Banking, Commerce, and Insurance

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.

LB1103 - Change provisions relating to Medicaid reimbursements, provide for a lien, and change estate procedures.

Introduced by Senator Paul Schumacher of Columbus

Hearing Date: February 3, 2016

Committee: Judiciary

LB 1103 requires a notice shall be provided to the department in a manner and at an address designated by the department, which manner may include email. Any notice that fails to meet this requirement is void and constitutes neither notice to the department nor a waiver application for purposes of any statute or regulation that requires that a notice or waiver application be provided to the department.

Legislation of Note

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

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

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

Introduced by Urban Affairs

Hearing Date: January 19, 2016

Committee: Urban Affairs

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

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 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

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 John Kuehn of Heartwell
Hearing Date:
Committee: 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.

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

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 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 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: OPPOSE THROUGH LANCASTER COUNTY TREASURER

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 783 – Provide for registration of public power district vehicles as prescribed.

Introduced by Senator Brett Lindstrom of Omaha

Hearing Date: February 22, 2016

Committee: Transportation and Telecommunications

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 784 – Change provisions relating to deficit expenditures by county boards

Introduced by Senator Curt Friesen of Henderson

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 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 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.

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 states that 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 bills 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 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 905 – Adopt the Commission on Fathers, Men and Boys Establishment Act of 2016.

Introduced by Senator Laura Ebke of Crete

Hearing Date:

Committee: HHS

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 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: February 19, 2016

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 and Telecommunications

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

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 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 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 Telecommunications

Advanced to General File

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 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 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 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 Omaha
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

Under 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 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

Under 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 1010 – Change provisions relating to juvenile court petitions
Introduced by Senator Matt Williams of Gothenburg
Hearing Date:
Committee: Judiciary

Under 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 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

Under LB 1024, 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 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 1097 - Change provisions relating to sexual assault forensic testing
Introduced by Senator Adam Morfeld of Lincoln
Hearing Date:
Committee: Judiciary

LB 1097 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.

LR 389CA – Constitutional amendment to remove provisions regarding marriage from the Constitution of Nebraska.

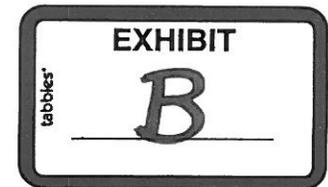
Introduced by Senator Burke Harr of Omaha

Hearing Date: January 27, 2016

Committee: Judiciary

U.S. Supreme Court, in *Obergefell v. Hodges*, ruled that marriage is a fundamental right for same-sex couples by both the Due Process Clause and the Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution. LR389CA places on the ballot the removal of a provision of the Nebraska State Constitution, which by virtue of preemption by the U.S. Constitution is moot and not enforceable.

This concludes our report for this week.



LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB13	Krist		Change Community-based Juvenile Services Aid Program provisions	Judiciary	2/26/2015	General File w/AM466	LB 13 states 100% of the annual GF appropriation to the community-based Juvenile Services Aid Program shall be set aside for the development of a common data system at the University of Nebraska at Omaha	x			
LB15	Krist	Krist	Provide additional powers and duties for guardians ad litem	Judiciary	2/26/2015	General File w/AM514; AM514 Adopted; Select File w/ER52; Krist AM1005 Filed; AM1005 Adopted; Krist AM1067 Filed; Final Reading w/ST17; Returned to Select File; AM1067 Adopted; Final Reading Second 4/7; Krist FA46 Filed; Passed on Final Reading w/E-clause 47-0-2; Approved	LB 15 states that a guardian ad-litem (GAL) is to receive required training required by the Nebraska Supreme Court	x			
LB16	Krist		Adopt the Purchasing from Persons with Disabilities Act	Government, Military & Veterans Affairs	1/22/2015		LB 16 provides quality jobs to people with disabilities by implementing the Purchasing from Persons with Disabilities Act.	x			
LB25	Krist		Change court jurisdiction relating to 17 year olds and young adults	Judiciary	2/25/2015	General File w/AM605		x			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
LB53	Scheer		Provide for issuance of one license plate for passenger cars as prescribed	Transportation & Telecommunications	2/3/2015	General File 3/2; Scheer AM762 Filed;	LB 53 states as of January 1, 2017, a request for one license plate can be made for any passenger car. With a request for a single license plate and license decal, there is a one hundred dollar fee payable to the county treasurer	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	SUPPORT		
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB66	Schumacher		Require political subdivisions to make disclosures regarding bonds and provide for liability	Judiciary	1/21/2015		Allows of a cause of action against a political subdivision who does not disclose certain liabilities at the time of a bond sale. There are liabilities contained in the bill.	x	OPPOSE		
LB88	Campbell		Change fees relating to marriage licenses	Judiciary	1/21/2015	General File 1/27; Kintner AM110 Filed; Kintner AM131 Filed; Kintner AM155 Filed; AM155 Withdrawn; AM131 Withdrawn; Kintner AM185 Filed; AM185 Adopted; Select File 2/5; Bloomfield AM184 Filed; AM184 Withdrawn; Bloomfield FA13 Filed; FA13 Adopted; Passed on Final Reading 42-4-3; Approved		x	SUPPORT AM185		
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			
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	SUPPORT		

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB105	Watermeier		Change provisions relating to payment of fees and costs associated with deaths of incarcerated persons and grand juries	Government, Military & Veterans Affairs	2/12/2015	General File w/AM415	State of Nebraska would be responsible for payment of juror when the individual in question died by unlawful means while serving at a state facility. An autopsy done by the county coroner of that individual shall be charged back to the state	x	SUPPORT		
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	Reading 4/15	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		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	
LB111	Larson		Require identification to vote	Government, Military & Veterans Affairs	1/23/2015	Filed; MO32 Prevails	Larson AM107 Filed; Larson AM268 Filed; Larson AM219 Filed; Murante AM273 Filed; Murante AM270 Filed; Larson AM269 Filed; Schilz AM267 Filed; Murante AM271 Filed; Larson AM272 Filed; Chambers MO30 Filed; Chambers MO32 Bracket until 6/5	x			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
LB118	Larson		Provide for licensure of cigar shops		1/26/2015	General File w/AM97; AM97 Adopted; Larson AM221 Filed; AM221 Adopted; Select File w/ER14; Schumacher AM343 Filed; AM221 Withdrawn; AM343 Adopted; Final Reading w/ST3; Passed on Final Reading w/E-clause 45-3-1; Approved		x			
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	OPPOSE		

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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	SUPPORT		
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			
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 49-0; Approved	x			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB131	Craighead		Change provisions relating to annexation and prohibit sanitary and improvement districts from spending certain assets	Urban Affairs	1/27/2015	Select File W/ER150	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.	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	OPPOSE / AM1327		
LB135	Johnson		Change provisions relating to termination of township boards	Government, Military & Veterans Affairs	1/21/2015			x			
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/ERS1; Final Reading 3/31; Passed on Final Reading 45-0-4; Approved		x			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB142	Schilz		Create the Aquatic Invasive Species Program and provide funding	Natural Resources	1/21/2015	Approved	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;	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	Approved	General File w/AM142; AM142 Adopted; Select File w/ER42; Final Reading 3/10; Passed on Final Reading 44-0-5;	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		
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB172	Chambers		Eliminate certain mandatory minimum penalties	Judiciary	2/11/2015			x	SUPPORT / AM472		
LB173	Chambers	Seiler	Change habitual criminal provisions	Judiciary	2/11/2015	General File w/AM472; AM472 Adopted; Select File w/ER82;		x			
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			
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	SUPPORT		
LB202	Davis		Provide for partisan ballots for unaffiliated voters at primary elections	Government, Military & Veterans Affairs	2/26/2015			x			
LB209	Hilkemann		Adopt the Political Subdivisions Mandatory Mediation Act	Judiciary	1/23/2015	Indefinitely Postponed		x			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB236	Coash		Change and eliminate provisions relating to collection of judgments and public retirement plans	Nebraska Retirement Systems	1/27/2015			x			
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 4/7-0-2; 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 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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
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			
LB332	Kuehn		Appropriate funds for the statewide prescription drug disposal project	Appropriations	3/16/2015			x	SUPPORT /AM829		

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB333	Gloor		Adopt the Health Care Services Transformation Act	Health and Human Services	3/11/2015			x			
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		x	

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		Land owner with 160 acres of crop land may have 30 acres to 160 acres valued as pasture if planted to perennial cover	x			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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	SUPPORT		
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			
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			
LB415	Pansing Brooks	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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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	SUPPORT		
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			
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB472	Campbell	Health and Human Services	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	SUPPORT		
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			
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 44-2-3; Approved		x			
LB483	Pansing Brooks		Change provisions relating to indeterminate sentencing	Judiciary	2/11/2015	General File 4/16		x			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			
LB542	Harr		Provide a sales tax exemption for purchases by county agricultural societies	Revenue	3/6/2015	General File 3/19	This bill ads county agricultural societies into the exemption listing	X	SUPPORT		
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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	OPPOSE		
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			
LB574	Davis		Adopt the Intangible Personal Property Tax Act	Revenue	3/12/2015	Indefinitely Postponed	Intangible Property Tax Act	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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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 it's 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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	OPPOSE		
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	SUPPORT		
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			
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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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	SUPPORT		
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			
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	Adopted;	General File w/AM828; Select File w/ER113; Mello AM1501 Filed; AM1501	x		x	

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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		x	
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		x	
LB659	Speaker Hadley		Appropriate funds for salaries of constitutional officers	Appropriations	2/23/2015	General File w/AM1191; Select File 5/5;		x		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		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		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		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		x	

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Oppose
LB671	Krist		Repeal the Build Nebraska Act and change the distribution of sales tax revenue Introduced by Krist	Revenue	2/5/2016		LB 671 changes the termination date of the State Highway Critical Improvement Fund on the effective date of this act and all money in the fund shall be transferred to the General Fund.	X		X	Oppose
LB672	Krist		Eliminate Fees on Tires as Prescribed	Natural Resources	1/21/2016		LB 672 includes that various subdivisions terminate on January 1, 2017 regarding the Waste Reduction and recycling Incentive Act and that an imposed fee of one dollar on each tire of every new motor vehicle, trailer, or semitrailer will be assessed prior to October 1, 2016.	X		X	Oppose

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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		X	Support
LB675	Krist		Change provisions relating to placement and detention of juveniles	Judiciary	1/20/2016		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	X		X	Monitor

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB682	Craighead		Change deadlines for ballots for early voting and special elections by mail Introduced by Craighead	Government, Military & Veterans Affairs	1/20/2016		LB 682: Changes language from 4 p.m. on the Wednesday preceding the election to the second Friday preceding the election to allow more time for voting officials to receive ballots on time and to record the early voting ballots.	X		X	Support
LB687	Bloomfield		Provide procedures for recall of state elective officers	Government, Military & Veterans Affairs	2/4/2016		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		X	Oppose

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB703	Urban Affairs Committee		Change provisions relating to nuisances in cities and villages	Urban Affairs	1/19/2016	General File w/AM1877	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			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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		X	Monitor
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	X	WEED CONTROL SUPPORT	X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Oppose
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB723	Schumacher		Change sales and use tax collection fees	Revenue	1/22/2016		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.	X		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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 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.	X		X	Support
LB725	Schumacher		Provide an exception to a filing requirement relating to conveyances of real estate	Revenue	1/21/2016			X		X	Support
LB729	Johnson		Change provisions of the Real Property Appraiser Act Introduced by Johnson	Banking Commerce & Insurance	1/25/2016	General File	LB 729 adds an independent contractor that is retained by a county to assist in the appraisal of real property as performed by the county assessor of such county subject to the standards established by the Tax Commissioner.	X		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB731	Johnson		Change provisions relating to the Real Property Appraiser Act	Banking, Commerce & Insurance	1/25/2016	General File	date from 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	X			
LB741	Hansen		Change electioneering provisions related to yard signs	Government, Military & Veterans Affairs	1/21/2016			X		X	Neutral
LB742	Hansen		Change county population thresholds	Government, Military & Veterans Affairs	2/4/2016			X	SUPPORT	X	Support
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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 of 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			
LB765	Garrett		Increase original certificate of title fees for vehicles transferred to Nebraska from another state or country	Transportation & Telecommunications	1/26/2016			X	SUPPORT THROUGH TREASURE R	X	Support
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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 THROUGH LETTER	X	Oppose
LB779	Schumacher		Change provisions relating to the partisan status of certain political subdivision offices	Government, Military & Veterans Affairs				X		X	Oppose
LB780	Schumacher		Change provisions relating to emergency protective custody	Judiciary	2/3/2016		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.	X		X	Monitor
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		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB785	Friesen		Change provisions relating to the Motor Vehicle Operator's License Act	Transportation and Telecommunications	1/25/2016	General File	in 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	X		X	Cond. Support
LB786	Larson		Change requirements for completion of death certificates and cremation permits	Health and Human Services	1/20/2016			X			
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB797	Harr		Change provisions relating to the accrual of interest on denied and reduced homestead exemptions	Revenue				X		X	Support
LB806	Mello		Adopt the Riverfront Development District Act	Urban Affairs			Riverfront Development District Act that provides a means by which such historic river cities may be effectively funded, managed, promoted, and developed within their corporate limits. A riverfront development district may be created through the adoption of an ordinance that names the river, boundaries of the district, qualifications and terms of the office, statement that the business shall be subject to the general occupations tax or real property will be subject to special assessment, the proposed method of assessment will be imposed within the district, and penalties will be imposed for failure to pay the occupation tax or special assessment. After the creation of a district, the mayor, with the approval of the city council, shall appoint a riverfront development authority to oversee and manage the district.	X		X	Cond. Oppose
LB807	Williams		Allow counties of all sizes to waive quarterly reports by county attorneys	Government, Military & Veterans Affairs	1/27/2016		LB 807 removes language that states counties with less than two hundred thousand population may waive the duty to make a annual inventory statement.	X		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB811	Brasch		Change provisions relating to counties' use of alphanumeric and county number system license plates	Transportation and Telecommunications	1/19/2016	General File	LB 811 changes provisions to the motor vehicle registration providing an operative date. The bill declares in counties having a population of one hundred thousand inhabitants or more, the registration of motor vehicles shall be in alphanumeric system. In all other counties it will be left to the county board to decide on an alphanumeric system or county number system.	X		X	Neutral

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB825	Davis		Provide reporting requirements for tax-exempt property	Revenue			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	X		X	Oppose
LB827	Harr		Allow county treasurers to receive fees for services rendered to sanitary and improvement districts	Government, Military, and Veteran Affairs	1/27/2016		LB 827 allows each county treasurer to receive on behalf of the county the collection of all sums of money, general or bonded, of sanitary and improvement districts, two percent of the sums so collected.	X		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB836	Mello		Adopt the In the Line of Duty Compensation Act	Business and Labor	2/8/2016		<p>LB 836 creates the In the Line of Duty Compensation Act and states that if a law enforcement officer or firefighter is killed in the line of duty, compensation shall be paid as provided in the act to recognize the ultimate sacrifice made by such law enforcement officer or firefighter. In the year 2016, compensation will be fifty thousand dollars and will be the same for the following year with the inclusion of percentage increase in the Consumer Price Index for all Urban consumers. If there is no family available for the deceased officer, the surviving family member will receive the sum amount.</p>	X		X	Monitor

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB845	Pansing-Brooks		Provide requirements relating to confinement of juveniles and provide a duty for the Inspector General of Nebraska Child Welfare	Judiciary	1/20/2016		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.	X		X	Monitor

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB848	Pansing-Brooks		Change provisions relating to courts	Judiciary			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 bills strikes the foreman and secretary from filing in the office of the clerk of the district court in	X		X	Support
LB863	Schilz		Adopt the Wind Energy Expansion Act	Natural Resources	2/4/2016		LB 863 creates the Wind Energy Expansion Act. The bill designates the Director of the State Energy Office to establish a process to recognize and assist efforts of counties to create, maintain, or expand their wind energy sectors under the Wind Energy Expansion Act.	X		X	Monitor

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB872	Murante		Change a provision relating to the use of blue and amber rotating or flashing lights	Transportation & Telecommunications			LB 872 allows blue and amber rotating lights to be displayed on vehicles when operated by the Department of Roads or any local authority for the inspection, construction, repair, or maintenance of highways, roads, or streets.	X		X	Support
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Monitor
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		X	Neutral
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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	2/4/2016		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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Monitor
LB915	McCollister		Create a veterans' treatment court pilot project	Judiciary	2/5/2016		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	REQ ADDL INFO	X	Support
LB916	Howard		Provide immunity from criminal or civil liability for removal of an animal from a motor vehicle by forcible entry as prescribed	Judiciary	2/19/2016		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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Neutral
LB919	Williams		Change provisions relating to problem solving court programs	Judiciary	2/5/2016		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	REQ ADDL INFO	X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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	2/5/2016		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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Monitor
LB927	Hilkemann		Change provisions relating to surcharges for 911 service	Transportation & Telecommunications	2/1/2016		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		X	Support
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		X	

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB929	Brasch		Update certain references to federal regulations regarding motor vehicles and motor carriers	Transportation and Telecommunications	1/25/2016	General File	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	2/3/2016		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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB935	Schilz		Change provisions relating to the Auditor of Public Accounts	Government, Military & Veterans Affairs	2/5/2016		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	OPPOSE	X	oppose
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Support
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		X	Oppose
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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB951	Harr		Adopt the Affordable Housing Tax Credit Act	Revenue	2/10/2016		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		X	Oppose

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB958	Gloor		Change provisions relating to budgets, the valuation of agricultural land, and levy limitations	Revenue	2/4/2016		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	X	DENNIS MEYER TESTIFYIN G	X	Oppose

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB959	Sullivan		Change and eliminate provisions relating to school funding, budgets, and levy authority	Education	2/9/2016		year 2017-18 and each school fiscal year thereafter, if the formula need calculated for a school district is less than ninety-eight percent of the formula need for such district immediately preceding the school fiscal year for which aid is being calculated, the formula need for such district shall equal ninety-eight percent of the formula. The effective date of the act for school fiscal year 2016-17 is null and void. Each school district shall have a budget authority for the general fund budget of expenditures equal to the general fund budget of expenditures minus exclusions, except for expenditures to pay for employer contributions to either the school Employees Retirement System of the State of Nebraska or the retirement system established pursuant to the Class V School Employees Retirement	X		X	Monitor

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Support
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 THROUGH LETTER		
LB977	Smith		Change provisions relating to implements of husbandry on highways	Transportation & Telecommunications	2/1/2016	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		X	Oppose
LB979	Kuehn		Provide for selection of interchangeable biological products by pharmacists	Health and Human Services	2/5/2016			X			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB984	Schumacher		Change provisions relating to mandatory minimum sentencing and sentencing of habitual criminals	Judiciary	2/10/2016			X			
LB986	Nebraska Retirement Systems Committee		Change duties of the Public Employees Retirement Board relating to an annual valuation report and experience study	Retirement	2/5/2016		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	2/2/2016			X		X	Monitor
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		X	Monitor

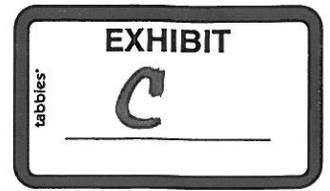
LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB995	Davis		Repeal provisions relating to the special valuation of agricultural land and provide for the agricultural value of agricultural land	Revenue			LB 995 local governments would tax cropland 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 purposes without regard to actual value the land would have for other uses. This is an attempt to lower property tax for farmers and ranchers.	X		X	Oppose
LB998	Schumacher		Provide for emergency community crisis centers and change provisions relating to emergency protective custody	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.	X		X	Support

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
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			
LB1001	Ebke		Change provisions relating to a compensation schedule for injuries resulting in disability	Business and Labor	2/8/2016			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	2/11/2016			X	HALSTEAD - \$600-\$800K TO DEPARTM ENT		
LB1023	Ebke		Require development of treatment protocols for and a needs assessment of committed offenders and correctional facilities	Judiciary	2/4/2016			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			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO 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		X	Oppose
LB1032	McCullister		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		X	Support
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			
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	2/1/2016			X			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB1037	Brasch		Change property tax provisions relating to agricultural land and horticultural land	Revenue				X		X	Monitor
LB1042	Friesen		Change provisions relating to tax-increment financing	Urban Affairs	2/9/2016			X		X	Monitor
LB1044	Ebke		Terminate the Commission of Industrial Relations	Business and Labor				X		X	Monitor
LB1055	Chambers		Open grand jury proceedings to the public as prescribed and change procedures in cases of death during apprehension by law enforcement officers or while in custody	Judiciary				X		X	Monitor
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			
LB1063	Sullivan		Change provisions relating to state aid to schools	Education	2/9/2016			X		X	Monitor
LB1094	Judiciary Committee		Change provisions relating to evidence, sentencing, certain criminal penalties, criminal mischief, assault, theft, forgery, and probation	Judiciary	2/4/2016			X		X	Monitor
LB1097	Morfeld		Change provisions relating to sexual assault forensic testing	Judiciary				X			

LB/LR	Sponsor	Priority	One-Liner	Committee	Hearing Date	Status	Summary	LC	LC Position	NACO	NACO Position
LB1102	Davis		Authorize legislative performance audits of tax-increment financing projects	Executive Board	2/5/2016			X			



KISSEL / E&S
ASSOCIATES

A Limited Liability Company Associated with Erickson and Sederstrom, P.C.

Joseph D. Kohout, *Partner*

Suite 400 Cornhusker Plaza / 301 S. 13th Street / Lincoln, NE 68508-2571
Telephone (402) 476-1188 / Facsimile (402) 476-6167
Email jkohout@kisseles.com / Website www.kisseles.com

February 4, 2016

Mr. Kerry Eagan, Administrator
Lancaster County Board of Commissioners
555 S. 10th Street
Lincoln, NE 68508

RE: Client Update

Dear Mr. Eagan,

We are sending this letter pursuant to our contract with the Lancaster County Board of Commissioners. Please be advised that since our last letter, we have registered for the following client for the 2016 Session:

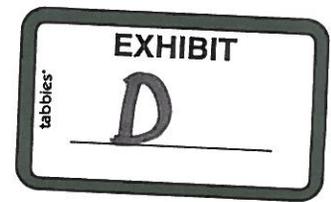
Kaplan Higher and Professional Education

Please feel free to contact me with any questions you might have.

Sincerely,

Joseph D. Kohout

C: Board of Commissioners
Mr. Gordon Kissel



Lancaster County

Plan Year Experience Summary and Cost Review

Plan Year January 1, 2015 through December 31, 2015

Experience through December 31, 2015

**Lancaster County
Medical & Rx Monthly Report**

	Enrollment						Administration Expenses					Claim Expenses						Total Cost Summary				
	EE	2 Party	4 Party	Family	Total	Total Members	Admin Fees	Specific Stop Loss Prem	Agg Stop Loss Prem	AEA FEES	Total Admin Costs	Medical Claims	Rx Claims	Other Claims (M/N, vision)	Other Claims (Run-out, capitated expense)	Total Gross Paid Claims	Claims Over Specific	Net Paid Claims	Total Plan Cost	Expected Plan Cost	Amount Over / (Under) Expected	Ratio of Actual to Expected
Jan-15	398	118	75	238	829	1964	\$36,650	\$55,228	-	\$6	\$91,884	\$880,124	\$184,501	-	-	\$1,064,625	(\$289,502)	\$775,123	\$867,007	\$881,567	(\$14,560)	98.3%
Feb-15	400	116	77	234	827	1857	\$36,562	\$55,095	-	\$154	\$91,810	\$794,270	\$155,274	-	-	\$949,544	(\$3,328)	\$946,216	\$1,038,026	\$879,440	\$158,586	118.0%
Mar-15	400	115	79	233	827	1831	\$36,562	\$55,095	-	\$302	\$91,958	\$769,562	\$197,733	-	-	\$967,295	(\$1,914)	\$965,381	\$1,057,339	\$879,440	\$177,899	120.2%
Apr-15	398	117	78	233	826	1832	\$36,517	\$55,028	-	\$859	\$92,405	\$665,299	\$165,462	-	-	\$830,761	\$1,844	\$832,605	\$925,010	\$878,377	\$46,633	105.3%
May-15	401	117	78	232	828	1833	\$36,606	\$55,161	-	\$98	\$91,865	\$450,749	\$187,790	-	-	\$638,539	(\$14,671)	\$623,868	\$715,733	\$880,504	(\$164,770)	81.3%
Jun-15	398	114	80	232	824	1833	\$36,429	\$54,895	-	\$1,218	\$92,542	\$728,128	\$167,503	-	-	\$895,631	(\$92,567)	\$803,064	\$895,606	\$876,250	\$19,356	102.2%
Jul-15	395	112	80	235	822	1831	\$36,341	\$54,762	-	\$103	\$91,205	\$476,943	\$192,465	-	-	\$669,408	(\$58,134)	\$611,274	\$702,479	\$874,123	(\$171,644)	80.4%
Aug-15	387	115	78	236	816	1809	\$36,075	\$54,362	-	\$112	\$90,549	\$669,149	\$162,761	-	-	\$831,910	(\$51,707)	\$780,203	\$870,752	\$867,743	\$3,010	100.3%
Sep-15	386	111	79	234	810	1809	\$35,810	\$53,962	-	\$145	\$89,917	\$872,699	\$183,904	-	-	\$1,056,603	(\$60,990)	\$995,613	\$1,085,530	\$861,362	\$224,168	126.0%
Oct-15	389	111	78	232	810	1804	\$35,810	\$53,962	-	\$505	\$90,277	\$547,230	\$179,078	-	-	\$726,308	(\$79,375)	\$646,933	\$737,210	\$861,362	(\$124,152)	85.6%
Nov-15	392	110	77	233	812	1816	\$35,899	\$54,095	-	\$967	\$90,961	\$504,848	\$179,298	-	-	\$684,146	(\$39,276)	\$644,870	\$735,831	\$863,489	(\$127,658)	85.2%
Dec-15	396	107	77	232	812	1816	\$35,899	\$54,095	-	\$2,029	\$92,023	\$939,530	\$165,254	-	-	\$1,104,784	(\$202,658)			\$863,489		
Total	4740	1363	936	2804	9843	22035	\$435,159	\$655,741	-	\$6,498	\$1,097,398	\$8,298,531	\$2,121,023	\$0	\$0	\$10,419,554	(\$892,278)	\$8,625,150	\$9,630,525	\$10,467,146	(\$836,621)	
Monthly Avg					820	1836	\$36,263	\$54,645	-	\$542	\$91,450	\$691,544	\$176,752	\$0	\$0	\$868,296	(\$74,357)	\$718,763	\$802,544	\$872,262	-\$69,718	
Avg PEPM							\$44.21	\$66.62	-	\$0.66	\$111.49	\$843.09	\$215.49	\$0.00	\$0.00	\$1,058.58	(\$90.65)	\$876.27	\$978.41	\$1,063.41	-\$85.00	92.0%
Avg PMPM							\$19.75	\$29.76	-	\$0.29	\$49.80	\$376.61	\$96.26	\$0.00	\$0.00	\$472.86	(\$40.49)	\$391.43	\$437.06	\$475.02	-\$37.97	

Lancaster County
2015 Large Claim Report through December 2015
Claims Over \$100,000 (50%) of the Specific Deductible

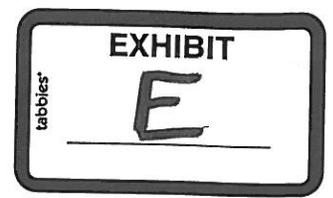
The information on this report is for general client reporting purposes and is not meant to be used for risk evaluation or assessment for underwriting purposes.

Claimant	Relationship to Employee	Member Status	Diagnosis *	Total Paid YTD	Amount Over the Specific	Net Plan Cost	% of Net Plan Paid Claims
#1	Employee	Active / COBRA as of Dec 2015	Chronic Renal Failure	\$699,226	\$499,226	\$200,000	2.3%
#2	Spouse	COBRA	Other Forms of Chronic Ischemic Heart Disease	\$497,385	\$297,385	\$200,000	2.3%
#3	Spouse	Active	Other Disorders of Peritoneum / Peritonitis	\$295,667	\$95,667	\$200,000	2.3%
#4	Employee	Active	Myeloid Leukemia	\$130,676	\$0	\$130,676	1.5%
#5	Employee	Active	Other Cellulitis and Abscess / Lymphoid Leukemia	\$123,700	\$0	\$123,700	1.4%
#6	Employee	Active	Disorders of Plasma Protein Metabolism	\$115,244	\$0	\$115,244	1.3%
#7	Dependent	Active	Anterior Horn Cell Disease	\$111,332	\$0	\$111,332	1.3%
#8	Employee	Active / Retiree as of Dec 2015	Occlusion of Cerebral Arteries	\$111,132	\$0	\$111,132	1.3%
#9	Employee	Active	Disorders involving the Immune Mechanism/Disorders of Menstruation and other Abdominal bleeding from femal genital tract	\$110,466	\$0	\$110,466	1.3%
#10	Spouse	Retiree under 65	Malignant Neoplasm of Brain	\$108,818	\$0	\$108,818	1.3%
#11	Employee	Active	Atherosclerosis / Complications Peculiar to Certain Specified Procedures	\$101,398	\$0	\$101,398	1.2%
				Total Paid Claims		Total Net Plan Paid Claims	
				Total Large Claims	\$2,405,044	\$892,278	\$1,512,766
				Total Paid Claims YTD	\$10,419,554		\$8,625,150
				Large Claims as a Percent of the Total	23.1%		17.5%

Reinsurance Carrier	BCBSNE
Specific Deductible	\$200,000
Aggregating Specific Deductible	N/A
Lasers	No
Specific Contract	Paid
Specific Maximum	Unlimited
Lifetime Specific Maximum	Lifetime
Benefits Covered	Medical, Rx

Lancaster County
Self Funded Report- Dental with Ameritas

	Enrollment						Administration Expenses	Claim Expenses	Total Cost Summary
	EE	EE+Sp	EE+Ch	Family	Total	Total Members	Admin Fees	Dental Claims	Total Plan Cost
Jan-15	334	156	81	231	802		\$3,585	\$45,255	\$48,840
Feb-15	336	153	81	229	799		\$3,572	\$42,221	\$45,793
Mar-15	337	152	83	228	800		\$3,576	\$42,249	\$45,825
Apr-15	336	152	82	228	798		\$3,567	\$41,479	\$45,046
May-15	337	151	83	228	799		\$3,572	\$38,351	\$41,923
Jun-15	339	150	83	228	800		\$3,576	\$44,595	\$48,171
Jul-15	338	149	81	230	798		\$3,567	\$39,034	\$42,601
Aug-15	330	152	81	229	792		\$3,540	\$43,145	\$46,685
Sep-15	325	150	81	228	784		\$3,504	\$42,640	\$46,144
Oct-15	325	148	83	224	780		\$3,487	\$45,751	\$49,238
Nov-15	330	148	83	225	786		\$3,513	\$31,633	\$35,146
Dec-15	336	144	80	224	784		\$3,504	\$35,741	\$39,245
Total	4,003	1,805	982	2,732	9,522		\$42,563	\$492,094	\$534,657
Monthly Avg					794		\$21,282	\$246,047	\$267,329
Avg PEPM							\$4.47	\$51.68	\$56.15
Avg PMPM									



Annual Evaluation Process with Appointed Directors

For discussion purposes, we may want to have some specific questions to ask of each of the directors. We should probably decide if we want a particular format to follow, and then we need to figure out where to put the results of our conversations. Does each commissioner want to take specific notes and keep them personally to review before the next annual evaluation, or should we have Kerry compile our respective comments and place in a folder for him to keep for our reference.

Possible objectives of the meeting may as follows:

1. Major accomplishments, what's going well, strengths of department
2. Problems, both recent and ongoing, with operations, training, and personnel, weaknesses of department and where development needs to occur.
3. Facility issues.
4. Budget issues.
5. Wish list.
6. Contributions that the Board of Commissioners can make to ameliorate problems.
7. Goals for next year and for 5 years in future.
8. Management style, supervisory responsibilities, immediate employees whom director evaluates.
9. ???
10. ???

Board of commissioners may make recommendations for future considerations.

Annual evaluation may be in either executive or open session. If issues may relate to personnel or other sensitive items, we may strongly suggest that the meeting be held in executive session.

LANCASTER COUNTY, NEBRASKA

FINANCIAL STATEMENTS

WITH

SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2015



LANCASTER COUNTY, NEBRASKA
FINANCIAL STATEMENTS
WITH
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED JUNE 30, 2015

LANCASTER COUNTY, NEBRASKA
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 Year Ended June 30, 2015

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LANCASTER COUNTY, NEBRASKA
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 WITH SUPPLEMENTARY INFORMATION
 Year Ended June 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Lancaster County, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster County, Nebraska (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and aggregate remaining fund information of the County as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining statements and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 27, 2016
Wichita, KS

Lancaster County, Nebraska

Statement of Net Position

June 30, 2015

	Governmental Activities
Assets:	
Cash, including investments	\$ 48,033,822
Taxes receivable	26,208,797
Due from other governmental agencies	3,199,498
Accounts receivable	472,900
Interest receivable	5,536
Patient and insurance receivable, net of allowance for doubtful accounts of \$729,970	180,012
Capital assets:	
Land and construction in progress	13,364,279
Other capital assets, net of depreciation	170,700,993
Total assets	<u>262,165,837</u>
Liabilities:	
Accounts payable	4,222,931
Accrued salaries	2,181,687
Advance payable	36,737
Accrued interest payable	178,713
Claims liability	2,708,620
Long-term liabilities:	
Due within one year	9,304,000
Due in more than one year	60,331,744
Total liabilities	<u>78,964,432</u>
Deferred inflows of resources:	
Deferred amounts on refunding	2,020,179
Total deferred inflows of resources	<u>2,020,179</u>
Net position:	
Net investment in capital assets	121,551,544
Restricted for:	
Visitor improvement	3,139,849
Rural library services	280,815
Building, land and road maintenance	4,647,567
Drug education	2,476,273
Economic development	339,337
Debt service	5,541,589
Minor equipment	855,969
Jail construction	1,486,424
Emergency management	40,970
Unrestricted	40,820,889
Total net position	<u>\$ 181,181,226</u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska

Statement of Activities

Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 20,436,775	\$ 13,039,348	\$ 1,856,726	\$ -	\$ (5,540,701)
Public safety	61,294,280	-	4,050,708	-	(57,243,572)
Community development	2,334	-	-	-	(2,334)
Public works	16,935,350	5,831,236	8,517,207	1,543,258	(1,043,649)
Public health and human services	13,108,978	1,750,906	4,929,210	-	(6,428,862)
Culture and recreation	3,935,203	-	-	-	(3,935,203)
Joint public agency services	2,220,994	-	-	-	(2,220,994)
Interest on long-term debt	2,810,941	54,900	-	-	(2,756,041)
Total primary government	\$ 120,744,855	\$ 20,676,390	\$ 19,353,851	\$ 1,543,258	(79,171,356)
General revenues:					
Taxes:					
Property tax					62,081,173
Inheritance tax					5,158,564
Motor vehicle tax					7,678,508
Lodging tax					3,011,318
In-lieu-of tax					1,881,094
Other:					
Miscellaneous					3,193,205
Intergovernmental					4,993,568
Investment income					202,504
Total general revenues					88,199,934
Change in net position					9,028,578
Net position-beginning					171,094,148
Prior period adjustments					1,058,500
Net position-ending					\$ 181,181,226

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska

Balance Sheet Governmental Funds June 30, 2015

	General	Capital Project Highway Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:				
Cash, including investments	\$ 15,431,873	\$ 4,187,895	\$ 22,172,270	\$ 41,792,038
Taxes receivable	23,646,162	-	2,562,635	26,208,797
Due from other government agencies	1,426,755	768,185	1,004,552	3,199,492
Accounts receivable	288,909	5,235	165,342	459,486
Interest receivable	1,942	1,277	1,829	5,048
Patient and insurance receivables, net of allowance for doubtful accounts of \$729,970	-	-	180,012	180,012
Total assets	\$ 40,795,641	\$ 4,962,592	\$ 26,086,640	\$ 71,844,873
Liabilities:				
Accounts payable	\$ 1,681,792	\$ 1,389,853	\$ 880,851	\$ 3,952,496
Accrued salaries	1,817,325	75,887	283,493	2,176,705
Advance payable	-	-	36,738	36,738
Total liabilities	3,499,117	1,465,740	1,201,082	6,165,939
Deferred inflows of resources:				
Unavailable revenue - property tax receivable	1,475,828	-	160,309	1,636,137
Total deferred inflows of resources	1,475,828	-	160,309	1,636,137
Fund balances:				
Restricted for:				
Visitor improvement	-	-	3,139,849	3,139,849
Rural library services	-	-	280,815	280,815
Building, land and road maintenance	-	3,217,735	1,429,832	4,647,567
Drug education	-	-	2,476,273	2,476,273
Economic development	-	-	339,337	339,337
Debt service	-	-	5,541,589	5,541,589
Minor equipment	-	-	855,969	855,969
Jail construction	-	-	1,486,424	1,486,424
Emergency management	-	-	40,970	40,970
Committed for:				
Community betterment	-	-	1,608,545	1,608,545
Building maintenance	-	-	1,017,806	1,017,806
Public safety	56,071	-	-	56,071
Public works	144,534	-	-	144,534
General government	82,198	-	-	82,198
Building, land and road maintenance	-	-	1,781,146	1,781,146
Assigned for:				
Veterans aid	12,356	-	-	12,356
Public health and human services	-	-	511,786	511,786
Building, land and road maintenance	-	279,117	4,214,908	4,494,025
Unassigned	35,525,537	-	-	35,525,537
Total fund balances	35,820,696	3,496,852	24,725,249	64,042,797
Total liabilities, deferred inflows of resources and fund balances	\$ 40,795,641	\$ 4,962,592	\$ 26,086,640	\$ 71,844,873

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 June 30, 2015

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance -- governmental funds		\$ 64,042,797
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 279,550,892	
Accumulated depreciation	<u>(95,485,620)</u>	184,065,272
Internal service funds are used by the County to charge the cost of certain activities to individual funds. The assets and certain liabilities of the internal service funds are included in the governmental activities in the statement of net position.		
		3,219,986
Property tax revenues not collected within 60 days of the fiscal year end are not financial resources and, therefore, not reported as revenues in the governmental funds.		
		1,636,134
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
General obligation bonds payable - Joint Public Agency	(49,405,000)	
Premium on bonds	(751,244)	
Capital lease obligations	(12,357,500)	
Compensated absences	(7,070,327)	
Accrued interest payable	<u>(178,713)</u>	(69,762,784)
Deferred refunding resulting from issuance of refunding bonds are recognized as deferred inflows of resources in the government-wide statements.		
		<u>(2,020,179)</u>
Total net position -- governmental activities		<u>\$ 181,181,226</u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2015

	General	Capital Project Highway Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 70,869,038	\$ -	\$ 9,073,121	\$ 79,942,159
Charges for services	13,474,494	8,627	4,786,616	18,269,737
Intergovernmental	13,584,555	7,703,303	5,154,561	26,442,419
Medicaid/Medicare/MRO Reimbursements	-	-	891,362	891,362
License, fees and rental income	38,745	2,380	1,474,168	1,515,293
Interest income	145,683	11,563	37,576	194,822
Other	176,018	47,141	2,926,649	3,149,808
Total revenues	<u>98,288,533</u>	<u>7,773,014</u>	<u>24,344,053</u>	<u>130,405,600</u>
Expenditures:				
Current:				
General government	14,447,366	-	5,171,236	19,618,602
Public safety	59,049,735	-	850,772	59,900,507
Community development	-	-	2,334	2,334
Public works	3,719,491	4,720,404	3,851,327	12,291,222
Public health and human services	7,981,767	-	5,011,623	12,993,390
Culture and recreation	-	-	3,935,203	3,935,203
Capital outlay	587,129	2,248,166	3,367,543	6,202,838
Debt service:				
Principal	11,419,000	-	3,815,000	15,234,000
Interest	661,102	-	2,287,243	2,948,345
Total expenditures	<u>97,865,590</u>	<u>6,968,570</u>	<u>28,292,281</u>	<u>133,126,441</u>
Excess (deficiency) of revenues over (under) expenditures	<u>422,943</u>	<u>804,444</u>	<u>(3,948,228)</u>	<u>(2,720,841)</u>
Other financing sources (uses):				
Issuance of capital lease	8,250,000	-	-	8,250,000
Sale of capital assets	39,274	-	38,420	77,694
Transfers in	1,432,671	279,117	7,141,408	8,853,196
Transfers out	(7,520,525)	-	(2,211,380)	(9,731,905)
Total other financing sources (uses)	<u>2,201,420</u>	<u>279,117</u>	<u>4,968,448</u>	<u>7,448,985</u>
Net change in fund balances	2,624,363	1,083,561	1,020,220	4,728,144
Fund balances at beginning of year	<u>33,196,333</u>	<u>2,413,291</u>	<u>23,705,029</u>	<u>59,314,653</u>
Fund balances at end of year	<u>\$ 35,820,696</u>	<u>\$ 3,496,852</u>	<u>\$ 24,725,249</u>	<u>\$ 64,042,797</u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2015

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances -- total governmental funds	\$	4,728,144
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which assets capitalized exceeded the amount of depreciation expense in the current period.</p>		
Depreciation expense		(7,483,632)
Capital assets capitalized		6,187,006
		(1,296,626)
<p>Contributions of capital assets are reported as capital contributions in the statement of activities.</p>		
		1,543,258
<p>In the statement of activities, the gain or loss from the disposal of capital assets is reported, whereas in the governmental funds, only any proceeds from the disposal increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of capital assets disposed.</p>		
		(1,459,632)
<p>Governmental funds recognize property tax revenues as revenues when received within 60 days of the end of the fiscal year. However, in the statement of activities, property tax revenues are recognized based on the total taxes levied. This is the amount of property tax revenues due to the County but not collected within 60 days of the fiscal year end.</p>		
		(131,506)
<p>Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.</p>		
		(8,250,000)
<p>Refunding of capital lease liabilities resulted in a gain recognized as revenue in the governmental funds but deferred on the statement of net position.</p>		
		(2,095,000)
<p>The amortization of bond premiums, discounts and deferred refundings affects the long term liabilities and deferred inflows of resources in the statement of net position, but does not provide current financial resources to the governmental funds.</p>		
		130,862
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Bonds payable		3,015,000
Capital lease		12,219,000
		15,234,000
<p>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.</p>		
		6,542
<p>In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for this item are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, the following difference was noted:</p>		
Compensated absences paid were less than benefits earned		(142,026)
<p>Internal service funds are used by the County to charge costs of certain activities to individual funds. The activities of the internal service funds are included in government activities in the statement of activities.</p>		
		760,562
Change in net position of governmental activities	\$	9,028,578

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska

Statement of Net Position

Proprietary Funds

June 30, 2015

	Internal Service Funds
Assets:	
Current assets:	
Cash, including investments	\$ 6,241,784
Accounts receivable	13,415
Interest receivable	489
Total current assets	<u>6,255,688</u>
Liabilities:	
Current liabilities:	
Accounts payable	270,427
Claims payable	2,708,620
Accrued salaries	4,982
Current portion - accrued compensated absences	7,500
Total current liabilities	<u>2,991,529</u>
Noncurrent liabilities:	
Long-term accrued compensated absences	44,173
Total liabilities	<u>3,035,702</u>
Net position:	
Unrestricted	<u><u>\$ 3,219,986</u></u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2015

	Internal Service Funds
Operating revenues:	
Charges for services	\$ 13,277,210
Other insurance reimbursements	43,397
Total operating revenues	13,320,607
Operating expenses:	
Insurance	12,212,577
Contractual	1,476,563
Wages and benefits	148,906
Other	71,084
Rental	5,114
Supplies	809
Claims reserve adjustment	(468,617)
Total operating expenses	13,446,436
Operating income	(125,829)
Nonoperating revenues:	
Interest	7,682
Total nonoperating revenues	7,682
Income (loss) before contributions and transfers	(118,147)
Transfers in	878,709
Change in net position	760,562
Total net position-beginning of year	2,459,424
Total net position-end of year	\$ 3,219,986

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2015

	Internal Service Funds
Cash flows from operating activities:	
Cash received from services	\$ 13,277,210
Cash received from insurance companies	43,397
Cash payments for claims	<u>(13,887,443)</u>
Net cash flow from operating activities	<u>(566,836)</u>
Cash flows from non-capital financing activities:	
Transfers from other funds	<u>878,709</u>
Net cash flow from non-capital financing activities	<u>878,709</u>
Cash flows from investing activities:	
Interest on investments	<u>7,682</u>
Net cash flow from investing activities	<u>7,682</u>
Change in cash and cash equivalents	319,555
Cash and cash equivalents-beginning of the year	<u>5,922,229</u>
Cash and cash equivalents-end of the year	<u><u>\$ 6,241,784</u></u>
Reconciliation of operating income to net cash flow from operating activities:	
Operating income	\$ (125,829)
Adjustments to reconcile operating income to net cash flow from operating activities:	
Change in accounts receivable	(13,415)
Change in interest receivable	201
Change in accrued liabilities	40,824
Change in claims payable	<u>(468,617)</u>
Net cash flow from operating activities	<u><u>\$ (566,836)</u></u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska

Statement of Net Position

Fiduciary Funds

June 30, 2015

	Employee Benefit Trust Funds	Agency Funds
	<u> </u>	<u> </u>
Assets:		
Cash and cash equivalents	\$ -	\$ 35,064,908
Investments:		
Cash management fund	140,860	-
Stable value fund	39,485,442	-
Mutual funds - domestic equities	50,633,072	-
Mutual funds - international equities	19,929,296	-
Mutual funds - balanced funds	9,007,927	-
Other fixed income	12,083,364	-
Employee contributions receivable	90,835	-
Employer contributions receivable	131,652	-
	<u>131,502,448</u>	<u>35,064,908</u>
Total assets		
Liabilities:		
Due to others	-	35,064,908
	<u>-</u>	<u>35,064,908</u>
Total liabilities		
Net position:		
Held in trust for pension and other postemployment benefits	<u>131,502,448</u>	<u>-</u>
Total net position	<u>\$ 131,502,448</u>	<u>\$ -</u>

The accompanying notes are an integral part of the basic financial statements.

Lancaster County, Nebraska
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2015

	Employee Benefit Trust Funds
Additions:	
Contributions:	
Employee	\$ 2,329,823
Employer	4,064,665
Forfeitures	49,906
Rollovers	231,342
Total contributions	6,675,736
Investment income:	
Net appreciation in fair value of investments	157,243
Dividends and interest	3,514,794
Miscellaneous	(75,911)
Total net investment income	3,596,126
Total additions	10,271,862
Deductions:	
Benefits paid	8,364,400
Forfeitures	184,562
Total deductions	8,548,962
Change in net position	1,722,900
Net position - beginning of year	129,779,548
Net position - end of year	\$ 131,502,448

The accompanying notes are an integral part of the basic financial statements.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the significant accounting policies of Lancaster County, Nebraska (the County), is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Organization and Principal Activity

The County is a governmental entity established by the laws of the State of Nebraska. The County is a political subdivision of the State of Nebraska and is governed by a five member Board of Commissioners elected by the citizens of Lancaster County, Nebraska. The County's responsibilities include general social welfare; operation of a County mental health crisis center; corrections; youth center; maintenance of streets and highways not within any incorporated city, village, or sanitary and improvement district; legal court-related activities; licensing, recording, and assessment of real property; tax collection for all Nebraska public entities within the County; conducting elections; and law enforcement.

Reporting Entity

The accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

The accompanying financial statements include the transactions of the County's primary government and a blended component unit, as discussed below.

Blended Component Unit - The Lancaster County Correctional Facility Joint Public Agency (JPA) was created pursuant to the Joint Public Agency Act and a Joint Public Agency Agreement dated September 9, 2008 between the County and the City of Lincoln. The JPA was created for the purpose of financing the construction, equipping and furnishing of new correctional facilities on land owned by the County and leased to the JPA pursuant to a Site Lease dated February 5, 2009, between the JPA and the County. The JPA will own the correctional facilities until the bonds are no longer outstanding, at which time the JPA will transfer ownership to the County. The County will operate and maintain the correctional facilities pursuant to a Facilities Agreement dated February 5, 2009 between the County and the JPA. The JPA is governed by a four-member board consisting of the Chair and Vice Chair of the Lancaster County Board of Commissioners, the Mayor of Lincoln, and the Chair of the Lincoln City Council.

Although legally separate from the County, the JPA is reported as a blended component of the County because its sole purpose is to finance the construction and equipping of new correctional facilities for the benefit of the County. As noted above, the County operates and maintains the facilities, and will receive title to the facilities upon repayment of 100% of the bonds issued to finance construction.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Separate audited financial statements of the JPA may be obtained from the Lancaster County Budget & Fiscal Office, 555 South 10th Street, Suite 110, Lincoln, NE 68508.

Joint Ventures

The County has entered into two multi-governmental arrangements creating two entities that are governed by representatives from each of the participating governments. These entities are considered to be joint ventures. The County does not have an ongoing financial interest (equity interest); therefore, these joint ventures are not included in the financial statements of the County.

Lincoln-Lancaster County Public Building Commission - In 1990, the City of Lincoln, Nebraska (the City) and the County, pursuant to State Statute, activated a separate governmental entity designated as the Lincoln-Lancaster County Public Building Commission (the Commission). The purpose of this joint venture is to design, acquire, construct, maintain, operate, improve, remodel, remove and reconstruct, so long as its corporate existence continues, public buildings, structures, or facilities for use jointly by the City and the County. The City and the County each appoint two members to the five-member Commission, with the fifth member being appointed by the other four members. All property held or acquired by the Commission is held or acquired in the name of the City and the County for use by the Commission in its corporate capacity. The Commission's costs of operation and debt service are funded through rental payments made by the City and the County based upon their proportionate occupancy of such buildings to the extent not covered by a maximum property tax levy of 1.7 cents for each \$100 of actual valuation of taxable property in the County. (See also Note 4).

Separate audited financial statements of the Commission may be obtained at the Lincoln-Lancaster County Public Building Commission, 920 "O" Street, Room 203, Lincoln, Nebraska 68508.

Lancaster County Fairgrounds Joint Public Agency - The Lancaster County Fairgrounds Joint Public Agency (the Agency) was established to acquire land and construct capital improvements thereon for the establishment and expansion of the Lancaster County Fairgrounds. The Agency is not accumulating significant financial resources and is not experiencing fiscal stress that could cause an additional financial benefit or burden to the County. The Board consists of five representatives, of whom the Lancaster County Agricultural Society (the Society) appoints three and the County appoints two.

Separate audited financial statements of the Agency may be obtained from the Lancaster County Agricultural Society, 4100 North 84th Street, Lincoln, Nebraska 68508.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

Government-Wide Financial Statements - The government-wide financial statements (the statement of net position and statement of activities) report information on all the non-fiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements - Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts. Funds are organized into three major categories: governmental, proprietary, and fiduciary.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported as gross amounts as transfers in / out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

An emphasis is placed on major funds within the governmental and proprietary categories. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable. All remaining governmental fund are aggregated and reported as nonmajor funds.

Major fund reporting requirements do not apply to internal service funds. The combined totals for all internal service funds are reported separately in a single column on the face of the proprietary fund financial statements.

The County reports the following major governmental funds:

General Fund. The general fund is the County's main operating fund. The general fund is used to account for all activities of the County not included in other specified funds. The general fund accounts for the normal recurring activities of the County (general government, public safety, health services, community services, etc.). These activities are funded primarily by tax revenues.

Highway Fund. The highway fund is a capital project fund. It accounts for repairs and improvements made to County highways.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Additionally, the government reports the following fund types:

Special Revenue Funds account for the proceeds of specific revenue sources (other than for major capital projects) that legally restrict expenditures for specified purposes.

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements.

The *Debt Service Fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis. For the County, this includes risk management services, for workers' compensation, general liability and health insurance.

Employee Benefit Trust Funds include the pension trust fund and other postemployment benefit trust fund, which are used to report resources that are required to be held in trust for the members and beneficiaries of the County's defined contribution retirement plan, and defined contribution postemployment health plan, respectively.

Agency Funds are used to report resources held by the County in a purely custodial capacity, for tax collections and related distributions to other governments, as well as other amounts held for remittance to individuals, private organizations, or other governments.

Measurement Focus / Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when the related payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, except to the extent amounts are not collected within 60 days of the end of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Charges for services to patients are recognized at the date the service is provided, net of estimated uncollectible amounts. All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary, pension and other postemployment benefit trust fund financial statements are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows. The agency funds have no measurement focus, but utilize the *accrual basis of accounting* for reporting assets and liabilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service funds are charges to governmental agencies for services provided. Operating expenses include the cost of services, and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash and Cash Equivalents

For financial statement purposes, all highly liquid investments with original maturities of three months or less, are considered cash equivalents.

Investments

Investments for the government are recorded at fair value. The County's investment policy allows investments as authorized by Nebraska State Statute 77-2387, which includes U.S. government obligations and short-term interest bearing investments consisting of certificates of deposit and other income producing securities. It is also the County's policy to report interest earned but not received in a separate account from the principal.

Patient and Insurance Receivables / Due from Other Government Agencies

Due from other government agencies consists of a variety of amounts due from federal or state agencies, or other local municipalities and agencies. Patient and insurance receivables consist of amounts billed for services provided by the Community Mental Health Center. Such receivables are recorded net of contractual adjustments made upon payment. Additionally, patient and insurance receivables are shown net of an allowance for doubtful accounts, estimated based on historical collection trends, a patient's credit history and current economic conditions.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Taxes Receivable

Taxes receivable are all considered collectible by management. Based on prior experience with receipt of taxes, no allowance for doubtful accounts has been provided related to taxes receivable. Tax amounts not received within 60 days after year-end are recorded as deferred inflows of resources on the balance sheet of the governmental fund financial statements.

Capital Assets and Depreciation

Capital assets are those assets which have been acquired for general government purposes. Capital assets are recorded at historical cost or estimated replacement cost if actual historical cost is not known. Contributed assets, including those from the federal government, are recorded at estimated fair value on the date received. The County's capitalization threshold for equipment, buildings, and infrastructure is \$5,000. Infrastructure assets include roads, bridges, and culverts. Depreciation is calculated using the straight-line method with a mid-month convention.

The estimated useful lives for capital assets are as follows:

	<u>Years</u>
Land improvements	20 - 50
Buildings	25 - 50
Machinery and equipment	5 - 20
Vehicles	8
Infrastructure	20 - 50

The County determined historical infrastructure costs by reference to historical records or by appraisal. Current cost is adjusted for the price change from the date of construction or acquisition to the current date.

Deferred Inflows of Resources / Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two types of items, unavailable revenue and deferred amounts on refunding, which qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Deferred amounts on refunding, which is reported only in the government-wide statement of net position, results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

It is the County's policy to permit employees to earn annual vacation and sick leave at various rates during their period of employment. In the event of termination, an employee is reimbursed for accumulated vacation time up to a maximum carryover of 240 hours. Employees do not receive payment of unused sick leave upon termination of employment except for retirement, death, or if the employee has 15 years of service and has in excess of 1,000 hours of extended sick leave.

Net Position

In the government-wide financial statement, net position represents the difference between total assets and total liabilities.

Net investment in capital assets - Consists of capital assets net of accumulated depreciation and net of outstanding balances of any debt used to finance those assets, such as capital leases and bonds.

Restricted net position - Consists of net position with constraints placed on their use by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - Consists of amounts that do not meet the definition of either net investment in capital assets or restricted net position.

Fund Balance

As prescribed by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance classifications are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances are classified as follows:

Nonspendable fund balance - Assets legally or contractually required to be maintained or are not in spendable form, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).

Restricted fund balance - Amount that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action of the Board of Commissioners (the County's highest level of decision-making authority).

Assigned fund balance - Amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by (1) The County Board of Commissioners or (2) a body or official to whom that has been given the authority to assign fund balance. The Board has delegated authority to the Lancaster County Budget and Fiscal officer to assign amounts to be used for specific purpose as prescribed by the County's Fund Balance Policy.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unassigned fund balance - The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. The County considers restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Property Taxes

Based on the valuation as of January 1, property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Real estate and personal property taxes are due December 31 of the year in which the property is appraised. One-half of the taxes become delinquent April 1 and August 1 of the following year.

Counties are permitted by the State Constitution to levy a tax up to \$.50 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. They may levy taxes in addition to the \$.50 limitation upon a vote of the people. The tax levy remained below the \$.50 limitation for 2015.

Also, \$.05 of the \$.50 limit may only be levied to provide services offered jointly with another government under an inter-local agreement. The County may share \$.15 of its levy authority with rural fire districts and other political subdivisions no longer having any levy authority.

Additionally, the legislature, as part of a property tax relief package, prohibited counties from adopting a budget containing "restricted funds" which are greater than 2.5% of the prior year budgeted restricted funds, plus the percentage change in valuation increase attributable to new construction and additions to buildings in excess of 2.5%. Restricted funds include property taxes, payments in-lieu-of taxes, and state aid less amounts budgeted for capital improvements and bonded indebtedness.

Budgets and Budgetary Accounting

The County follows the procedures described below in establishing the budgetary data reflected in the County's financial statements in accordance with the statutory requirements of the Nebraska Budget Act.

On or before August 1, the County Board of Commissioners prepares and transmits a budget for the County showing the projected requirements, outstanding warrants, operating reserve, cash on hand at the close of the preceding fiscal year, projected revenue collected from sources other than property tax and amount to be raised by property taxation.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The budget is prepared on the modified cash basis of accounting, which includes cash receipts and disbursements, modified for encumbrances. Encumbrances, as described below, are also reflected as expenditures for budgetary purposes. At least one public hearing must be held by the County Board of Commissioners.

On or before September 20 each year, the County Board of Commissioners, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

Encumbrances, which are purchase orders, contracts, and other commitments for the expenditures of funds, are recorded for budgetary purposes as expenditures in order to reserve that portion of the applicable appropriation. At the end of each budget period, unencumbered, unexpended appropriations lapse. Appropriations in the governmental fund types are charges for encumbrances when commitments are made.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates employed.

2. CASH AND INVESTMENTS

Pooled Cash and Investments

The County has pooled cash resources of the various funds for investment purposes. Each fund's portion of total cash and investments is summarized by fund type on the combining balance sheets. Interest earned on pooled funds, except for interest earned on the pension trust, is credited to the County General Fund in accordance with Nebraska State Statute Section 77-2315, R.R.S. 1943.

Custodial credit risk, deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy requires compliance with the provisions of state law. The Public Funds Deposit Security Act, State Statute Sections 77-2386 to 77-23,106, requires banks either to give bonds or to pledge government securities (types of which are specifically identified in the statutes) to the County Treasurer in the amount of the County's deposits. The statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

At June 30, 2015, the bank balance of the County's pooled cash deposits, including certificates of deposit, amounted to \$26,314,201. All deposit balances were covered by FDIC insurance, or pledged collateral held by the County's agent in the County's name.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Custodial credit risk, investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

At June 30, 2015, the County held the following investments:

Investment Type	Maturities	Fair Value
Insured Sweep Accounts	N/A	\$ 41,892,182
Money markets	N/A	13,234,183
Total investments		<u>\$ 55,126,365</u>

Interest rate risk. This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with State law and its investment policy, the County manages its exposure to declines in fair values by changes in interest rates by limiting all investments to maturities of two years or less.

Credit risk. This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law and internal policies limit the types of investments the County may make, as described previously.

Concentration of credit risk. This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy places no limits on the amount the County may invest in any one issuer.

Pooled deposits and investments at June 30, 2015 appear in the financial statements as summarized below:

Carrying amount of deposits	\$ 27,972,365
Carrying amount of investments	55,126,365
Total	<u>\$ 83,098,730</u>
Cash, including investments - governmental funds balance sheet	\$ 41,792,038
Cash, including investments - internal service funds, statement of net position	<u>6,241,784</u>
Cash, including investments - governmental activities, statement of net position	48,033,822
Cash, including investments - agency funds	<u>35,064,908</u>
Total	<u>\$ 83,098,730</u>

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Pension Trust Fund Investments

The pension program operates in compliance with all state and federal statutes, particularly Nebraska State Statute 30-3209. County pension funds are invested according to a plan developed and reviewed annually by the County. The plan defines the purposes of the assets, identifies the parties responsible for managing the investment process, establishes both broad and specific written guidelines for the investment of the fund's assets, and establishes criteria to monitor and evaluate the performance of the investment managers.

The plan authorizes investments in a variety of funds, which include investments in: stable value funds, domestic and foreign common and preferred stocks, corporate bonds, cash-equivalent securities, certificates of deposits of insured institutions, money market funds, and government bonds. They can be in mutual funds or privately managed accounts. Investments in the employees' retirement system are valued at fair value.

At June 30, 2015, the investments in the employees' retirement system were as follows:

Investment Type	Fair Value	Concentration
Stable value fund (fixed income)	\$ 39,485,442	31.62%
Fixed income	9,284,579	7.43%
Mutual funds - domestic equities	50,255,943	40.23%
Mutual funds - international equities	19,878,869	15.91%
Mutual funds - balanced funds	3,240,554	2.59%
Variable annuity	2,778,105	2.22%
Total	<u>\$ 124,923,492</u>	<u>100.00%</u>

Concentration of credit risk. There are fixed income securities guidelines: Maximum of 2% of any single corporate issuer and 5% for other issuers; no limit on fixed income treasury or agency issues of the U.S. government.

Credit risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligations. While the plan does not have a policy specific to credit risk of fixed income funds, the investment policy requires that all funds be benchmarked against a relevant index, with performance of the fund measured at least annually in the context of rolling three-year periods for the trailing five-year period. As of June 30, 2015, the fixed income funds of the plan held investments with credit ratings ranging from AAA to B, with approximately 52% and 87% in AAA securities.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. While the plan does not have a policy specific to interest rate risk for fixed income funds, investment performance is measured at least annually, as described above. As of June 30, 2015, the fixed income funds of the plan had effective durations of 6.0 years and 5.33 years.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Other Postemployment Benefit Trust Fund Investments

The other postemployment benefit (OPEB) trust operates in compliance with all state and federal statutes, particularly Nebraska State Statute 23-1118. County funds are invested according to a plan developed and reviewed annually by the County.

As of June 30, 2015, 91% of the trust's investments were in a balanced mutual fund, which in turn invests in a combination of stocks, bonds, and money markets, generally reflecting a moderate to conservative orientation. The overall credit quality of fixed income securities in the fund ranged from AAA to B, with approximately 55% in AAA securities, and 17% in AA or A securities.

3. CAPITAL ASSETS

The changes in capital assets designated for the operation of the County for the year ended June 30, 2015 are as follows:

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Non-depreciable assets:				
Land	\$ 10,745,601	\$ 101,045	\$ --	\$ 10,846,646
Construction in progress	1,780,016	2,474,677	1,737,060	2,517,633
	<u>12,525,617</u>	<u>2,575,722</u>	<u>1,737,060</u>	<u>13,364,279</u>
Depreciable capital assets:				
Land improvements	2,447,899	--	--	2,447,899
Buildings	130,078,655	1,487,619	--	131,566,274
Machinery and Equipment	15,963,234	796,616	48,826	16,711,024
Vehicles	9,491,283	270,735	657,755	9,104,263
Infrastructure	106,450,212	4,336,633	4,429,692	106,357,153
	<u>264,431,283</u>	<u>6,891,603</u>	<u>5,136,273</u>	<u>266,186,613</u>
Accumulated depreciation:				
Land improvements	1,605,583	110,693	--	1,716,276
Buildings	25,353,734	2,621,061	--	27,974,795
Machinery and Equipment	7,293,493	1,254,184	42,159	8,505,518
Vehicles	6,547,869	572,549	602,616	6,517,802
Infrastructure	50,877,950	2,925,145	3,031,866	50,771,229
	<u>91,678,629</u>	<u>7,483,632</u>	<u>3,676,641</u>	<u>95,485,620</u>
Depreciable capital assets, net	<u>172,752,654</u>	<u>(592,029)</u>	<u>1,459,632</u>	<u>170,700,993</u>
Total capital assets	<u>\$ 185,278,271</u>	<u>\$ 1,983,693</u>	<u>\$ 3,196,692</u>	<u>\$ 184,065,272</u>

Depreciation expense was charged to functions of the governmental activities as follows:

Governmental Activities:

General Government	\$ 216,988
Public Safety	1,591,460
Public Works	3,686,237
Public Health and Human Services	118,471
Joint Public Agency Services	1,870,476
Total Depreciation Expense	<u>\$ 7,483,632</u>

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

4. LONG-TERM LIABILITIES

Changes in long-term obligations for the year ended June 30, 2015 were as follows:

	Balance June 30, 2014	Prior period adjustment	Additions	Deletions	Balance June 30, 2015	Due within one year
Bonds payable – County	\$ 370,000	\$ --	\$ --	\$ (370,000)	\$ --	\$ --
Discounts	(303)	--	--	303	--	--
Bonds payable – JPA	52,050,000	--	--	(2,645,000)	49,405,000	2,725,000
Premiums	807,588	--	--	(56,344)	751,244	--
	<u>53,227,285</u>	<u>--</u>	<u>--</u>	<u>(3,071,041)</u>	<u>50,156,244</u>	<u>2,725,000</u>
Capital leases payable:						
Public Building Commission	16,940,000	(1,058,500)	8,250,000	(11,869,000)	12,262,500	1,625,000
City of Lincoln VOIP	445,000	--	--	(350,000)	95,000	95,000
	<u>17,385,000</u>	<u>(1,058,500)</u>	<u>8,250,000</u>	<u>(12,219,000)</u>	<u>12,357,500</u>	<u>1,720,000</u>
Compensated absences	6,974,000	--	4,908,967	(4,760,967)	7,122,000	4,859,000
Total long-term liabilities	<u>\$ 77,586,285</u>	<u>\$ (1,058,500)</u>	<u>\$ 13,158,967</u>	<u>\$ (20,051,008)</u>	<u>\$ 69,635,744</u>	<u>\$ 9,304,000</u>

Prior Period Adjustment. During 2015, the County determined their proportionate share on certain Public Building Commission capital leases was not allocated correctly. This correction resulted in a net increase to net position of \$1,058,500.

Generally, compensated absences are liquidated by the fund where each employee’s regular salary is charged (primarily the General Fund and various special revenue funds).

Bonds Payable

County. \$4,640,000 Limited Tax Building Bonds, Series 2004, were issued on June 30, 2004, payable in scheduled semiannual installments including principal amounts ranging from \$320,000 to \$610,000 plus interest, due on May 1 and November 1, commencing November 1, 2005, with interest ranging from 3.20% to 4.00%, final payment was made on November 1, 2014.

JPA. \$64,390,000 Limited Tax General Obligation Bonds, Series 2009, were issued on February 12, 2009, with interest payable in scheduled semiannual installments due annually on June 1 and December 1, and with principal amounts payable annually on December 1, ranging from \$2,390,000 to \$4,670,000, commencing June 1, 2009, with interest rates ranging from 1.00% to 5.00%, final payment due December 1, 2028.

Capital Leases Payable

Public Building Commission. The Public Building Commission (PBC) has assisted in the financing of buildings and facilities for Lancaster County and the City of Lincoln through the issuance of revenue bonds and by entering into lease agreements with the Board of County Commissioners and the City Council. This includes leases for the City / County Building, the 233 Building, the K Street Power Plant, the Justice and Law Enforcement Building, the 9th and J Building, Downtown Senior Center, Health Department Building, Courthouse Plaza, Northeast Senior Center, Benesch Building, and the 27th Street Police Building.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

4. LONG-TERM LIABILITIES (CONTINUED)

The PBC uses the premises for the purpose of providing space to the County and City departments, agencies and functions. The PBC is responsible for furnishing services, including heat, water, electricity, air conditioning, elevator service, cleaning services and maintenance and repair to the City and County departments inhabiting the space. The costs to the PBC are funded through charges to the inhabitants based upon the number of square feet of space allocated annually, as outlined in the respective lease agreements with the City and County. The amount charged to the inhabitants is based on total expenditures incurred in the previous year. These charges are then allocated based on square footage held by the inhabitant. This is done each year.

In January 2015, the PBC issued Series 2015 refunding bonds to currently refund certain maturities of its Series 2004 and Series 2005 bonds. As a result, the County recognized a refunding of a portion of its capital lease payable to the PBC. The County's proportionate share of the refunding resulted in a new capital lease of \$8,250,000. Additionally, the Series 2015 bond proceeds were used to refund \$10,345,000 of capital leases, resulting in a refunding gain to the County of \$2,095,000.

As of June 30, 2015, the PBC has bonds outstanding of \$26,635,000 attributable to several revenue bond issues, proceeds of which were used to acquire, construct and/or renovate certain buildings occupied by the City and County. The County's proportionate share of such buildings is recorded as capital assets, and the corresponding debt is recorded as a capital lease in the County's financial statements. The leases for the buildings continue until the related bonds have been fully paid and are no longer outstanding. The bonds have final maturity dates ranging from fiscal 2025 to 2030.

City of Lincoln VOIP. The County entered into a sublease agreement with the City of Lincoln for the acquisition, installation and implementation of certain voice over internet protocol (VOIP) communication equipment. Such lease qualifies as a capital lease, and includes a final maturity of May 1, 2016.

Principal and interest requirements to maturity on capital lease obligations and bonds outstanding at June 30, 2015 are as follows:

Year Ending June 30	Bonds payable		Capital leases	
	Principal	Interest	Principal	Interest
2016	\$ 2,725,000	\$ 2,139,880	\$ 1,720,000	\$ 372,532
2017	2,805,000	2,056,930	1,597,500	347,826
2018	2,890,000	1,971,505	1,032,500	320,307
2019	2,980,000	1,868,555	1,140,000	292,529
2020	3,095,000	1,754,793	962,500	261,809
2021 – 2025	17,515,000	6,596,690	4,740,000	754,749
2026 – 2030	17,395,000	1,792,375	1,012,500	78,055
2031 – 2034	--	--	152,500	3,050
Total	<u>\$ 49,405,000</u>	<u>\$ 18,180,728</u>	<u>\$ 12,357,500</u>	<u>\$ 2,430,857</u>

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

5. INTERFUND TRANSFERS

A summary of interfund transfers is as follows:

	Transfers in				Total
	General fund	Capital Project Highway fund	Other governmental funds	Internal service funds	
<u>Transfers out</u>					
General fund	\$ --	\$ 279,117	\$ 7,141,408	\$ 100,000	\$ 7,520,525
Other governmental funds	1,432,671	--	--	778,709	2,211,380
	<u>\$ 1,432,671</u>	<u>\$ 279,117</u>	<u>\$ 7,141,408</u>	<u>\$ 878,709</u>	<u>\$ 9,731,905</u>

Interfund transfers reflect the flow of resources from one fund to another fund, generally from the fund in which the resources are received or reside, to the fund in which the resources will be expended. During the year ended June 30, 2015, the most significant transfer was \$6,246,436 from the General Fund to the Bridge and Special Road Fund for budgeted capital projects.

6. DEFICIT FUND EQUITY

At June 30, 2015, the Workers' Compensation fund had a deficit of \$1,043,427, which will be recovered from future internal charges to the County's other funds.

7. POST-EMPLOYMENT BENEFITS

Post-Employment Health Plans

Plan Description. The Board of Commissioners has adopted the provisions of Section 23-1118, R.R.S. 1943, a Nebraska State Statute, which provides any county having a population of more than 100,000 inhabitants the authority to provide retirement benefits to its employees and establish a defined contribution retirement plan. All eligible employees of Lancaster County have historically been covered under the County's retirement plans: Lancaster County Nebraska CB PEHP and Lancaster County Nebraska Non-CB PEHP, as administered by Nationwide Retirement Solutions. Separate actuarial valuations of the plans' assets are not performed for the individual participating entities.

During fiscal 2013, the County adopted a resolution to transition from Nationwide Retirement Solutions to another provider, International City Management Association Retirement Corporation (ICMA-RC) for certain eligible employees as described below. In connection therewith, a new trust was created for the Lancaster County Post-Employment Health Plan, which provides for the County to act as trustee and administrator for the plan, resulting in the County having ongoing managerial responsibility for the plan. This new trust covers benefits for eligible employees not within a bargaining unit, and eligible employees within certain bargaining units that elected to join the new plan. Eligible employees under certain other bargaining units are still covered by the plans administered by Nationwide Retirement Solutions discussed in the first paragraph above.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

7. POST-EMPLOYMENT BENEFITS (CONTINUED)

Due to the structure of the new ICMA-RC trust, the trust qualifies as an employee benefit trust fund, and is reported as a fiduciary fund of the County. The plan and trust administered by Nationwide Retirement Solutions does not qualify as an employee benefit trust fund, and therefore is not reported within the County's financial statements.

At June 30, 2015, membership in the plans totaled 1,849 (includes active members, plus retirees receiving benefits).

Funding Policy. The County sets aside \$25 per pay period for each eligible employee. Employees are not required to contribute to the plans. Contributions to these retirement plans by the County on behalf of the participating employees amounted to \$756,330 for the year ended June 30, 2015.

Defined Contribution Retirement Pension Plan

The Lancaster County, Nebraska Employees Retirement Plan is a single-employer defined contribution plan administered by the County. The Plan does not issue a stand-alone audited financial report.

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting. The Plan's financial statements (as reported in the Pension Trust Fund) are prepared using the accrual basis of accounting. Employer contributions are recognized in the period in which the contributions are due and payable in accordance with the terms of the Plan. Benefits are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments. Investments are reported at fair value based on quoted market prices. Investments that do not have an established market are reported at their estimated fair value.

Plan Description and Contribution Information

Plan Description. The Plan is intended to qualify as a money purchase pension plan under Code Section 401(a). The pension program operates in compliance with all state and federal statutes, particularly Nebraska State Statute 30-3209. The County's pension funds are invested according to a plan developed and reviewed annually by the County. The plan defines the purposes of the assets, identifies the parties responsible for managing the investment process, establishes both broad and specific written guidelines for the investment of fund's assets, and establishes criteria to monitor and evaluate the performance of the investment managers. For additional information on the plan's investments, see Note 2.

The plan automatically covers substantially all permanent employees who have attained age 25 and completed one year of continuous service. Upon attaining age 21 and after completing six months of continuous service, employees may voluntarily enter the plan. The employee has the choice of whether or not to participate in the plan if the employee has attained age 55 prior to the date of employment. As of June 30, 2015, membership totaled 1,153.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

7. POST-EMPLOYMENT BENEFITS (CONTINUED)

Funding Policy. For all participants employed by the County prior to July 1, 2012, the County is required to contribute 150% of each participant's mandatory contribution. The participant's mandatory contribution is 5.2% of the participant's salary. Effective July 1, 2012, the County's required contribution for participants covered by a collective bargaining agreement and who were hired on or after July 1, 2012 shall be determined in accordance with the applicable collective bargaining agreement. The County's required contribution for participants who are not covered by a collective bargaining agreement and who were hired on or after December 25, 2014 is 100% of each participant's mandatory contribution. The combined contributions cannot exceed 13% of earned income.

The employees' and employer's contributions are maintained in separate accounts. The employee account is always fully vested. The employer account vests at 20% per year for year three through seven in the plans. Several different payment options, based upon the full accumulated value of participant contributions and the vested portion of employer contributions, are available to the participant upon death, disability, early retirement at age 50, or normal retirement at age 55, with ten consecutive years of participation in the plans.

Employer and plan member contributions are recognized in the period that the contributions are due. Total employer contributions were \$3,406,251 and total employee contributions were \$2,329,823 for the year ended June 30, 2015.

Listed below are condensed financial statements for both the postemployment health and pension trusts:

	<u>Pension Trust</u>	<u>Postemployment Health Trust</u>	<u>Total</u>
Total assets	\$ 125,145,979	\$ 6,356,469	\$ 131,502,448
Total liabilities	--	--	--
Net position	<u>\$ 125,145,979</u>	<u>\$ 6,356,469</u>	<u>\$ 131,502,448</u>
Additions	\$ 9,590,644	\$ 681,218	\$ 10,271,862
Deductions	8,184,217	364,745	8,548,962
Change in net position	1,406,427	316,473	1,722,900
Beginning net position	123,739,552	6,039,996	129,779,548
Ending net position	<u>\$ 125,145,979</u>	<u>\$ 6,356,469</u>	<u>\$ 131,502,448</u>

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts: theft of, damage to, or destruction of assets; errors or omissions; injuries to employees, and natural disasters. These risks of loss are covered by various commercial insurance policies (with various deductibles) with the exception of workers' compensation, general liability, and group health insurance.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

8. RISK MANAGEMENT (CONTINUED)

Workers' Compensation and General Liability. The County has established the Workers' Compensation Loss Fund and Other Self-Insurance Loss Fund (internal service funds) to account for and finance a portion of its uninsured risks of loss. The County is self-insured up to \$900,000 per occurrence for workers' compensation risks and up to \$250,000 per occurrence for general liability risks. The self-insurance programs are administered by the Workers' Compensation and Risk Management Manager. Settled claims have not exceeded commercial coverage in any of the last three years. Commercial insurance covers the excess of the self-insured amount to a maximum of \$2,000,000 for employers' liability and \$4,750,000 for general liability.

The County utilizes the services of an actuary to prepare an analysis of the self-insured workers' compensation and general liability risks. The analysis is used to assist the County with its financial planning, budgeting, and management of the self-insurance programs.

The programs are funded on a cash basis with annual premiums charged to all governmental fund types, except Lancaster Manor Fund, based on past experience of incurred losses and remitted to the Workers' Compensation Loss and Self-Insurance Funds. Settled claims have not exceeded commercial coverage for the last three years.

Health. The County has established the Group Insurance Fund (internal service fund) to account for and finance a portion of its uninsured risk of loss. Health, prescription and dental benefits are provided through a self-funded program to County employees and all eligible dependents. The County is self-insured up to \$200,000 per individual claim.

Changes in the claims liabilities during the past two years are as follows:

	<u>Workers' Compensation</u>	<u>Other Self Insurance Loss</u>	<u>Group Insurance</u>
Liability - June 30, 2013	\$ 806,606	\$ 790,106	\$ 550,000
Claims incurred	415,533	1,034,519	10,841,879
Claims payments & adjustments	<u>312,634</u>	<u>384,893</u>	<u>10,563,879</u>
Liability - June 30, 2014	909,505	1,439,732	828,000
Claims incurred	804,593	441,737	10,966,247
Claims payments & adjustments	691,565	952,382	11,037,247
Liability - June 30, 2015	<u>\$ 1,022,533</u>	<u>\$ 929,087</u>	<u>\$ 757,000</u>

9. COMMITMENTS AND CONTINGENT LIABILITIES

Litigation. Several claims were filed against the County relating to several wrongful death lawsuits, injuries, and medical expenses. In management's opinion, it is premature at this time to determine the likelihood of an unfavorable outcome or the range of potential loss on these claims.

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

9. COMMITMENTS AND CONTINGENT LIABILITIES (CONTINUED)

Lancaster Manor. The Lancaster Manor (a special revenue fund of the County) is not part of the Workers' Compensation Loss Fund and pays its claims on a cash basis. The County was liable for all claims incurred through December 31, 2009. When Lancaster Manor Rehabilitation Center, LLC assumed operation of the Lancaster Manor on January 1, 2010, they became responsible for any claims filed from that date forward. As of December 31, 2009, the Lancaster Manor had no liability related to contingent liabilities. The County has not set aside funds to cover this estimated liability and will pay any claims as they come due. For claims deemed probable or certain, no liability could be estimated.

West Haymarket Joint Public Agency. During fiscal 2012, the County Board approved a grant contract with the West Haymarket Joint Public Agency to provide funding for various projects in the West Haymarket area. The terms of grant contract provided for an initial \$1,000,000 to be paid upon the execution of a contract with an arena manager and up to \$500,000 annually for a period of five years thereafter. The County Board will evaluate and determine the amount of future payments, up to \$500,000 annually, to the West Haymarket Joint Public Agency on an annual basis. In 2015, the County Board approved payments of \$500,000 to the West Haymarket Joint Public Agency. As of June 30, 2015, \$125,000 was recorded with accounts payable for amounts owed as of that date.

Construction Commitments and Encumbrances. As of June 30, 2015, the County has outstanding encumbrances as follows:

General Fund	\$ 282,803
Highway Fund	3,106,487
Nonmajor Governmental Funds	<u>1,863,965</u>
Total	<u>\$ 5,253,255</u>

10. CONDUIT DEBT

From time to time, the County has issued industrial development revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At June 30, 2015, 18 series of bonds were outstanding, with an aggregate principal amount payable in the amount of \$198,445,915.

11. PENDING GOVERNMENTAL ACCOUNTING STANDARDS

GASB Statement No. 72, *Fair Value Measurement and Application*, addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The provisions of this

LANCASTER COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

11. PENDING GOVERNMENTAL ACCOUNTING STANDARDS (CONTINUED)

statement are effective for financial statements for the County's fiscal year ending June 30, 2016.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes financial reporting standards for state and local governmental OPEB plans that are administered through trusts or equivalent arrangements and for governments that hold assets accumulated for purposes of providing OPEB through defined benefit OPEB plans that are not administered through a trust or equivalent arrangement. The provisions of this statement are effective for financial statements for the County's fiscal year ending June 30, 2017.

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions* and requires governments to report a liability on the face of the financial statements for the OPEB that they provide. Statement No. 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements. The provisions of this statement are effective for financial statements for the County's fiscal year ending June 30, 2018.

GASB Statement No. 77, *Tax Abatement Disclosures*, increases the disclosure requirements for tax abatements affecting the government entity and its ability to raise resources in the future. This standard applies to a reporting government's own tax abatement agreements or agreements entered into by other governments and that reduce the reporting government's tax revenues. The government that enters into the agreement must begin disclosing (1) brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provision for recapturing abated taxes, and the types of commitments made by tax abatement recipients, (2) the gross dollar amount of taxes abated during the period and (3) commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. For governments impacted by other governments' tax abatements, the following must be disclosed: (1) the names of the governments that entered into the agreements, (2) the specific taxes being abated, and (3) the gross dollar amount of taxes abated during the period. The provisions of this statement are effective for financial statements for the County's fiscal year ending June 30, 2017.

12. SUBSEQUENT EVENTS

The JPA issued a payment to the Lincoln / Lancaster County Public Building Commission (PBC) on September 10, 2015, in the amount of \$1,139,424 to reimburse for construction costs of a sally port in the 605 Building owned by the County. The JPA Board made the decision to use remaining bond proceeds from the Series 2009 bonds on the sally port after consulting with Bond Counsel. It was determined that the sally port was an integral part of the overall project.

REQUIRED SUPPLEMENTARY INFORMATION

Lancaster County, Nebraska
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual - Budget Basis
 General Fund
 Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts Budgetary Basis	Final Budget Positive/ (Negative)
Revenues:				
Taxes	\$ 73,000,185	\$ 73,000,185	\$ 70,746,219	\$ (2,253,966)
Charges for services	13,808,102	13,808,102	13,547,225	(260,877)
Federal receipts	2,106,627	2,106,627	1,963,766	(142,861)
State revenues	3,119,551	3,119,551	8,238,201	5,118,650
License, fees and rental income	41,500	41,500	38,745	(2,755)
Interest on investments	100,050	100,050	146,160	46,110
Intergovernmental	744,966	744,966	744,966	-
Other receipts	85,650	85,650	148,550	62,900
Total revenues	93,006,631	93,006,631	95,573,832	2,567,201
Expenditures:				
General Government:				
Board of Commissioners	277,222	277,222	272,134	(5,088)
County Clerk	1,001,018	1,001,018	983,900	(17,118)
County Treasurer	3,412,291	3,412,291	3,236,880	(175,411)
Assessor / Register of Deeds	3,894,466	3,949,466	3,926,312	(23,154)
ROD Technology	370,206	370,206	266,666	(103,540)
Election Commissioner	1,357,877	1,373,877	1,343,736	(30,141)
Information Services	931,566	931,566	877,804	(53,762)
Budget & Fiscal	320,458	331,158	329,912	(1,246)
General Government Miscellaneous	3,704,825	3,126,974	1,496,058	(1,630,916)
Administrative Services	391,497	394,997	394,588	(409)
Board of Equalization	356,250	356,250	323,756	(32,494)
Extension Service	1,067,730	1,067,730	1,062,910	(4,820)
Records & Information Management	597,907	609,907	591,887	(18,020)
Total general government	17,683,313	17,202,662	15,106,543	(2,096,119)
Public Safety:				
Clerk of District Court	1,685,257	1,689,957	1,683,057	(6,900)
County Court	874,367	928,218	908,234	(19,984)
Juvenile Court	1,900,284	1,900,284	1,898,217	(2,067)
District Court	2,690,904	2,858,004	2,730,399	(127,605)
Public Defender	3,822,991	3,852,991	3,852,958	(33)
Jury Commissioner	154,759	154,759	134,179	(20,580)
Justice System Miscellaneous	2,326,985	2,326,985	1,623,677	(703,308)
County Sheriff	10,962,544	10,962,544	10,773,247	(189,297)
County Attorney	6,891,769	6,901,769	6,901,520	(249)
Corrections	20,884,716	20,884,716	20,692,075	(192,641)
Juvenile Probation	291,865	291,865	269,967	(21,898)
Adult Probation	344,868	344,868	343,193	(1,675)
Community Corrections	2,744,582	2,744,582	2,600,158	(144,424)
Youth Services Center	6,019,052	6,019,052	5,860,279	(158,773)
Emergency Management	534,520	534,520	497,218	(37,302)
Mental Health Board	139,728	139,728	102,680	(37,048)
Total public safety	62,269,191	62,534,842	60,871,058	(1,663,784)

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
General Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Public Works:				
County Engineer	3,981,077	3,981,077	3,900,290	(80,787)
Total public works	<u>3,981,077</u>	<u>3,981,077</u>	<u>3,900,290</u>	<u>(80,787)</u>
Public Health and Social Services:				
General Assistance	2,307,315	2,457,315	2,408,226	(49,089)
Veterans & General Assistance Admin	804,323	814,323	801,035	(13,288)
Health & Human Services	4,118,918	4,173,918	4,154,005	(19,913)
Human Services	429,243	429,243	380,281	(48,962)
Total public health and social services	<u>7,659,799</u>	<u>7,874,799</u>	<u>7,743,547</u>	<u>(131,252)</u>
Total expenditures	<u>91,593,380</u>	<u>91,593,380</u>	<u>87,621,438</u>	<u>(3,971,942)</u>
Revenue over expenditures	<u>1,413,251</u>	<u>1,413,251</u>	<u>7,952,394</u>	<u>6,539,143</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	60,012	60,012
Transfer in	1,519,925	1,519,925	1,432,671	(87,254)
Transfer out	<u>(7,566,072)</u>	<u>(7,566,072)</u>	<u>(7,525,525)</u>	<u>(40,547)</u>
Total other financing sources (uses)	<u>(6,046,147)</u>	<u>(6,046,147)</u>	<u>(6,032,842)</u>	<u>13,305</u>
Net change in fund balance	<u>\$ (4,632,896)</u>	<u>\$ (4,632,896)</u>	1,919,552	<u>\$ 6,552,448</u>
Fund balance at beginning of year			10,822,895	
Encumbrance credit			11,887	
Fund balance at end of year			<u>\$ 12,754,334</u>	
Explanation of difference between budgetary and GAAP:				
Net change in fund balance, budgetary basis			\$ 1,919,552	
Separately budgeted general fund subfunds:				
Veterans Aid fund			1,216	
Revenue accruals			10,579,302	
Expenditure accruals			(10,158,511)	
Current year encumbrances			<u>282,803</u>	
Net change in fund balance, GAAP basis			2,624,362	
Fund balance, beginning of year, GAAP basis			<u>33,196,334</u>	
Fund balance, end of year, GAAP basis			<u>\$ 35,820,696</u>	

LANCASTER COUNTY, NEBRASKA

NOTES TO BUDGETARY COMPARISON SCHEDULES

Year Ended June 30, 2015

NOTE A - BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing budgetary data reflected in the required supplemental information in accordance with the statutory requirements of the Nebraska Budget Act:

On or before August 1, the County Board of Commissioners prepares and transmits a budget for each County fund showing the projected requirements, outstanding warrants, operating reserve, cash on hand at the close of the preceding fiscal year, projected revenue collected from sources other than property tax and account to be raised by property taxation. The budget is prepared on a modified cash basis of accounting, which includes cash receipts and disbursements, modified for encumbrances. Encumbrances are also reflected as expenditures for budgetary purposes. At least one public hearing must be held by the County Board.

On or before September 20, the County Board of Commissioners, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held.

NOTE B - BASIS OF ACCOUNTING

Revenues and expenditures are not presented on a basis consistent with generally accepted accounting principles (GAAP) and are instead presented on a budget basis of accounting. The revenues and expenditures differ from revenues and expenditures presented in accordance with GAAP because of the different treatment of encumbrances and accruals (revenue recognition). All unexpended appropriations will lapse at the end of the budget year. However, some appropriations may be encumbered at year end and disbursed in the following year due to the nature of the project.

NOTE C - BUDGET LAW

The County is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

SUPPLEMENTARY INFORMATION

Lancaster County, Nebraska

Combining Balance Sheet

General Fund

June 30, 2015

	<u>General Fund</u>	<u>Veterans Aid Fund</u>	<u>Total General</u>
Assets:			
Cash, including investments	\$ 15,419,517	\$ 12,356	\$ 15,431,873
Taxes receivable	23,646,162	-	23,646,162
Due from other government agencies	1,426,755	-	1,426,755
Accounts receivable	288,909	-	288,909
Interest receivable	1,942	-	1,942
Total assets	<u>\$ 40,783,285</u>	<u>\$ 12,356</u>	<u>\$ 40,795,641</u>
Liabilities:			
Accounts payable	\$ 1,681,792	\$ -	\$ 1,681,792
Accrued salaries	1,817,325	-	1,817,325
Total liabilities	<u>3,499,117</u>	<u>-</u>	<u>3,499,117</u>
Deferred inflows of resources:			
Unavailable revenue - property tax receivable	1,475,828	-	1,475,828
Total deferred inflows of resources	<u>1,475,828</u>	<u>-</u>	<u>1,475,828</u>
Fund balances:			
Committed for:			
Public safety	56,071	-	56,071
Public works	144,534	-	144,534
General government	82,198	-	82,198
Assigned for:			
Veterans aid	-	12,356	12,356
Unassigned	35,525,537	-	35,525,537
Total fund balances	<u>35,808,340</u>	<u>12,356</u>	<u>35,820,696</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 40,783,285</u>	<u>\$ 12,356</u>	<u>\$ 40,795,641</u>

Lancaster County, Nebraska
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
Year Ended June 30, 2015

	General Fund	Veterans Aid Fund	Eliminations	Total General
Revenues:				
Taxes	\$ 70,869,038	\$ -	\$ -	\$ 70,869,038
Charges for services	13,474,494	-	-	13,474,494
Intergovernmental	13,584,555	-	-	13,584,555
License, fees and rental income	38,745	-	-	38,745
Interest income	145,683	-	-	145,683
Other	176,018	-	-	176,018
Total revenues	98,288,533	-	-	98,288,533
Expenditures:				
Current:				
General government	14,447,366	-	-	14,447,366
Public safety	59,049,735	-	-	59,049,735
Public works	3,719,491	-	-	3,719,491
Public health and human services	7,977,983	3,784	-	7,981,767
Capital outlay	587,129	-	-	587,129
Debt service:				
Principal	11,419,000	-	-	11,419,000
Interest	661,102	-	-	661,102
Total expenditures	97,861,806	3,784	-	97,865,590
Excess (deficiency) of revenues over (under) expenditures	426,727	(3,784)	-	422,943
Other financing sources (uses):				
Issuance of capital lease	8,250,000	-	-	8,250,000
Sale of capital assets	39,274	-	-	39,274
Transfers in	1,432,671	5,000	(5,000)	1,432,671
Transfers out	(7,525,525)	-	5,000	(7,520,525)
Total other financing sources (uses)	2,196,420	5,000	-	2,201,420
Net change in fund balances	2,623,147	1,216	-	2,624,363
Fund balances at beginning of year	33,185,193	11,140	-	33,196,333
Fund balances at end of year	\$ 35,808,340	\$ 12,356	\$ -	\$ 35,820,696

Lancaster County, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

Special Revenue Funds									
	Visitors Improvement	Visitors Promotion	County Rural Library	Federal Grants	Keno	Economic Development	Lancaster Manor	Mental Health	Weed Control
Assets:									
Cash, including investments	\$ 1,807,564	\$ 970,062	\$ 12,712	\$ 2,744,118	\$ 1,579,287	\$ 339,210	\$ -	\$ 391,454	\$ 99,354
Taxes receivable	-	-	289,632	-	-	-	-	-	-
Due from other government agencies	314,253	314,253	2,143	76,822	74,384	-	-	97,451	-
Accounts receivable	-	-	-	3,316	-	-	-	1,006	9,903
Interest receivable	-	-	-	-	-	127	-	-	-
Patient and insurance receivables, net of allowance for doubtful accounts of \$818,986	-	-	-	-	-	-	-	180,012	-
Total assets	\$ 2,121,817	\$ 1,284,315	\$ 304,487	\$ 2,824,256	\$ 1,653,671	\$ 339,337	\$ -	\$ 669,923	\$ 109,257
Liabilities:									
Accounts payable	\$ 149,616	\$ 116,667	\$ -	\$ 307,013	\$ 45,126	\$ -	\$ -	\$ 74,715	\$ 10,571
Accrued salaries	-	-	-	-	-	-	-	83,422	15,612
Advance payable	-	-	-	-	-	-	-	-	-
Total liabilities	149,616	116,667	-	307,013	45,126	-	-	158,137	26,183
Deferred inflows of resources:									
Unavailable revenue - property tax receivable	-	-	23,672	-	-	-	-	-	-
Total deferred inflows of resources	-	-	23,672	-	-	-	-	-	-
Fund balances:									
Restricted for:									
Visitor improvement	1,972,201	1,167,648	-	-	-	-	-	-	-
Rural library services	-	-	280,815	-	-	-	-	-	-
Building, land and road maintenance	-	-	-	-	-	-	-	-	-
Drug education	-	-	-	2,476,273	-	-	-	-	-
Economic development	-	-	-	-	-	339,337	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Minor equipment	-	-	-	-	-	-	-	-	-
Jail construction	-	-	-	-	-	-	-	-	-
Emergency management	-	-	-	40,970	-	-	-	-	-
Committed for:									
Community betterment	-	-	-	-	1,608,545	-	-	-	-
Building maintenance	-	-	-	-	-	-	-	-	-
Building, land and road maintenance	-	-	-	-	-	-	-	-	-
Assigned for:									
Public health and human services	-	-	-	-	-	-	-	511,786	-
Building, land and road maintenance	-	-	-	-	-	-	-	-	83,074
Total fund balances	1,972,201	1,167,648	280,815	2,517,243	1,608,545	339,337	-	511,786	83,074
Total liabilities, deferred outflows of resources and fund balances	\$ 2,121,817	\$ 1,284,315	\$ 304,487	\$ 2,824,256	\$ 1,653,671	\$ 339,337	\$ -	\$ 669,923	\$ 109,257

Lancaster County, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue Funds			Debt Service Fund		Capital Project Funds		Total Nonmajor Governmental Funds
	Building	County Property Management	City Building Maintenance	Debt Service	Correctional Facility Joint Public Agency	Bridge and Special Road	Jail Savings	
Assets:								
Cash, including investments	\$ 700,401	\$ 626,495	\$ 391,938	\$ 1,090,110	\$ 3,888,503	\$ 6,675,093	\$ 855,969	\$ 22,172,270
Taxes receivable	80,748	-	-	208,259	1,983,996	-	-	2,562,635
Due from other government agencies	819	101,753	-	2,102	20,572	-	-	1,004,552
Accounts receivable	-	116,291	-	-	-	34,826	-	165,342
Interest receivable	-	-	-	-	-	1,702	-	1,829
Patient and insurance receivables, net of allowance for doubtful accounts of \$729,970	-	-	-	-	-	-	-	180,012
Total assets	<u>\$ 781,968</u>	<u>\$ 844,539</u>	<u>\$ 391,938</u>	<u>\$ 1,300,471</u>	<u>\$ 5,893,071</u>	<u>\$ 6,711,621</u>	<u>\$ 855,969</u>	<u>\$ 26,086,640</u>
Liabilities:								
Accounts payable	\$ -	\$ 59,797	\$ 1,794	\$ -	\$ 33,900	\$ 81,652	\$ -	\$ 880,851
Accrued salaries	-	120,342	-	-	-	64,117	-	283,493
Advance payable	-	-	36,738	-	-	-	-	36,738
Total liabilities	<u>-</u>	<u>180,139</u>	<u>38,532</u>	<u>-</u>	<u>33,900</u>	<u>145,769</u>	<u>-</u>	<u>1,201,082</u>
Deferred inflows of resources:								
Unavailable revenue - property tax receivable	5,008	-	-	12,964	118,665	-	-	160,309
Total deferred inflows of resources	<u>5,008</u>	<u>-</u>	<u>-</u>	<u>12,964</u>	<u>118,665</u>	<u>-</u>	<u>-</u>	<u>160,309</u>
Fund balances:								
Restricted for:								
Visitor improvement	-	-	-	-	-	-	-	3,139,849
Rural library services	-	-	-	-	-	-	-	280,815
Building, land and road maintenance	776,960	-	-	-	-	652,872	-	1,429,832
Drug education	-	-	-	-	-	-	-	2,476,273
Economic development	-	-	-	-	-	-	-	339,337
Debt service	-	-	-	1,287,507	4,254,082	-	-	5,541,589
Minor equipment	-	-	-	-	-	-	855,969	855,969
Jail construction	-	-	-	-	1,486,424	-	-	1,486,424
Emergency management	-	-	-	-	-	-	-	40,970
Committed for:								
Community betterment	-	-	-	-	-	-	-	1,608,545
Building maintenance	-	664,400	353,406	-	-	-	-	1,017,806
Building, land and road maintenance	-	-	-	-	-	1,781,146	-	1,781,146
Assigned for:								
Public health and human services	-	-	-	-	-	-	-	511,786
Building, land and road maintenance	-	-	-	-	-	4,131,834	-	4,214,908
Total fund balances	<u>776,960</u>	<u>664,400</u>	<u>353,406</u>	<u>1,287,507</u>	<u>5,740,506</u>	<u>6,565,852</u>	<u>855,969</u>	<u>24,725,249</u>
Total liabilities, deferred outflows of resources and fund balances	<u>\$ 781,968</u>	<u>\$ 844,539</u>	<u>\$ 391,938</u>	<u>\$ 1,300,471</u>	<u>\$ 5,893,071</u>	<u>\$ 6,711,621</u>	<u>\$ 855,969</u>	<u>\$ 26,086,640</u>

Lancaster County, Nebraska
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2015

Special Revenue Funds									
	Visitors Improvement	Visitors Promotion	County Rural Library	Federal Grants	Keno	Economic Development	Lancaster Manor	Mental Health	Weed Control
Revenues:									
Taxes	\$ 1,505,649	\$ 1,505,650	\$ 725,002	\$ 19	\$ -	\$ -	\$ -	\$ 9,045	\$ 30,156
Charges for services	-	-	-	5,285	-	-	-	384,868	32,007
Intergovernmental	-	-	44,150	2,719,984	-	-	-	1,566,331	144,971
Medicaid/Medicare/MRO reimbursements	-	-	-	-	-	-	-	891,362	-
License, fees and rental income	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	1,627	547	-	-
Other income	-	-	-	1,819,202	1,032,309	15,587	-	54,566	4,985
Total revenues	<u>1,505,649</u>	<u>1,505,650</u>	<u>769,152</u>	<u>4,544,490</u>	<u>1,032,309</u>	<u>17,214</u>	<u>547</u>	<u>2,906,172</u>	<u>212,119</u>
Expenditures:									
General government	-	-	-	-	55,353	-	-	-	-
Public safety	-	-	-	498,831	-	-	-	-	-
Community development	-	-	-	-	-	2,334	-	-	-
Public works	-	-	-	-	-	-	-	-	366,781
Public health and human services	-	-	-	1,658,700	-	-	-	3,352,923	-
Culture and recreation	1,773,344	1,400,004	761,855	-	-	-	-	-	-
Capital outlays	-	-	-	373,686	22,411	-	-	-	1,902
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,773,344</u>	<u>1,400,004</u>	<u>761,855</u>	<u>2,531,217</u>	<u>77,764</u>	<u>2,334</u>	<u>-</u>	<u>3,352,923</u>	<u>368,683</u>
Excess of revenues over (under) expenditures	(267,695)	105,646	7,297	2,013,273	954,545	14,880	547	(446,751)	(156,564)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	3,806
Transfers in	-	-	-	-	-	-	-	750,000	144,972
Transfers out	-	-	-	(432,671)	(1,000,000)	-	(778,709)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(432,671)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(778,709)</u>	<u>750,000</u>	<u>148,778</u>
Net change in fund balances	(267,695)	105,646	7,297	1,580,602	(45,455)	14,880	(778,162)	303,249	(7,786)
Fund balances at beginning of year	<u>2,239,896</u>	<u>1,062,002</u>	<u>273,518</u>	<u>936,641</u>	<u>1,654,000</u>	<u>324,457</u>	<u>778,162</u>	<u>208,537</u>	<u>90,860</u>
Fund balances at end of year	<u>\$ 1,972,201</u>	<u>\$ 1,167,648</u>	<u>\$ 280,815</u>	<u>\$ 2,517,243</u>	<u>\$ 1,608,545</u>	<u>\$ 339,337</u>	<u>\$ -</u>	<u>\$ 511,786</u>	<u>\$ 83,074</u>

Lancaster County, Nebraska
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2015

	Special Revenue Funds			Debt Service Fund		Capital Project Funds		Total Nonmajor Governmental Funds
	Building	County Property Management	City Building Maintenance	Debt Service	Correctional Facility Joint Public Agency	Bridge and Special Road	Jail Savings	
Revenues:								
Taxes	\$ 198,464	\$ -	\$ -	\$ 513,550	\$ 4,584,913	\$ -	\$ 673	\$ 9,073,121
Charges for services	-	3,566,599	327,592	-	-	470,265	-	4,786,616
Intergovernmental	12,858	-	-	33,016	303,627	329,624	-	5,154,561
Medicaid/Medicare/MRO reimbursements	-	-	-	-	-	-	-	891,362
License, fees and rental income	67,102	1,356,665	-	50,401	-	-	-	1,474,168
Interest income	-	-	-	-	10,284	25,118	-	37,576
Other income	-	-	-	-	-	-	-	2,926,649
Total revenues	278,424	4,923,264	327,592	596,967	4,898,824	825,007	673	24,344,053
Expenditures:								
General government	4,288	4,815,301	296,294	-	-	-	-	5,171,236
Public safety	285	-	-	-	350,516	-	1,140	850,772
Community development	-	-	-	-	-	-	-	2,334
Public works	-	-	-	-	-	3,484,546	-	3,851,327
Public health and human services	-	-	-	-	-	-	-	5,011,623
Culture and recreation	-	-	-	-	-	-	-	3,935,203
Capital outlays	39,984	32,453	32,298	-	179,210	2,666,336	19,263	3,367,543
Debt service:								
Principal	-	-	-	1,170,000	2,645,000	-	-	3,815,000
Interest	-	-	-	66,813	2,220,430	-	-	2,287,243
Total expenditures	44,557	4,847,754	328,592	1,236,813	5,395,156	6,150,882	20,403	28,292,281
Excess of revenues over (under) expenditures	233,867	75,510	(1,000)	(639,846)	(496,332)	(5,325,875)	(19,730)	(3,948,228)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	34,614	-	38,420
Transfers in	-	-	-	-	-	6,246,436	-	7,141,408
Transfers out	-	-	-	-	-	-	-	(2,211,380)
Total other financing sources (uses)	-	-	-	-	-	6,281,050	-	4,968,448
Net change in fund balances	233,867	75,510	(1,000)	(639,846)	(496,332)	955,175	(19,730)	1,020,220
Fund balances at beginning of year	543,093	588,890	354,406	1,927,353	6,236,838	5,610,677	875,699	23,705,029
Fund balances at end of year	\$ 776,960	\$ 664,400	\$ 353,406	\$ 1,287,507	\$ 5,740,506	\$ 6,565,852	\$ 855,969	\$ 24,725,249

Lancaster County, Nebraska
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual - Budget Basis
 Visitor Improvement Fund
 Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,483,224	\$ 83,224
Total revenues	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,483,224</u>	<u>83,224</u>
Expenditures:				
Other contracted services	3,473,067	3,473,067	1,748,727	1,724,340
Total expenditures	<u>3,473,067</u>	<u>3,473,067</u>	<u>1,748,727</u>	<u>1,724,340</u>
Net change in fund balance	<u>\$ (2,073,067)</u>	<u>\$ (2,073,067)</u>	(265,503)	<u>\$ 1,807,564</u>
Fund balance at beginning of year			<u>2,073,068</u>	
Fund balance at end of year			<u>\$ 1,807,565</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Visitor Promotion Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,483,225	\$ 83,225
Total revenues	1,400,000	1,400,000	1,483,225	83,225
Expenditures:				
Other contracted services	1,400,004	1,400,004	1,400,004	-
Miscellaneous fees & services	770,169	770,169	-	770,169
Total expenditures	2,170,173	2,170,173	1,400,004	770,169
Net change in fund balance	\$ (770,173)	\$ (770,173)	83,221	\$ 853,394
Fund balance at beginning of year			770,174	
Fund balance at end of year			\$ 853,395	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
County Rural Library Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 747,662	\$ 747,662	\$ 708,729	\$ (38,933)
State revenues	2,700	2,700	43,810	41,110
Intergovernmental	-	-	37	37
Total revenues	<u>750,362</u>	<u>750,362</u>	<u>752,576</u>	<u>2,214</u>
Expenditures:				
City/County shared	761,853	761,853	761,854	(1)
Miscellaneous fees & services	500	500	-	500
Total expenditures	<u>762,353</u>	<u>762,353</u>	<u>761,854</u>	<u>499</u>
Net change in fund balance	<u>\$ (11,991)</u>	<u>\$ (11,991)</u>	(9,278)	<u>\$ 2,713</u>
Fund balance at beginning of year			<u>21,990</u>	
Fund balance at end of year			<u>\$ 12,712</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Federal Grants Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 19	\$ 19
Charges for services	-	-	5,285	5,285
Federal receipts	2,332,829	2,332,829	1,564,514	(768,315)
State revenues	1,386,354	1,386,354	1,181,514	(204,840)
Intergovernmental	50,000	50,000	24,414	(25,586)
Other receipts	76,900	76,900	1,815,886	1,738,986
Total revenues	3,846,083	3,846,083	4,591,632	745,549
Expenditures:				
Office supplies	8,414	8,414	1,739	6,675
Operating supplies	64,390	64,390	86,320	(21,930)
Energy supplies	-	-	348	(348)
Repair & maintenance supplies	-	-	1,139	(1,139)
Food supplies	300	300	7,975	(7,675)
Other contracted services	2,639,549	2,639,549	688,461	1,951,088
Not-for-profit contracts	1,094,875	1,094,875	1,014,538	80,337
Transportation, travel & subsistence	100,027	100,027	146,681	(46,654)
Communications	1,500	1,500	4,056	(2,556)
Postage, courier & freight	-	-	275	(275)
Printing & advertising	-	-	307	(307)
Miscellaneous fees & services	463,047	463,047	167,238	295,809
Repair & maintenance costs	-	-	7,885	(7,885)
Rentals	720	720	6,102	(5,382)
Equipment	3,574	3,574	481,358	(477,784)
Total expenditures	4,376,396	4,376,396	2,614,422	1,761,974
Revenue over (under) expenditures	(530,313)	(530,313)	1,977,210	2,507,523
Other Financing Sources (Uses):				
Transfers in	-	-	449	449
Transfers out	(269,925)	(269,925)	(433,120)	(163,195)
Total other financing sources (uses)	(269,925)	(269,925)	(432,671)	(162,746)
Net change in fund balance	\$ (800,238)	\$ (800,238)	1,544,539	\$ 2,344,777
Fund balance at beginning of year			800,238	
Encumbrance credit			3,699	
Fund balance at end of year			\$ 2,348,476	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Keno Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Other receipts	\$ 900,000	\$ 900,000	\$ 1,033,067	\$ 133,067
Total revenues	<u>900,000</u>	<u>900,000</u>	<u>1,033,067</u>	<u>133,067</u>
Expenditures:				
Other contracted services	1,500	1,500	3,700	(2,200)
City/County shared	100,000	100,000	-	100,000
Not-for-profit contracts	50,000	50,000	50,030	(30)
Miscellaneous fees & services	942,335	942,335	-	942,335
Equipment	160,424	160,424	4,310	156,114
Total expenditures	<u>1,254,259</u>	<u>1,254,259</u>	<u>58,040</u>	<u>1,196,219</u>
Revenue over (under) expenditures	<u>(354,259)</u>	<u>(354,259)</u>	<u>975,027</u>	<u>1,329,286</u>
Other Financing Sources (Uses):				
Transfers out	(1,250,000)	(1,250,000)	(1,000,000)	250,000
Total other financing sources (uses)	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>(1,000,000)</u>	<u>250,000</u>
Net change in fund balance	<u>\$ (1,604,259)</u>	<u>\$ (1,604,259)</u>	(24,973)	<u>\$ 1,579,286</u>
Fund balance at beginning of year			<u>1,604,260</u>	
Fund balance at end of year			<u>\$ 1,579,287</u>	

Lancaster County, Nebraska
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual - Budget Basis
 Economic Development Fund
 Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Interest on investments	\$ 1,500	\$ 1,500	\$ 1,656	\$ 156
Other receipts	15,500	15,500	15,587	87
Total revenues	17,000	17,000	17,243	243
Expenditures:				
Other contracted services	20,000	20,000	2,335	17,665
Miscellaneous fees & services	321,302	321,302	-	321,302
Total expenditures	341,302	341,302	2,335	338,967
Net change in fund balance	\$ (324,302)	\$ (324,302)	14,908	\$ 339,210
Fund balance at beginning of year			324,301	
Fund balance at end of year			\$ 339,209	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Lancaster Manor Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Interest on investments	\$ 5,000	\$ 5,000	\$ 928	\$ (4,072)
Total revenues	5,000	5,000	928	(4,072)
Expenditures:				
Other contracted services	-	-	-	-
Total expenditures	-	-	-	-
Revenue over (under) expenditures	5,000	5,000	928	(4,072)
Other Financing Sources (Uses):				
Transfers out	(782,781)	(782,781)	(778,709)	4,072
Total other financing sources (uses)	(782,781)	(782,781)	(778,709)	4,072
Net change in fund balance	<u>\$ (777,781)</u>	<u>\$ (777,781)</u>	(777,781)	<u>\$ -</u>
Fund balance at beginning of year			<u>777,781</u>	
Fund balance at end of year			<u>\$ -</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Mental Health Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
State revenues	\$ 1,245,538	\$ 1,245,538	\$ 1,581,824	\$ 336,286
Medicaid/Medicare/MRO reimbursements	608,900	708,900	909,504	200,604
County aid	1,169,664	1,169,664	750,000	(419,664)
Taxes	-	-	9,045	9,045
Charges for services	414,652	414,652	397,914	(16,738)
Other income	-	-	61,088	61,088
Total revenues	<u>3,438,754</u>	<u>3,538,754</u>	<u>3,709,375</u>	<u>170,621</u>
Expenditures:				
Salaries & wages	1,794,436	1,794,436	1,839,561	(45,125)
Employee benefits	618,576	618,576	584,119	34,457
Contracted services	735,129	735,129	597,608	137,521
Lease expense	105,412	105,412	105,412	-
Client services	39,800	39,800	36,535	3,265
Contracted medical services	149,700	149,700	68,684	81,016
Insurance	26,495	26,495	42,190	(15,695)
Communications	7,150	7,150	6,758	392
Miscellaneous fees & services	10,600	10,600	128,227	(117,627)
Repair & maintenance costs	500	500	824	(324)
Energy supplies	300	300	47	253
Other compensation	12,761	112,761	90,432	22,329
Operating supplies	7,100	7,100	4,999	2,101
Printing & advertising	4,750	4,750	4,135	615
Medical supplies	28,600	28,600	17,011	11,589
Transportation & travel	300	300	95	205
Postage, courier and freight	4,000	4,000	687	3,313
Office supplies	4,200	4,200	1,944	2,256
Equipment	3,930	3,930	-	3,930
Total expenditures	<u>3,553,739</u>	<u>3,653,739</u>	<u>3,529,268</u>	<u>124,471</u>
Net change in fund balance	<u>\$ (114,985)</u>	<u>\$ (114,985)</u>	180,107	<u>\$ 295,092</u>
Fund balance at beginning of year			114,983	
Fund balance at end of year			<u>\$ 295,090</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Weed Control Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amount Budgetary Basis</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 32,000	\$ 32,000	\$ 30,156	\$ (1,844)
Charges for services	26,000	26,000	22,105	(3,895)
Intergovernmental	144,971	144,971	144,971	-
Other receipts	-	-	4,985	4,985
Total revenues	<u>202,971</u>	<u>202,971</u>	<u>202,217</u>	<u>(754)</u>
Expenditures:				
Salaries & wages	190,724	190,724	185,610	5,114
Employee benefits	60,262	60,262	62,546	(2,284)
Other compensation costs	5,638	5,638	4,138	1,500
Office supplies	1,250	1,250	1,010	240
Operating supplies	1,950	1,950	635	1,315
Energy supplies	8,000	8,000	5,237	2,763
Other contracted services	45,777	45,777	45,981	(204)
Transportation, travel & subsistence	3,750	3,750	1,724	2,026
Communications	3,000	3,000	2,302	698
Postage, courier and freight	8,500	8,500	7,995	505
Printing & advertising	3,350	3,350	3,337	13
Miscellaneous fees & services	36,600	36,600	32,904	3,696
Insurance & surety bonds	4,050	4,050	4,712	(662)
Utilities	950	950	850	100
Repair & maintenance costs	5,000	5,000	4,466	534
Equipment	2,000	2,000	1,902	98
Total expenditures	<u>380,801</u>	<u>380,801</u>	<u>365,349</u>	<u>15,452</u>
Revenue over (under) expenditures	<u>(177,830)</u>	<u>(177,830)</u>	<u>(163,132)</u>	<u>14,698</u>
Other Financing Sources (Uses):				
Transfers in	144,972	144,972	144,972	-
Total other financing sources (uses)	<u>144,972</u>	<u>144,972</u>	<u>144,972</u>	<u>-</u>
Net change in fund balance	<u>\$ (32,858)</u>	<u>\$ (32,858)</u>	(18,160)	<u>\$ 14,698</u>
Fund balance at beginning of year			<u>90,858</u>	
Fund balance at end of year			<u>\$ 72,698</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Building Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 200,000	\$ 200,000	\$ 200,536	\$ 536
State revenues	500	500	12,835	12,335
Licenses, fees, and rental income	67,100	67,100	67,102	2
Intergovernmental	6,000	6,000	-	(6,000)
Total revenues	273,600	273,600	280,473	6,873
Expenditures:				
Repair & maintenance supplies	-	-	1,614	(1,614)
Other contracted services	-	-	7,763	(7,763)
Miscellaneous fees & services	-	-	70	(70)
Utilities	-	-	284	(284)
Repair & maintenance costs	-	-	1,298	(1,298)
Land	800	800	1,000	(200)
Buildings	779,237	779,237	19,592	759,645
Improvements other than buildings	-	-	54,889	(54,889)
Total expenditures	780,037	780,037	86,510	693,527
Net change in fund balance	\$ (506,437)	\$ (506,437)	193,963	\$ 700,400
Fund balance at beginning of year			506,437	
Fund balance at end of year			\$ 700,400	

Lancaster County, Nebraska

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budget Basis County Property Management Fund Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget</u>
			<u>Basis</u>	<u>Positive/ (Negative)</u>
Revenues:				
Charges for services	\$ 3,076,246	\$ 3,076,246	\$ 3,550,328	\$ 474,082
Licenses, fees, and rental income	1,359,774	1,359,774	1,307,596	(52,178)
Total revenues	<u>4,436,020</u>	<u>4,436,020</u>	<u>4,857,924</u>	<u>421,904</u>
Expenditures:				
Salaries & wages	2,861,228	2,861,228	2,807,254	53,974
Employee benefits	1,110,341	1,110,341	1,149,648	(39,307)
Other compensation costs	60,966	60,966	52,991	7,975
Office supplies	350	350	-	350
Operating supplies	36,969	36,969	23,208	13,761
Medical supplies	500	500	-	500
Energy supplies	8,320	8,320	5,464	2,856
Highway & bridge supplies	215	215	-	215
Traffic control supplies	350	350	-	350
Repair & maintenance supplies	34,600	34,600	31,698	2,902
Other contracted services	364,197	364,197	280,770	83,427
City/County Shared	-	-	2,075	(2,075)
Trans, travel & subsistence	-	-	353	(353)
Communications	4,010	4,010	6,533	(2,523)
Postage, courier, & freight	181	181	1,320	(1,139)
Printing & advertising	500	500	-	500
Contracted health services	-	-	236	(236)
Miscellaneous fees & services	950	950	1,044	(94)
Insurance & surety bonds	25,889	25,889	43,999	(18,110)
Utilities	390,120	390,120	368,389	21,731
Repair & maintenance costs	50,456	50,456	61,437	(10,981)
Rentals	1,351	1,351	2,397	(1,046)
Buildings	22,876	22,876	1,879	20,997
Improvements other than buildings	450	450	3,020	(2,570)
Equipment	150	150	6,725	(6,575)
Total expenditures	<u>4,974,969</u>	<u>4,974,969</u>	<u>4,850,440</u>	<u>124,529</u>
Net change in fund balance	<u>\$ (538,949)</u>	<u>\$ (538,949)</u>	7,484	<u>\$ 546,433</u>
Fund balance at beginning of year			<u>590,211</u>	
Fund balance at end of year			<u>\$ 597,695</u>	

Lancaster County, Nebraska

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
City Building Maintenance Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amount Budgetary Basis</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 303,500	\$ 303,500	\$ 303,500	\$ -
Total revenues	<u>303,500</u>	<u>303,500</u>	<u>303,500</u>	<u>-</u>
Expenditures:				
Operating supplies	3,600	3,600	2,932	668
Energy Supplies	5,100	5,100	2,785	2,315
Traffic control supplies	500	500	-	500
Repair & maintenance supplies	8,000	8,000	8,057	(57)
Other contracted services	240,500	240,500	218,724	21,776
City/County Shared	5,100	5,100	1,625	3,475
Communications	500	500	894	(394)
Miscellaneous fees & services	2,000	2,000	1,599	401
Insurance & surety bonds	1,500	1,500	2,312	(812)
Utilities	41,500	41,500	22,831	18,669
Repair & maintenance costs	24,000	24,000	11,111	12,889
Rentals	30,500	30,500	24,181	6,319
Buildings	351,696	351,696	8,004	343,692
Improvements other than buildings	5,000	5,000	22,720	(17,720)
Equipment	1,000	1,000	1,574	(574)
Total expenditures	<u>720,496</u>	<u>720,496</u>	<u>329,349</u>	<u>391,147</u>
Net change in fund balance	<u>\$ (416,996)</u>	<u>\$ (416,996)</u>	(25,849)	<u>\$ 391,147</u>
Fund balance at beginning of year			<u>416,995</u>	
Fund balance at end of year			<u>\$ 391,146</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Debt Service Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 530,615	\$ 530,615	\$ 517,892	\$ (12,723)
State revenues	1,750	1,750	32,908	31,158
Licenses, fees, and rental income	50,400	50,400	50,400	-
Total revenues	582,765	582,765	601,200	18,435
Expenditures:				
Other operating expenses	-	-	10	(10)
Debt service	2,208,499	2,208,499	1,236,813	971,686
Total expenditures	2,208,499	2,208,499	1,236,823	971,676
Net change in fund balance	\$ (1,625,734)	\$ (1,625,734)	(635,623)	\$ 990,111
Fund balance at beginning of year			1,725,733	
Fund balance at end of year			\$ 1,090,110	

Lancaster County, Nebraska

Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget and Actual-Budget Basis
Correctional Facility Joint Public Agency Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,830,000	\$ 4,830,000	\$ 4,626,140	\$ (203,860)
State revenues	15,600	15,600	300,786	285,186
Interest income	4,200	4,200	10,284	6,084
Intergovernmental	1,300	1,300	1,421	121
Total revenues	4,851,100	4,851,100	4,938,631	87,531
Expenditures:				
Supplies, minor equipment	-	-	17,555	(17,555)
Other contracted services	2,000	2,000	28,670	(26,670)
Repair and maintenance	-	-	270,391	(270,391)
Capital outlay	2,074,876	2,074,876	275,790	1,799,086
Debt service	4,865,430	4,865,430	4,865,430	-
Total expenditures	6,942,306	6,942,306	5,457,836	1,484,470
Net change in fund balance	\$ (2,091,206)	\$ (2,091,206)	(519,205)	\$ 1,572,001
Fund balance at beginning of year			4,407,707	
Fund balance at end of year			\$ 3,888,502	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Bridge and Special Road Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ -	\$ -	\$ 1	\$ 1
Charges for services	685,000	685,000	471,969	(213,031)
State revenues	329,138	329,138	329,624	486
Interest on investments	20,000	20,000	24,219	4,219
Total revenues	<u>1,034,138</u>	<u>1,034,138</u>	<u>825,813</u>	<u>(208,325)</u>
Expenditures:				
Salaries & wages	1,656,536	1,656,536	1,473,819	182,717
Employee benefits	662,212	662,212	627,982	34,230
Other compensation costs	48,202	48,202	48,202	-
Office supplies	1,400	1,400	982	418
Operating supplies	29,900	29,900	36,861	(6,961)
Medical supplies	200	200	106	94
Energy supplies	633,200	633,200	370,866	262,334
Highway & bridge supplies	743,300	743,300	734,642	8,658
Traffic control supplies	10,000	10,000	931	9,069
Repair & maintenance supplies	166,000	166,000	168,654	(2,654)
Communications	3,000	3,000	2,794	206
Postage, courier & freight	1,100	1,100	140	960
Miscellaneous fees & services	7,100	7,100	4,467	2,633
Utilities	56,200	56,200	41,369	14,831
Repair & maintenance costs	47,100	47,100	15,965	31,135
Rentals	7,500	7,500	3,745	3,755
Land	275,500	275,500	59,237	216,263
Equipment	155,150	155,150	36,283	118,867
Capitalized contracts	5,614,911	5,614,911	1,925,822	3,689,089
Total expenditures	<u>10,118,511</u>	<u>10,118,511</u>	<u>5,552,867</u>	<u>4,565,644</u>
Revenue over (under) expenditures	<u>(9,084,373)</u>	<u>(9,084,373)</u>	<u>(4,727,054)</u>	<u>4,357,319</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	25,000	25,000	29,764	4,764
Transfers in	6,246,436	6,246,436	6,246,436	-
Total other financing sources (uses)	<u>6,271,436</u>	<u>6,271,436</u>	<u>6,276,200</u>	<u>4,764</u>
Net change in fund balance	<u>\$ (2,812,937)</u>	<u>\$ (2,812,937)</u>	1,549,146	<u>\$ 4,362,083</u>
Fund balance at beginning of year			3,112,937	
Encumbrance credit			101,459	
Fund balance at end of year			<u>\$ 4,763,542</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Jail Savings Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 673	\$ 673
Interest on investments	2,000	2,000	-	(2,000)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>673</u>	<u>(1,327)</u>
Expenditures:				
Repair & maintenance costs	-	-	1,140	(1,140)
Equipment	877,699	877,699	19,263	858,436
Total expenditures	<u>877,699</u>	<u>877,699</u>	<u>20,403</u>	<u>857,296</u>
Net change in fund balance	<u>\$ (875,699)</u>	<u>\$ (875,699)</u>	(19,730)	<u>\$ 855,969</u>
Fund balance at beginning of year			<u>875,699</u>	
Fund balance at end of year			<u>\$ 855,969</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Highway Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amount Budgetary Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 6,893	\$ (8,107)
State revenues	7,440,072	7,440,072	7,692,608	252,536
Licenses, fees, and rental income	-	-	2,380	2,380
Interest on investments	10,000	10,000	11,453	1,453
Other receipts	15,000	15,000	43,640	28,640
Total revenues	<u>7,480,072</u>	<u>7,480,072</u>	<u>7,756,974</u>	<u>276,902</u>
Expenditures:				
Salaries & wages	1,819,332	1,819,332	1,799,804	19,528
Employee benefits	752,187	752,187	786,614	(34,427)
Other compensation costs	48,660	48,660	48,202	458
Office supplies	3,600	3,600	3,407	193
Operating supplies	143,366	143,366	133,083	10,283
Medical supplies	400	400	228	172
Energy supplies	774,000	774,000	525,498	248,502
Highway & bridge supplies	983,750	983,750	899,058	84,692
Traffic control supplies	111,900	111,900	195,065	(83,165)
Repair & maintenance supplies	375,800	375,800	277,472	98,328
Other contracted services	12,550	12,550	6,760	5,790
Communications	5,325	5,325	5,150	175
Postage, courier & freight	4,400	4,400	2,863	1,537
Printing & advertising	600	600	727	(127)
Miscellaneous fees & services	14,500	14,500	25,522	(11,022)
Utilities	40,600	40,600	38,358	2,242
Repair & maintenance costs	197,250	197,250	223,298	(26,048)
Rentals	25,000	25,000	12,088	12,912
Buildings	300,000	300,000	-	300,000
Equipment	995,900	995,900	989,022	6,878
Capitalized contracts	1,591,388	1,591,388	1,962,180	(370,792)
Total expenditures	<u>8,200,508</u>	<u>8,200,508</u>	<u>7,934,399</u>	<u>266,109</u>
Revenue over (under) expenditures	<u>(720,436)</u>	<u>(720,436)</u>	<u>(177,425)</u>	<u>543,011</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	10,000	10,000	-	(10,000)
Transfers in	-	-	279,117	279,117
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>279,117</u>	<u>269,117</u>
Net change in fund balance	<u>\$ (710,436)</u>	<u>\$ (710,436)</u>	101,692	<u>\$ 812,128</u>
Fund balance at beginning of year			910,436	
Encumbrance credit			1,610	
Fund balance at end of year			<u>\$ 1,013,738</u>	

Lancaster County, Nebraska
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budget Basis
Veterans Aid Fund
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amount Budgetary Basis</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Other client services	\$ 12,880	\$ 12,880	\$ 3,784	\$ 9,096
Total expenditures	12,880	12,880	3,784	9,096
Other Financing Sources (Uses):				
Transfers in	5,000	5,000	5,000	-
Total other financing sources (uses)	5,000	5,000	5,000	-
Net change in fund balance	<u>\$ (7,880)</u>	<u>\$ (7,880)</u>	1,216	<u>\$ 9,096</u>
Fund balance at beginning of year			11,140	
Fund balance at end of year			<u>\$ 12,356</u>	

Lancaster County, Nebraska
Combining Statement of Net Position
Internal Service Funds
June 30, 2015

	Workers'	Other Self	Group	Total
	Compensation	Insurance Loss	Insurance	
Assets:				
Current assets:				
Cash, including investments	\$ 57,657	\$ 1,313,680	\$ 4,870,447	\$ 6,241,784
Accounts receivable	-	-	13,415	13,415
Interest receivable	-	489	-	489
Total current assets	<u>57,657</u>	<u>1,314,169</u>	<u>4,883,862</u>	<u>6,255,688</u>
Liabilities:				
Current liabilities:				
Accounts payable	21,896	15,591	232,940	270,427
Claims payable	1,022,533	929,087	757,000	2,708,620
Accrued salaries	4,982	-	-	4,982
Current portion - accrued compensated absences	7,500	-	-	7,500
Total current liabilities	<u>1,056,911</u>	<u>944,678</u>	<u>989,940</u>	<u>2,991,529</u>
Noncurrent liabilities:				
Accrued compensated absences	44,173	-	-	44,173
Total liabilities	<u>1,101,084</u>	<u>944,678</u>	<u>989,940</u>	<u>3,035,702</u>
Net position:				
Unrestricted	<u>\$ (1,043,427)</u>	<u>\$ 369,491</u>	<u>\$ 3,893,922</u>	<u>\$ 3,219,986</u>

Lancaster County, Nebraska

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2015

	Workers' Compensation	Other Self Insurance Loss	Group Insurance	Total
Operating revenues:				
Charges for services	\$ 622,765	\$ 376,891	\$ 12,277,554	\$ 13,277,210
Other insurance reimbursements	980	42,414	3	43,397
Total operating revenues	623,745	419,305	12,277,557	13,320,607
Operating expenses:				
Insurance	804,593	441,737	10,966,247	12,212,577
Contractual	355,765	35,890	1,084,908	1,476,563
Wages and benefits	148,906	-	-	148,906
Other	58,736	12,348	-	71,084
Rental	5,114	-	-	5,114
Supplies	809	-	-	809
Claims reserve adjustment	113,028	(510,645)	(71,000)	(468,617)
Total operating expenses	1,486,951	(20,670)	11,980,155	13,446,436
Operating income (loss)	(863,206)	439,975	297,402	(125,829)
Nonoperating revenues:				
Interest	1,940	5,742	-	7,682
Total nonoperating revenue	1,940	5,742	-	7,682
Income (loss) before contributions and transfers	(861,266)	445,717	297,402	(118,147)
Transfers in	350,000	528,709	-	878,709
Change in net position	(511,266)	974,426	297,402	760,562
Total net position-beginning of year	(532,161)	(604,935)	3,596,520	2,459,424
Total net position-end of year	\$ (1,043,427)	\$ 369,491	\$ 3,893,922	\$ 3,219,986

Lancaster County, Nebraska
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2015

	Workers' Compensation	Other Self Insurance Loss	Group Insurance	Total
Cash flows from operating activities:				
Cash received for services	\$ 622,765	\$ 376,891	\$ 12,277,554	\$ 13,277,210
Cash received from insurance companies	980	42,414	3	43,397
Cash payments for claims	(1,395,799)	(577,893)	(11,913,751)	(13,887,443)
Net cash flow from operating activities	(772,054)	(158,588)	363,806	(566,836)
Cash flows from non-capital financing activities:				
Transfers from other funds	350,000	528,709	-	878,709
Net cash flow from non-capital financing activities	350,000	528,709	-	878,709
Cash flows from investing activities:				
Interest on investments	1,940	5,742	-	7,682
Net cash flow from investing activities	1,940	5,742	-	7,682
Change in cash and cash equivalents	(420,114)	375,863	363,806	319,555
Cash and cash equivalents-beginning of the year	477,771	937,817	4,506,641	5,922,229
Cash and cash equivalents-end of the year	<u>\$ 57,657</u>	<u>\$ 1,313,680</u>	<u>\$ 4,870,447</u>	<u>\$ 6,241,784</u>

Reconciliation of operating income (loss) to net cash flow from operating activities:

Operating income (loss)	\$ (863,206)	\$ 439,975	\$ 297,402	\$ (125,829)
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:				
Change in accounts receivable	-	-	(13,415)	(13,415)
Change in interest receivable	232	(31)	-	201
Change in accrued liabilities	(22,108)	(87,887)	150,819	40,824
Change in claims payable	113,028	(510,645)	(71,000)	(468,617)
Net cash flow from operating activities	<u>\$ (772,054)</u>	<u>\$ (158,588)</u>	<u>\$ 363,806</u>	<u>\$ (566,836)</u>

Lancaster County, Nebraska
Combining Statement of Fiduciary Net Position
Employee Benefit Trust Funds
June 30, 2015

	Pension Trust Fund	OPEB Trust Fund	Total
Assets:			
Investments:			
Cash management fund	\$ -	\$ 140,860	\$ 140,860
Stable value fund	39,485,442	-	39,485,442
Mutual funds - domestic equities	50,255,943	377,129	50,633,072
Mutual funds - international equities	19,878,869	50,427	19,929,296
Mutual funds - balanced funds	3,240,554	5,767,373	9,007,927
Other fixed income	12,062,684	20,680	12,083,364
Employee contributions receivable	90,835	-	90,835
Employer contributions receivable	131,652	-	131,652
Total assets	<u>125,145,979</u>	<u>6,356,469</u>	<u>131,502,448</u>
Liabilities:			
Due to others	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net position:			
Held in trust for employee benefits	<u>125,145,979</u>	<u>6,356,469</u>	<u>131,502,448</u>
Total net position	<u>\$ 125,145,979</u>	<u>\$ 6,356,469</u>	<u>\$ 131,502,448</u>

Lancaster County, Nebraska
Combining Statement of Changes in Fiduciary Net Position
Employee Benefit Trust Funds
Year Ended June 30, 2015

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
Additions:			
Contributions:			
Employee	\$ 2,329,823	\$ -	\$ 2,329,823
Employer	3,406,251	658,414	4,064,665
Forfeitures	49,906	-	49,906
Rollovers	231,342	-	231,342
Total contributions	<u>6,017,322</u>	<u>658,414</u>	<u>6,675,736</u>
Investment income:			
Net appreciation in fair value of investments	89,180	68,063	157,243
Dividends and interest	3,514,794	-	3,514,794
Miscellaneous	<u>(30,652)</u>	<u>(45,259)</u>	<u>(75,911)</u>
Total net investment income	<u>3,573,322</u>	<u>22,804</u>	<u>3,596,126</u>
Total additions	<u>9,590,644</u>	<u>681,218</u>	<u>10,271,862</u>
Deductions:			
Benefits paid	7,999,655	364,745	8,364,400
Forfeitures	<u>184,562</u>	<u>-</u>	<u>184,562</u>
Total deductions	<u>8,184,217</u>	<u>364,745</u>	<u>8,548,962</u>
Change in net position	1,406,427	316,473	1,722,900
Net position - beginning of year	<u>123,739,552</u>	<u>6,039,996</u>	<u>129,779,548</u>
Net position - end of year	<u>\$ 125,145,979</u>	<u>\$ 6,356,469</u>	<u>\$ 131,502,448</u>

Lancaster County, Nebraska
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Assessor/ Register of Deeds</u>				
Assets				
Cash, including investments	\$ 210,763	\$ 4,789,303	\$ 4,692,011	\$ 308,055
Total assets	<u>\$ 210,763</u>	<u>\$ 4,789,303</u>	<u>\$ 4,692,011</u>	<u>\$ 308,055</u>
Liabilities				
Due to others	\$ 210,763	\$ 4,789,303	\$ 4,692,011	\$ 308,055
Total liabilities	<u>\$ 210,763</u>	<u>\$ 4,789,303</u>	<u>\$ 4,692,011</u>	<u>\$ 308,055</u>
<u>Community Corrections</u>				
Assets				
Cash, including investments	\$ 4,824	\$ 336,367	\$ 335,629	\$ 5,562
Total assets	<u>\$ 4,824</u>	<u>\$ 336,367</u>	<u>\$ 335,629</u>	<u>\$ 5,562</u>
Liabilities				
Due to others	\$ 4,824	\$ 336,367	\$ 335,629	\$ 5,562
Total liabilities	<u>\$ 4,824</u>	<u>\$ 336,367</u>	<u>\$ 335,629</u>	<u>\$ 5,562</u>
<u>Extension Board</u>				
Assets				
Cash, including investments	\$ 154,494	\$ 51,713	\$ 47,837	\$ 158,370
Total assets	<u>\$ 154,494</u>	<u>\$ 51,713</u>	<u>\$ 47,837</u>	<u>\$ 158,370</u>
Liabilities				
Due to others	\$ 154,494	\$ 51,713	\$ 47,837	\$ 158,370
Total liabilities	<u>\$ 154,494</u>	<u>\$ 51,713</u>	<u>\$ 47,837</u>	<u>\$ 158,370</u>
<u>Public Building Commission</u>				
Assets				
Cash, including investments	\$ 3,752,952	\$ 38,987,580	\$ 40,640,110	\$ 2,100,422
Total assets	<u>\$ 3,752,952</u>	<u>\$ 38,987,580</u>	<u>\$ 40,640,110</u>	<u>\$ 2,100,422</u>
Liabilities				
Due to others	\$ 3,752,952	\$ 38,987,580	\$ 40,640,110	\$ 2,100,422
Total liabilities	<u>\$ 3,752,952</u>	<u>\$ 38,987,580</u>	<u>\$ 40,640,110</u>	<u>\$ 2,100,422</u>

Lancaster County, Nebraska
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
Railroad Transportation Safety District				
Assets				
Cash, including investments	\$ 12,310,212	\$ 2,845,881	\$ 1,062,043	\$ 14,094,050
Total assets	<u>\$ 12,310,212</u>	<u>\$ 2,845,881</u>	<u>\$ 1,062,043</u>	<u>\$ 14,094,050</u>
Liabilities				
Due to others	\$ 12,310,212	\$ 2,845,881	\$ 1,062,043	\$ 14,094,050
Total liabilities	<u>\$ 12,310,212</u>	<u>\$ 2,845,881</u>	<u>\$ 1,062,043</u>	<u>\$ 14,094,050</u>
Flexible Employee Benefits Account (FEBA)				
Assets				
Cash, including investments	\$ 18,054	\$ 443,239	\$ 456,198	\$ 5,095
Total assets	<u>\$ 18,054</u>	<u>\$ 443,239</u>	<u>\$ 456,198</u>	<u>\$ 5,095</u>
Liabilities				
Due to others	\$ 18,054	\$ 443,239	\$ 456,198	\$ 5,095
Total liabilities	<u>\$ 18,054</u>	<u>\$ 443,239</u>	<u>\$ 456,198</u>	<u>\$ 5,095</u>
Tax collection and distribution accounts				
Assets				
Cash, including investments	\$ 15,193,627	\$ 1,126,700,381	\$ 1,126,020,415	\$ 15,873,593
Total assets	<u>\$ 15,193,627</u>	<u>\$ 1,126,700,381</u>	<u>\$ 1,126,020,415</u>	<u>\$ 15,873,593</u>
Liabilities				
Due to others	\$ 15,193,627	\$ 1,126,700,381	\$ 1,126,020,415	\$ 15,873,593
Total liabilities	<u>\$ 15,193,627</u>	<u>\$ 1,126,700,381</u>	<u>\$ 1,126,020,415</u>	<u>\$ 15,873,593</u>
Clerk of the District Court Trust				
Assets				
Cash, including investments	\$ 2,869,571	\$ 11,052,839	\$ 11,601,729	\$ 2,320,681
Total assets	<u>\$ 2,869,571</u>	<u>\$ 11,052,839</u>	<u>\$ 11,601,729</u>	<u>\$ 2,320,681</u>
Liabilities				
Due to others	\$ 2,869,571	\$ 11,052,839	\$ 11,601,729	\$ 2,320,681
Total liabilities	<u>\$ 2,869,571</u>	<u>\$ 11,052,839</u>	<u>\$ 11,601,729</u>	<u>\$ 2,320,681</u>

Lancaster County, Nebraska
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Sheriff - Attorney Trust Account</u>				
Assets				
Cash, including investments	\$ 48,553	\$ 27,309	\$ 26,813	\$ 49,049
Total assets	<u>\$ 48,553</u>	<u>\$ 27,309</u>	<u>\$ 26,813</u>	<u>\$ 49,049</u>
Liabilities				
Due to others	\$ 48,553	\$ 27,309	\$ 26,813	\$ 49,049
Total liabilities	<u>\$ 48,553</u>	<u>\$ 27,309</u>	<u>\$ 26,813</u>	<u>\$ 49,049</u>
<u>Corrections - Inmate/Commissary</u>				
Assets				
Cash, including investments	\$ 172,772	\$ 4,074,313	\$ 4,096,745	\$ 150,340
Total assets	<u>\$ 172,772</u>	<u>\$ 4,074,313</u>	<u>\$ 4,096,745</u>	<u>\$ 150,340</u>
Liabilities				
Due to others	\$ 172,772	\$ 4,074,313	\$ 4,096,745	\$ 150,340
Total liabilities	<u>\$ 172,772</u>	<u>\$ 4,074,313</u>	<u>\$ 4,096,745</u>	<u>\$ 150,340</u>
<u>Youth Services Center - Resident</u>				
Assets				
Cash, including investments	\$ (287)	\$ 10,602	\$ 10,624	\$ (309)
Total assets	<u>\$ (287)</u>	<u>\$ 10,602</u>	<u>\$ 10,624</u>	<u>\$ (309)</u>
Liabilities				
Due to others	\$ (287)	\$ 10,602	\$ 10,624	\$ (309)
Total liabilities	<u>\$ (287)</u>	<u>\$ 10,602</u>	<u>\$ 10,624</u>	<u>\$ (309)</u>
<u>Total - all agency funds</u>				
Assets				
Cash, including investments	\$ 34,735,535	\$ 1,189,319,527	\$ 1,188,990,154	\$ 35,064,908
Total assets	<u>\$ 34,735,535</u>	<u>\$ 1,189,319,527</u>	<u>\$ 1,188,990,154</u>	<u>\$ 35,064,908</u>
Liabilities				
Due to others	\$ 34,735,535	\$ 1,189,319,527	\$ 1,188,990,154	\$ 35,064,908
Total liabilities	<u>\$ 34,735,535</u>	<u>\$ 1,189,319,527</u>	<u>\$ 1,188,990,154</u>	<u>\$ 35,064,908</u>

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Lancaster County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster County, Nebraska (the County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 27, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and

material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 27, 2016
Wichita, Kansas

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT
ON INTERNAL CONTROL OVER COMPLIANCE

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Lancaster County, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Lancaster County, Nebraska's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with

the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 27, 2016
Wichita, Kansas

LANCASTER COUNTY, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified? Yes X None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over federal major programs:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified? Yes X None reported

Identification of major federal programs, and type of auditor's report issued on compliance for major programs:

CFDA Number	NAME OF FEDERAL PROGRAM	OPINION
93.563	Child Support Enforcement	Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes X No

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X Yes No

LANCASTER COUNTY, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**YEAR ENDED JUNE 30, 2015
(CONTINUED)**

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported

LANCASTER COUNTY, NEBRASKA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2015

<u>Fiscal Year</u>	<u>Finding Number</u>	<u>Finding</u>	<u>CFDA Number</u>	<u>Comments</u>
2014	2014-003	Requests for reimbursement of expenses are prepared, signed, and submitted by the same person.	20.205	The County Engineer's office now has a secondary review of reimbursement requests by another engineer.

LANCASTER COUNTY, NEBRASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Agriculture Pass-Through Programs:			
State of Nebraska Health and Human Services			
Food Distribution Program - Detention Center	10.550	47600648201	\$ 290
Nebraska Department of Education			
School Breakfast Program - Detention Center	1 10.553	550905	6,394
National School Lunch Program - Detention Center	1 10.555	550905	78,496
Total Department of Agriculture			85,180
Department of the Interior:			
Payments in Lieu of Taxes - U.S. Entitlement Lands	15.226		17,465
Total Department of the Interior			17,465
Department of Justice Direct Programs:			
BJA - Drug Court Discretionary Grant	16.585		48,957
OVW - Grants to Encourage Arrest Policies & Enforcement of Protection	16.590		54,141
BJA - State Criminal Alien Assistance Program (SCAAP)	16.606		26,216
BJA - Second Chance Act Prisoner Reentry Initiative	16.812		435,996
<i>Subtotal Department of Justice Direct Programs</i>			565,310
Department of Justice Pass-Through Programs:			
Nebraska Commission on Law Enforcement and Criminal Justice			
Juvenile Accountability Incentive Block Grants	16.523	13-JA-604	19,254
Juvenile Justice and Delinquency Prevention - Title II	16.540	13-JJ-05, -06	56,528
Violence Against Women Formula Grants	16.588	13-VW-702	179,026
<i>Subtotal Department of Justice Pass-Through Programs</i>			254,808
Total Department of Justice			820,118
Department of Transportation Pass-Through Programs:			
Nebraska Office of Highway Safety			
FHA - Highway Planning & Construction	20.205	HSIP-26-53, HSIP-29-43, HSIP-1-30, HSIP-34-49	19,731
National Priority Safety Programs	20.616	405d-14-04-07, 405d-14-05- 12, 402d-15-02-45	11,154
Total Department of Transportation			30,885
Department of Health and Human Services Direct Programs:			
Substance Abuse and Mental Health Services Administration -			
Enhancing Adult Drug Court Services	93.243		76,602
<i>Subtotal Department of Health and Human Services Direct Programs</i>			76,602
Department of Health and Human Services Pass-Through Programs:			
Nebraska Department of Health and Human Services			
ACF - Promoting Safe and Stable Families	93.556	C-14-0041	104,500
<i>Subtotal State of Nebraska Department of Health and Human Services</i>			104,500
Nebraska Department of Social Services			
ACF- Child Support Enforcement, County Attorney	93.563	0G1404NE4005	1,157,806
ACF- Child Support Enforcement, Clerk of District Court	93.563	0G1404NE4005	312,777
ACF- Child Support Enforcement, Bailiff District Court	93.563	0G1404NE4005	211,591
<i>Subtotal State of Nebraska Department of Social Services</i>			1,682,174
<i>Subtotal of Department of Health and Human Services Pass-Through Programs</i>			1,786,674
Total Department of Health and Human Services			1,863,276
Department of Homeland Security Pass-Through Programs:			
State of Nebraska Emergency Management Agency			
Emergency Management Performance Grant	97.042	EMW-2013-EP-11, EMW-2014-EP-49	167,840
State Homeland Security Program	97.067	2011-SS-17, 2012-SS-26, 2013-SS-10, 2014-SS-54	252,860
Total Department of Homeland Security			420,700
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,237,624

1 - Child Nutrition Cluster

The accompanying notes are an
integral part of this schedule

LANCASTER COUNTY, NEBRASKA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lancaster County, Nebraska (the County), and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B - SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended June 30, 2015:

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Juvenile Justice and Delinquency Prevention - Title II	16.540	\$ 56,528
Violence Against Women Formula Grants	16.588	99,907
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	48,232

Board of Commissioners
Lancaster County, Nebraska

We are pleased to present this report related to our audit of the basic financial statements of Lancaster County, Nebraska for the year ended June 30, 2015. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for County's reporting process.

Generally accepted auditing standards require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Required Communications

The Respective Responsibilities of the Auditor and Management

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated June 16, 2015. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Adoption of, or Change in, Accounting Policies - Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. Significant accounting policies are disclosed in Note 1 to the financial statements. The County did not adopt any significant new accounting policies, nor have there been any changes in existing accounting policies during the current period.

The Government Accounting Standards Board (GASB) has issued several statements not yet implemented by the County. The County's management has not yet determined the effect these Statements will have on the County's financial statements. However, the County plans to implement all standards by the required dates. The Statements which might impact the County are discussed in Note 11 to the financial statements.

Significant or Unusual Transactions - We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates - Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. Significant accounting estimates include the following:

- *Allowance for doubtful accounts (primarily as it relates to the Community Mental Health Center):* The CMHC uses the allowance method to account for estimated uncollectible accounts receivable. The allowance is determined by management, and includes all balances more than 60 days past due, plus a percentage of current balances based on past collection experience. As a basis for our conclusions, we reviewed the aging of accounts receivable, collections subsequent to year-end, and management's process for determining the allowance.
- *Claims liability recorded for claims incurred but not reported (IBNR):* To estimate IBNR for workers' compensation and general liability claims, management relies on an actuary's report. The actuary performs calculations to estimate liabilities on claims and future year costs based on inputs provided by the County's risk manager. To estimate IBNR for health claims, management relies on past history of claims incurred, and estimates of the lag time between when a claim is filed and paid. As a basis for our conclusions, we tested the inputs used by the actuary to ensure that they agreed to the underlying support provided by the County's risk manager. We also reviewed the County's health insurance liabilities for claims incurred but not paid at June 30, 2015, in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year end were reasonable.

Audit Adjustments

We made the following adjustments to the original trial balance presented to us to begin the audit:

- 1) to adjust the liability for claims incurred but not reported for health insurance claims and
- 2) to correct an error in accounts receivable identified during testing.

Other adjustments necessary to prepare the year-end financial statements were provided by management.

Uncorrected Misstatements

We did not identify any uncorrected misstatements.

Management Representations

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the primary responsibility for the fair presentation of the financial

statements in conformity with generally accepted accounting principles. The representation letter also includes the more significant oral representations made by officers and employees during the course of the audit and includes specific representations, is intended to reduce the possibility of misunderstandings between us and County and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

Other Disclosures

- We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
- We are not aware of any consultations management had with other accountants about accounting or auditing matters.
- No significant issues arising from the audit were discussed or were the subject of correspondence with management.
- We did not encounter any difficulties in dealing with management during the audit.

Other Recommendations

Schedule of Expenditures of Federal Awards

During procedures performed for the OMB Circular A-133 part of our audit, we noted that the County may use a single general ledger cost center for multiple federal and non-federal funding sources that may support a particular activity. This makes the process of identifying federally funded activity challenging, and increases the risk that the County may inadvertently charge expenditures to an incorrect funding source. In December 2013, the OMB issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (2 CFR Part 200) for the administration of federal awards. This guidance became effective in December 2014. Section 200.302 of the new guidance states that the financial management system of a non-Federal entity must provide for, among other things:

- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received
- Records that identify adequately the source and application of funds
- Comparison of expenditures with budgeted amounts for each Federal award

In light of the new grant guidance, we continue to recommend that the County create separate cost centers for each federal funding source. This would also apply in situations where a grant may have multiple open grant years for a single grant program. For example, a grant may have funds awarded for the year October 1, 2014 to September 30, 2015, and then the County may receive new funding for the following year of October 1, 2015 to September 30, 2016. Generally, revenues and expenditures must be reported separately for each grant year. The County's financial accounting general ledger system allows for the creation of "business units" to track activities by cost center, and in some cases, activities for federal grants were tracked within a single business unit. We recommend that the County evaluate whether "business units" could be set up for all federal funding sources.

Uniform Grants Guidance - Other

In addition to the recommendation noted above related to the new Uniform Guidance, we recommend the County also evaluate policies or procedures for compliance with the new guidance in fiscal 2016. Examples of areas that may require changes:

- A requirement to have written procedures for determining the allowability of costs and for implementing the requirements for the payment (drawdown) of federal funds to the County.
- Where the County passes funds through to a subrecipient, there are expanded requirements for communications with the subrecipients and monitoring of their activities, including expanded requirements for conducting risk assessments to determine the extent of monitoring. See sections 200.330 and 200.331 of the Uniform Guidance. For example, agreements with subrecipients may need to be revised to ensure that all communication requirements are met, and monitoring activities may require additional procedures and documentation as it pertains to evaluating a subrecipient's risk and tailoring monitoring performed to address that risk.
- Section 200.510 includes changes to the presentation of the Schedule of Expenditures of Federal Awards.

The above listing is not inclusive of all areas where there were changes to the requirements for grants administration. We are aware that management of the County has been evaluating the new requirements from 2 CFR Part 200, and getting training for personnel where needed. We are available to assist the County with further training if needed, and can provide consultation on policy changes.

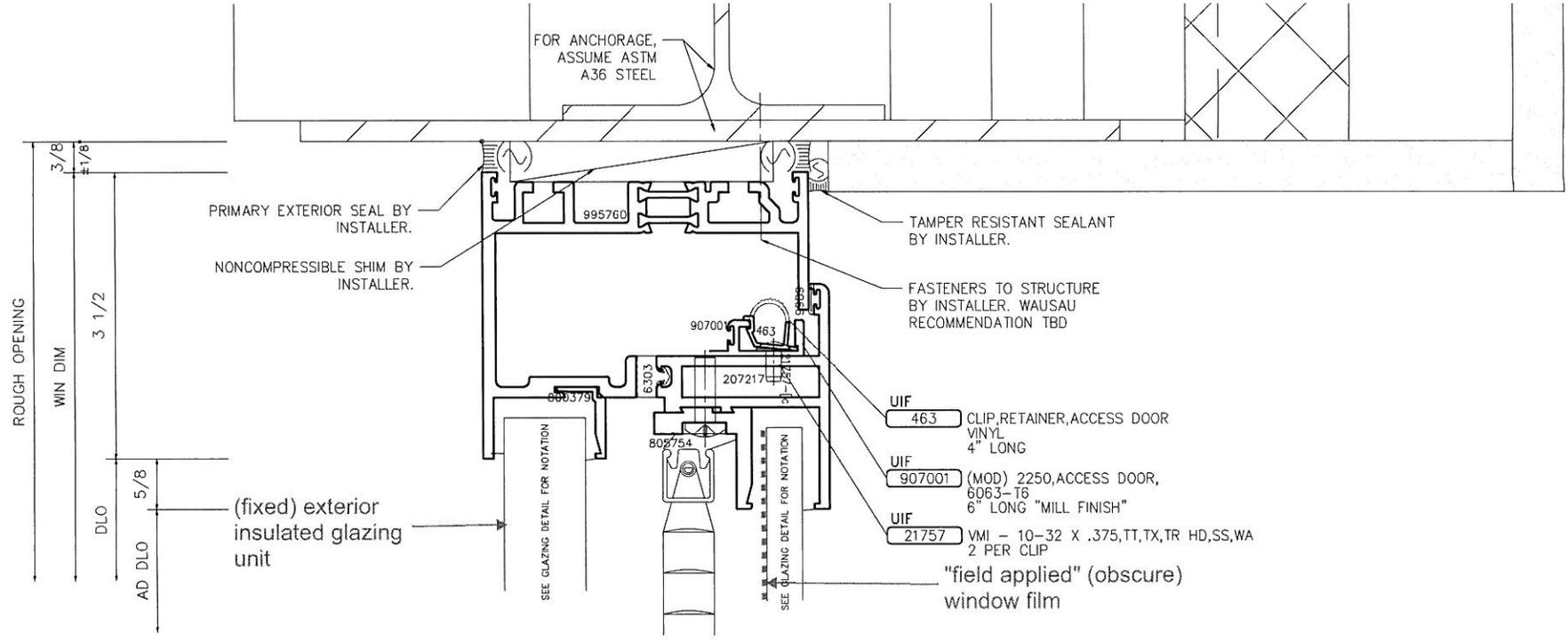
Closing

This report is intended solely for the information and use of the Board and management, and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of service to Lancaster County.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 27, 2016
Wichita, KS

A6.1

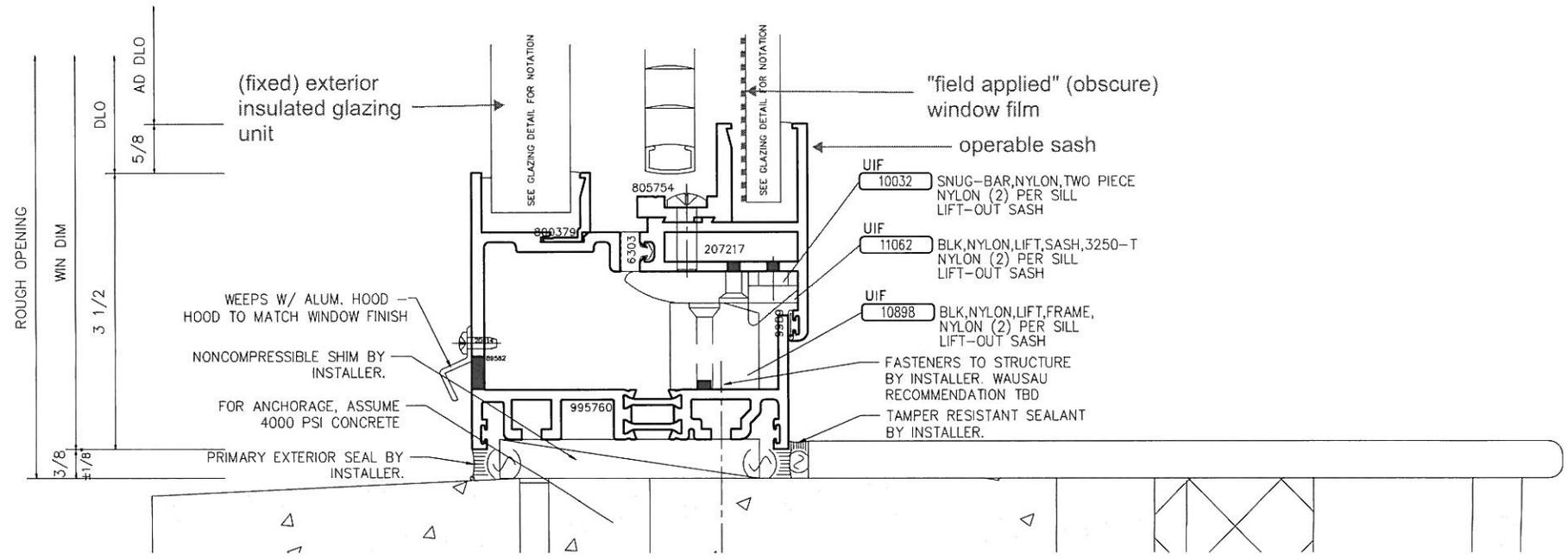


- UIF 463 CLIP, RETAINER, ACCESS DOOR VINYL 4" LONG
- UIF 907001 (MOD) 2250, ACCESS DOOR, 6063-T6 6" LONG "MILL FINISH"
- UIF 21757 VMI - 10-32 X .375, TT, TX, TR HD, SS, WA 2 PER CLIP

outside

Inside

A6.1



- UIF 10032 SNUG-BAR, NYLON, TWO PIECE NYLON (2) PER SILL LIFT-OUT SASH
- UIF 11062 BLK, NYLON, LIFT, SASH, 3250-T NYLON (2) PER SILL LIFT-OUT SASH
- UIF 10898 BLK, NYLON, LIFT, FRAME, NYLON (2) PER SILL LIFT-OUT SASH

Lancaster County Sheriff's Office

575 South 10th Street

Lincoln, Nebraska 68508 – 2869

Phone (402) 441-6500

Fax (402) 441-8320

Terry T. Wagner – Sheriff

Jeff Bliemeister – Chief Deputy

February 4, 2016

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



Dear Commissioner Amundson,

I apologize for not providing sufficient details to the Board outlining the critical timeline we are facing with the School Resource Officer position, but I need the Board's answer today. While I conveyed the March 28th, 2016 starting date for the next Basic Training Session at the Nebraska Law Enforcement Training Center, I did not convey all that must be done prior to that date. Below is a descending time line;

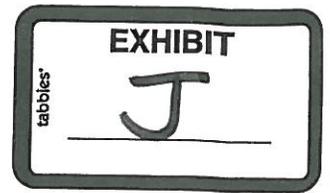
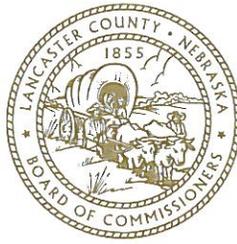
- February 28, 2016, application packet for students attending the March 28th Basic
- February 16, 2016, administer the Test of Adult Basic Education (TABE) to applicants
(Must be sent away for scoring.)
- February 9, 10, 2016 Physical Examination
- February 9,10 or 11 Polygraph examination
- February 8, 2016 Psychological examination
- February 5, 2016, conditional offer of employment
(necessary to proceed with additional testing phases)
- February 3, 4, 2016 Applicant Interviews

As up can see, there are many moving parts to the process, we have much to do and not a lot of time to get everything done before the Academy deadline. Should an applicant fail any portion of the testing, we need to get an alternate through the same process. If the Board does not approve the position, I need to contact the applicants and the respective School Boards at Norris and Waverly with your decision.

Respectfully,

A handwritten signature in blue ink that reads "Terry T. Wagner".

Terry T. Wagner
Lancaster County Sheriff



LANCASTER COUNTY BOARD OF COMMISSIONERS

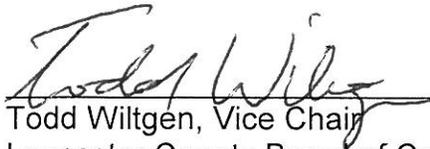
Roma Amundson Larry Hudkins Deb Schorr Todd Wiltgen Bill Avery
Kerry Eagan, *Chief Administrative Officer* Gwen Thorpe, *Deputy Chief Administrative Officer*

Lancaster County Disaster Declaration

In anticipation of severe winter weather including heavy snowfall and sustained high winds creating very hazardous blizzard-like conditions in the county starting Monday, February 1st at 6pm and continuing through Wednesday, February 3rd at 6am, Lancaster County is likely to suffer damage to public and private property, disruption of utility service and endangerment of health and safety of the citizens of Lancaster County.

Therefore, the Lancaster County Board of Commissioners has declared a state of emergency authorized under Nebraska State Statute R.R.S. 81-829.50 on behalf of Lancaster County, and will execute for and on behalf of Lancaster County, the expenditure of emergency funds from all available sources, the invoking of mutual aid agreements, and the applying to the State of Nebraska for assistance from the Governor's Emergency Fund and any other resources he/she deems necessary in the fulfillment of his/her duties.

Dated this 1 day of February, 2016.

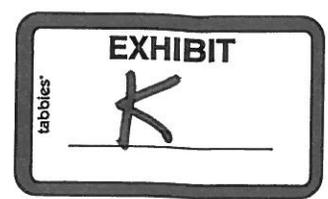


Todd Wiltgen, Vice Chair
Lancaster County Board of Commissioners



Dan Nolte
Lancaster County Clerk

2-1-2016
Date



Reference Schematic for County Commissioners

External Matters:

<p>Legislative Priorities:</p> <ol style="list-style-type: none"> 1. Support Mental Health Court and Veterans' Court and funding for them. 2. Support Criminal Justice Reform, address rising jail costs, and mitigate the fiscal impact to county jails. 3. Eliminate unfunded/underfunded mandates by the State, especially paying for HHS space 4. Share with State in automotive state sales revenue. 5. Reinstate State Prisoner Reimbursement Program. 6. Increase state aid to counties 7. Make a determination about JDAI in light of the proposed Unicameral bills and the State of the Judiciary speech 8. Support Threshold bill 9. Respond to RTSD bill with change in levy determination 10. Support NACO priorities. 11. Attend hearings of county importance. 12. Meet with senators regarding specific bills that impact county. 13. And others.... 	<p>Budget:</p> <ol style="list-style-type: none"> 1. Examine feasibility of zero-based budgeting for county. 2. Plan training for directors/elected officials regarding zero-based budgeting. 3. Accept one dep't's work with zero-based budgeting as a test case. 4. Begin initiating the steps for zero-based budgeting for 2017-2018. 5. Ensure support of RTSD as promised with graduated levy increases. 6. Manage the employment, salary increases, materiel requirements, etc. in order to steward the taxpayers' contributions conscientiously. 7. Other requests of directors, elected officials on case-by-case basis.
<p>Infrastructure:</p> <ol style="list-style-type: none"> 1. Funding for Roads and Bridges 2. RTSD 3. South Beltway 4. East Beltway, funding to purchase ROW corridor. 5. Saltillo 6. South 98th between "O" and "A" 	<p>Community/Constituent Concerns:</p>

Internal/Managerial Matters:

<p>Strategic Plan:</p> <ol style="list-style-type: none"> 1. Met on 21 January with initial facilitators. Their report to be delivered within 3 – 4 weeks. 2. Determine next steps after receipt of the follow-up report. 3. Projected completion date, June, to coincide with Annual Report. 	<p>Annual Report:</p> <ol style="list-style-type: none"> 1. June – Synopsis of activities within the county, budget, etc. for public information at time of 2016-2017 publishing. 2. Need to identify person to put information together. Journalism intern is not an option. 3. Lead person:
<p>Evaluation Schedule of Appointed Directors/Joint Directors:</p> <ol style="list-style-type: none"> 1. January – Shelli Schindler 2. February – Sara Hoyle 3. June – Kim Etherton, Scott Etherton, Mike Thurber, Gwen Thorpe 4. July – Jim Davidsaver, Don Killeen, Rick Ringlein 5. August – Sue Eckley 6. November – Brent Meyer 7. December – Kerry Eagan, Dennis Meyer <p><i>Joint Directors to be evaluated on City Schedule which Kerry coordinates with Rick Hoppe.</i></p>	<p>Public Information, Communications, PR Plan:</p> <ol style="list-style-type: none"> 1. Update county website 2. Facebook? Twitter? Public Information contract hire? 3. How to manage the news cycles? 4. How to communicate with public most effectively? 5. Sample Communication Strategic Plan from Mecklenburg County, TN? 6. Melanie Dawkins? Or another PR individual/firm?
<p>Handbook for Elected Officials, Appointed Directors:</p> <ol style="list-style-type: none"> 1. Have information regarding job descriptions of appointed directors. 2. Kerry has list of possible topics for inclusion. 	<p>Electronic Records Management Systems within County:</p> <ol style="list-style-type: none"> 1. TRIM management to begin transition to County Clerk's office. 2. 4 Feb is hire date for TRIM administrator. 3. Scheduled and documented training of

<p>Target Date for Handbook Completion?</p>	<p>people interested in utilizing TRIM to begin.</p> <ol style="list-style-type: none"> 4. Increased coordination of Records Information Manager, Information Systems director, and TRIM Administrator to be initiated with oversight by Kerry and County Clerk. 5. CREDIBLE as proposed system for Crisis Center, replacing eBIHN system? Need an RFP? 6. Examination of IS costs for county – where can we cut? IS costs to county range well over \$1,000,000. No idea where to begin, but this is a huge expense for county, and we should examine where we may potentially make cuts.
<p>Emergency Management Drills/Active Shooter:</p> <ol style="list-style-type: none"> 1. Tornado drill in March; Mark Hoskings, Kerry Eagan, and department heads 2. Active Shooter training to begin within departments; each department to meet with Sheriff to determine best avenues for running, hiding, or fighting. Board should set example; administrative department should ask for training. 3. Testing of Panic buttons – where is the panic button in the administrative office, in chamber, etc. 4. Employment of additional law enforcement person to monitor CC Building. 5. Published weather emergency policies for county/Continuation of government policies in event of emergency or disaster. If plans already exist, which they probably do, it might be good if the Board of Commissioners was briefed on the policies/plans by Jim Davidsaver. 	<p>Citizen Appointments to Boards:</p> <ol style="list-style-type: none"> 1. Review the packet of interested citizens regularly to learn if certain boards may be applicable to their interests. Goal is to develop more citizen involvement on boards to obtain more citizen awareness.

Tours of County Buildings and Offices:

1. In progress.
2. Would suggest that the 2017 mid-year budget meeting be at the revamped conference rooms in County Extension.
3. K St Building to include purchasing, adult probation, and Records Management
4. Emergency Management center and garages. Maybe include a visit with ham radio operators.
5. Suggest that the fall Legislative Retreat held with senators, directors, elected officials be at the new jail, youth services center, or other locations to showcase the county buildings to senators.

Elected Official Involvement in Meetings:

1. Purposefully engage with elected officials to meet with the board and to attend various meetings. While it is true that the elected officials have wide discretion in the activities of their department, they most certainly do have to work with the Board of Commissioners. The Board of Commissioners is the executive body for the county, and the other elected officials must have a relationship with us. We do approve their budgets, hiring decisions and salaries, and specific purchases and other requests.

Volunteer Activities of the Board:

1. Hosting a Water station during Lincoln Marathon?
2. Taking tickets at an event at the Lancaster Event Center?
3. Other ideas for future activities?

Review of Policies:

1. Have absolutely no idea of policies that should be reviewed – perhaps the development of the Handbook will reveal this to us. Nevertheless, it is probably true that policies exist that were written several years (decades?) ago that should be reviewed in light of modern technology, recent laws and statutes, employment practices, construction concepts, etc. We should be alert to these and make changes where necessary. Kerry and Larry would probably be the key contacts on this topic. While it is true that the reasons for existence of county government have not changed over the years, certainly the delivery of services, communications, expectations, statutes, and laws in general have changed, thus quite probably requiring a look at specific policies.
2. Ideas?