

STATE GOVERNMENT CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

SUMMARIES OF FUND REVENUE,
EXPENDITURES AND BALANCES



December 2011

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EXPENDITURES AND BALANCES

Prepared by:
Legislative Fiscal Office

December 2011

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INTRODUCTION

This report entitled "State Government Cash and Revolving Funds" is 13th in a series of reports published every other year since 1987. The initial report was produced in response to a tax study authorized by LR 384 (1986). (The first four reports in the series were titled "User Fees and Miscellaneous Taxes in Nebraska State Government".) The report format has remained largely unchanged from the first edition and includes the amount of each fee, revenue generated, use of fee, statutory authority and beginning and ending fund balances. This report revises the previous report by providing information for fiscal years 2009-10 and 2010-11. For reference purposes, fiscal year 2008-09 information is republished.

Since all fees and other revenue accruing to the state are ultimately deposited into a fund until expended, this report was organized to be fund specific. The information is provided for each cash and revolving fund currently in use by state agencies and includes the following: A description of the lawful uses of money contained in each fund and the statute providing for its creation; a listing of deposited fees, taxes, etc., along with their statutory authority; and a fund summary which includes beginning and ending balances as well as a breakdown of major revenue and expenditure categories. This report also catalogs miscellaneous General Fund revenue sources which generate under \$5 million of revenue annually. Note that such General Fund receipts are listed under the responsible state agency, however, such receipts are not segregated and designated for that agency's sole use. Receipts are deposited to the General Fund which supports all General Fund agencies.

If additional information is required on any item in this report, it is suggested that the reader refer to the Legislator's Guide to Nebraska State Agencies published by the Legislative Fiscal Office or use statute citations to review actual statutory language. Please also feel free to contact the Legislative Fiscal Office with any questions.

As with any project this size, errors and omissions may occur. We would appreciate your comments should an errata become necessary and for reissues of this document in future years.

NOTES ON FUND INFORMATION

1. Explanation of fund types.

1000 - General Fund - Accounts for all financial resources not required to be accounted for in another fund.

2000 Series - Cash Funds - Accounts for revenues generated by specific activities from sources outside of state government and the expenditures directly related to the generation of the revenues.

5000 Series - Revolving Funds - Accounts for the operation of state agencies which provide goods and services to other departments or agencies within state government.

2. Cautionary note on fiscal year beginning and ending balances. The cash and revolving fund balances reflect the actual fund balance without any adjustment for outstanding obligations or encumbrances. The seasonal timing of revenue and expenditures can also affect the size of the year-end fund balance in relation to total fiscal year expenditures.

3. Cautionary note on month-ending high and low balance data. Data regarding month-ending balances was retrieved based upon the amount of money available in the general cash account of a fund. This

reflects the actual amount of cash available for expenditure in the fund. The fiscal year-ending information shown in the fund summary may also include amounts shown as financial assets that are due to the fund, or fund liabilities that are due to vendors.

Cash and Revolving Fund Facts

- As defined by the Department of Administrative Services accounting division, a cash fund is "used to account for revenues and expenditures that are directly related to specific activities with sources outside of state government. This excludes activities with the federal government which are accounted for in federal funds."
- Laws governing cash funds establish specific uses for the funds and do not permit the use of the fund for other purposes. The use of the fund is directly tied to the individuals or entities paying the fee or charge. For example, cash funded industry regulatory programs receive revenue from licensing and regulation fees paid by the particular group being regulated.
- A variety of methods are specified in law to establish fees and charges deposited in cash funds. Some fees are set at an absolute level and may not be adjusted by the governing agency' other fees have a range or a cap established in law that allows the governing agency to adjust fees; other statutes permit agencies to establish fees at a level sufficient to fund required program costs.
- The way that fees and charges are established in law may impact the ongoing balance of a cash fund. A more flexible fee range allows an agency to adjust fees to meet increasing program needs or to lower fees if necessary. Fees that are established at a specific level are often intended to provide program funding costs for several years. As a result, higher fund balances may be seen in early years, with balances diminishing over the years as program costs increase.
- Cash fund balances may fluctuate throughout the fiscal year based upon the cash flow of revenue receipts or if a program has seasonal variations in activity levels. Neither the fiscal year-ending balance nor month-ending balances may be representative of the high and low fund balances on any particular day during the fiscal year.
- As defined by the Department of Administrative Services accounting division, a revolving fund is "used to account for the financing of goods or services provided by one state agency to another state agency on a cost-reimbursement basis."
- Charges for services such as data processing, accounting, communication and purchasing and for building and equipment (including motor pool) rentals are processed through revolving funds. The Department of Administrative Services has a large number of revolving funds. Fees charged to state agencies for revolving fund services are based upon the cost of services, materials and property maintenance. Some revolving funds are used to account for program-to-program reimbursements within an agency.
- Administratively-created cash and revolving funds are authorized under Section 81-1111.04. The DAS Accounting Administrator may create a fund to account for gifts, bequests and devices when no cash fund exists or to account for specific, one-time, non-federal sources. If an administratively-created fund exists for more than two years, the expending agency is required to lapse unused fund balances or to permanently establish the fund in law.

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20300 - NEBRASKA LEGISLATIVE SHARED INFORMATION SYSTEM CASH FUND
EXPENDED IN PROGRAM 122**

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

The Nebraska Legislative Shared Information System (NLSIS) Cash Fund was initially created to receive and disperse revenue generated from subscribers who were provided access to the shared information system. With the inclusion of this information on the Legislature's website, charges for NLSIS were discontinued in December 1996.

Since that time, income accrues to this fund for the sale of electronic copies of statutes and bills.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 89,593 | 89,892 | 82,459 |
| Revenue: | | | |
| Subscription revenue | 5,093 | 11,539 | 3,033 |
| Interest | 3,991 | 2,719 | 2,157 |
| Transfer to General Fund | 0 | (10,505) | (11,009) |
| Other | 0 | 0 | 0 |
| Total Revenue | 9,084 | 3,753 | (5,819) |
| Expenditures: | | | |
| Data processing | 0 | 0 | 0 |
| Hardware/software | 10,832 | 18,069 | 14,116 |
| Equipment | 0 | 0 | 0 |
| Other | 952 | 1,117 | 1,763 |
| Total Expenditures | 11,784 | 19,186 | 15,879 |
| Ending Balance | <u>86,892</u> | <u>71,459</u> | <u>49,761</u> |
| Highest month-ending balance | 87,748 | 90,521 | 71,349 |
| Lowest month-ending balance | 86,137 | 71,463 | 49,761 |

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20330 - CLERK OF THE LEGISLATURE CASH FUND
EXPENDED IN PROGRAM 123**

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

The Clerk of the Legislature Cash Fund was created in 1994 (LB 872) as part of various revisions to the statutes relating to lobbyist registration and reporting. Registration fees were increased and rather than being deposited to the General Fund, the revenues were divided equally between this fund and the Political Accountability and Disclosure Commission. Funds are used to pay the costs of lobbyist registration and receipt and distribution of required lobbyist statements.

Lobby registration fees shown below reflect the full fee and differ whether the lobbyist receives compensation or lobbies without compensation.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Lobbyist Registration Fee: | | | |
| Lobby for compensation | \$100 | \$100 | \$100 |
| Lobby without compensation | 15 | 15 | 15 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 273,910 | 295,824 | 284,756 |
| Revenue: | | | |
| Registration fees (50%) | 35,541 | 32,653 | 34,051 |
| Interest | 13,204 | 9,526 | 7,776 |
| Transfer to General Fund | 0 | (1,220) | (145,539) |
| Total Revenue | 48,745 | 40,959 | (103,712) |
| Expenditures: | | | |
| Personal Services | 25,616 | 48,009 | 29,402 |
| Printing | 820 | 0 | 662 |
| Other | 395 | 2,908 | 906 |
| Equipment | 0 | 1,110 | 1830 |
| Total Expenditures | 26,831 | 52,027 | 32,800 |
| Ending Balance | <u>295,824</u> | <u>284,756</u> | <u>148,244</u> |
| Highest month-ending balance | 299,634 | 296,960 | 283,126 |
| Lowest month-ending balance | 270,303 | 284,756 | 149,918 |

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20350 – BIOTECHNOLOGY DEVELOPMENT CASH FUND
EXPENDED IN PROGRAM 122**

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

LB 246 enacted in the 200 legislative session provided for development of a statewide strategic plan for biotechnology in Nebraska. The Natural Resources Committee of the Legislature, in conjunction with the Executive Board commissioned a nonprofit corporation to provide research, analysis, and recommendations to the committee for the development of the plan. The nonprofit corporation also provided \$100,000 to match the \$100,000 provided by the state.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 55,695 |
| Revenue: | | | |
| Contribution from contractor | 0 | 100,000 | 0 |
| Interest | 0 | 1,695 | 1,375 |
| Transfer from General Fund | 0 | 100,000 | 0 |
| Total Revenue | 0 | 201,695 | 1,375 |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Printing | 0 | 0 | 0 |
| Contractual Services | 0 | 146,000 | 34,000 |
| Equipment | 0 | 0 | 0 |
| Total Expenditures | 0 | 146,000 | 34,000 |
| Ending Balance | <u>0</u> | <u>55,695</u> | <u>33,070</u> |
| Highest month-ending balance | 299,634 | 200,000 | 55,906 |
| Lowest month-ending balance | 270,303 | 0 | 32,506 |

AGENCY 05 – SUPREME COURT

**FUND 20510- SUPREME COURT REPORTS CASH FUND (24-209; 24-212)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund consists of payments received from the sale of the following publications: Nebraska Reports, Nebraska Appellate Reports, Nebraska Advance Sheets, and Decisions of the Nebraska Court of Appeals. Section 24-212 states that payments for such publications shall be made from the Supreme Court Reports Cash Fund. The money is used to offset the costs of printing, publication, and distribution. Additionally, the Supreme Court receives a handling fee for the distribution, sale, and accounting of the Nebraska Statutes, Session Laws, and Legislative Journal published by the Legislature. The handling fee is also deposited into this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Advance Sheets: | | | |
| Per issue | \$ 5 | 5 | 5 |
| Month | \$17.50 | 17.50 | 17.50 |
| Year (renewed before July 1/renewed after July 1) | \$190/210 | 190/210 | 190/210 |
| Decisions of the Nebraska Court of Appeals: | | | |
| Per issue | \$5 | 5 | 5 |
| Month | \$16 | 16 | 16 |
| Year (renewed before July 1/renewed after July 1) | \$175/192 | 175/192 | 175/192 |
| Both Advance Sheets and Decisions of the Nebraska Court of Appeals per year | \$350 | 350 | 350 |
| Nebraska Reports and Nebraska Appellate Reports | \$55 | 55 | 75 |
| Base Rate Handling Fee | \$7.50 | 7.50 | 7.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 303,764 | 280,311 | 212,953 |

| | | | |
|--|----------------|----------------|----------------|
| Revenue: | | | |
| Reproduction and publication | 84,904 | 62,182 | 88,152 |
| Investment income | 11,858 | 7,122 | 5,237 |
| Postage and handling charges from book sales | 56,592 | 26,545 | 31,385 |
| Other Revenue and Adjustments | 19,093 | 10,292 | 5,614 |
| Total Revenue | 172,447 | 106,141 | 130,388 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Salaries and Benefits | 25,933 | 26,488 | 26,610 |
| Operating Expenses | 169,967 | 147,010 | 171,010 |
| Travel | 0 | 0 | 56 |
| Total Expenditures | 195,900 | 173,498 | 197,676 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>280,311</u> | <u>212,953</u> | <u>145,664</u> |
| Highest month-ending balance | 281,568 | 262,119 | 185,994 |
| Lowest month-ending balance | 230,590 | 172,600 | 111,867 |

AGENCY 05 - SUPREME COURT

**FUND 20520 - PROBATION CASH FUND (29-2259.01; 60-4,115)
EXPENDED IN PROGRAM 67**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The revenue from this fund consists of fees imposed on traditional and intensive supervision probationers, and fees from the ignition interlock permits. The fund was established by Laws 1990, LB220, for the probation fee provisions, and amended by Laws 2009, LB497, to include the ignition interlock permit fee provisions.

Laws 2011, LB667, moved all ignition interlock provisions from Probation Administration to the Department of Motor Vehicles. Any money collected pursuant to the ignition interlock provisions remaining in the Probation Cash Fund shall be transferred on the operative date of LB667 (January 1, 2012) to the Department of Motor Vehicles Ignition Interlock Fund.

PROBATION FEE PROVISIONS:

Section 29-2259.01 states that expenditures from the fund shall be used to support the costs of the services for which the money was collected, such as drug testing and electronic monitoring.

If court ordered, all probationers on traditional and intensive supervision are subject to substance abuse testing in order to identify drug and/or alcohol use. Computer-aided offender screening is utilized to determine the extent of the probationer's risks/needs and suitability for probationary programming. Intensive supervision probationers are additionally responsible for the costs of electronic monitoring in order to monitor the probationer's physical movements within the community. Fees for drug testing, computerized screening, and electronic monitoring are established on a fixed schedule, but payment is based upon the probationer's ability to pay. See section 29-2262.

IGNITION INTERLOCK PERMIT FEE PROVISIONS:

The Ignition Interlock Device Fund was created by Laws 2008, LB736, and had an operative date of January 1, 2009. The fund was repealed by Laws 2009, LB497.

Money in the fund was transferred to the Probation Cash Fund. Fee revenues that were deposited into the Ignition Interlock Device Fund are now deposited into the Probation Cash Fund.

Section 29-2259.01 states that Probation Administration shall use no more than 5% of the interlock permit fee revenue collected for administrative costs. On the fiscal note to LB497, Probation Administration stated that this amount would be used to offset a portion of accounting staff salaries to reflect their time processing payments and notifying the appropriate courts of any interlock device violations.

The statute also states that expenditures from the Probation Cash Fund may also be used to offset the cost of installing, removing, and maintaining an ignition interlock device when a defendant is determined to be indigent. Expenditures are limited to the amount of fee revenue collected from the ignition interlock permits, less the 5% administrative costs of Probation Administration.

Transfers from the fund are not authorized under existing law.

AGENCY 05 - SUPREME COURT

FUND 20520 - PROBATION CASH FUND,CONT'D.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|-------------------------------------|----------------|
| Drug testing (29-2262) | \$3-9/month | 3-9/month | 3-9/month |
| Computerized screening (29-2262) (Traditional and intensive) | \$10/test | 10/test | 10/test |
| Electronic monitoring (29-2262) (Intensive only) | \$3-9/day | 3-9/day | 3-9/day |
| Ignition interlock permit fee (60-4,115) | | Total fee \$45, Fund's share \$40 | |
| Duplicate or replacement ignition interlock permit fee (60-4,115) | | Total fee \$10, Fund's share \$4.75 | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 171,158 | 291,211 | 484,260 |
| Revenue: | | | |
| Drug testing | 510,156 | 505,392 | 489,935 |
| Electronic monitoring | 41,743 | 35,082 | 14,829 |
| Investment interest | 7,825 | 8,867 | 16,677 |
| Transfer from the Ignition Interlock Device Fund | 14,385 | 96,729 | 0 |
| Interlock Permit Fees | 0 | 25,856 | 89,194 |
| Other Revenue and Adjustments | 64,567 | 58,018 | 58,590 |
| Total Revenue | 638,676 | 729,944 | 669,225 |
| Expenditures: | | | |
| Operating Expenses | 371,984 | 402,533 | 489,378 |
| Capital Outlay | 146,639 | 134,361 | 0 |
| Total Expenditures | 518,623 | 536,894 | 489,378 |
| Ending Balance | <u>291,211</u> | <u>484,260</u> | <u>664,107</u> |
| Highest month-ending balance | 231,233 | 424,282 | 604,129 |
| Lowest month-ending balance | 116,693 | 226,270 | 427,928 |

AGENCY 05 - SUPREME COURT

**FUND 20525 - IGNITION INTERLOCK DEVICE FUND
EXPENDED IN PROGRAM 67**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Ignition Interlock Device Fund was created by Laws 2008, LB736, and had an operative date of January 1, 2009. The fund was repealed by Laws 2009, LB497, and had an effective date of May 14, 2009.

Money in the fund was transferred to the Probation Cash Fund. Fee revenues that were deposited into the Ignition Interlock Device Fund are now deposited into the Probation Cash Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|-------------------------------------|----------------|
| Ignition interlock permit fee (60-4,115) | | Total fee \$45, Fund's share \$40 | |
| Duplicate or replacement ignition interlock permit fee (60-4,115) | | Total fee \$10, Fund's share \$4.75 | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|----------------------|-----------------|-----------------|
| Beginning Balance | 0 | 10,358 | 0 |
| Revenue: | | | |
| Ignition Interlock Permit Fees | 24,671 | 85,326 | 0 |
| Investment Income | 72 | 1,045 | 0 |
| Operating Transfers Out | (14,385) | (96,729) | 0 |
| Total Revenue | 10,358 | (10,358) | 0 |
| Expenditures: | | | |
| Operating Expenses | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>10,358</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 14,185 | 96,729 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 05 - SUPREME COURT

**FUND 20530 SUPREME COURT EDUCATION FUND (24-205)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Supreme Court Education Fund was created by Laws 2003, LB760. Revenue to this fund comes from a fee on court filings. Section 24-205 states that except as otherwise directed by the Supreme Court, the fund shall only be used to aid in supporting the mandatory training and education programs for judges and employees of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and Nebraska Probation System as enacted by rule of the Supreme Court.

The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to training and education until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Education fee (33-154) | \$1 | 1 | 1 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 514,251 | 554,585 | 558,813 |
| Revenue: | | | |
| Education Fees | 429,424 | 411,786 | 397,408 |
| Investment income | 24,953 | 19,892 | 21,779 |
| Other revenue sources | 40,022 | 19,543 | 15,923 |
| Total Revenue | 494,399 | 451,221 | 435,110 |
| Expenditures: | | | |
| Salaries and Benefits | 174,222 | 180,851 | 162,955 |
| Operating Expenses | 116,643 | 182,560 | 65,362 |
| Travel | 163,199 | 83,582 | 37,689 |
| Total Expenditures | 454,064 | 446,993 | 266,006 |
| Ending Balance | <u>554,585</u> | <u>558,813</u> | <u>727,917</u> |
| Highest month-ending balance | 555,692 | 651,510 | 729,024 |
| Lowest month-ending balance | 501,348 | 559,920 | 578,394 |

AGENCY 05 - SUPREME COURT

**FUND 20540 - SUPREME COURT AUTOMATION CASH FUND (24-227.01)
EXPENDED IN PROGRAM 570**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 1993, LB832, created this fund and related fees to support automation expenses of the courts and the probation system. A court automation fee of \$3 was imposed as additional court costs. The fee was effective from July 1, 1993, to June 30, 1997. The fee was eliminated by LB216 in the 1997 session. LB13, passed during the 2002 Special Session, reinstated the court automation fee at a rate of \$6. Laws 2009, LB35, increased the fee to \$8 starting on August 30, 2009. Section 33-107.03 states that the court automation fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 24-227.01 states that except as otherwise directed by the Supreme Court, the fund shall be used to support automation expenses of the courts and the probation system from the court automation budget program. The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to court automation expenses until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013. Ongoing transfers from the fund are not authorized under existing law. However, Laws 2009, First Spec. Sess., LB1 & LB3, made a one-time transfer to the General Fund of \$201,502 in FY10-11.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Automation fee (33-107.03) | \$6 | 8 | 8 |
| JUSTICE Search Rates: | | | |
| Per Search | \$15 | 15 | 15 |
| Per Case Lookup Fee | \$1 | 1 | 1 |
| Bulk Subscription Fee Per Month (unlimited searches) | \$300 | 300 | 300 |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 1,593,573 | 2,071,702 | 2,806,411 |

| | | | |
|-------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Court Automation Fees | 2,837,845 | 3,267,085 | 3,458,908 |
| JUSTICE search fees | 673,575 | 788,365 | 653,010 |
| Investment income | 90,377 | 77,640 | 102,970 |
| Operating transfers out | 0 | 0 | (201,502) |
| Operating transfers in | 0 | 0 | 4,205 |
| Total Revenue | 3,601,797 | 4,133,090 | 4,017,590 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Salaries and Benefits | 487,342 | 503,256 | 515,920 |
| Operating Expenses | 2,548,804 | 2,814,910 | 3,368,812 |
| Travel | 22,774 | 16,298 | 32,155 |
| Capital Outlay | 64,748 | 63,916 | 45,318 |
| Total Expenditures | 3,123,668 | 3,398,380 | 3,962,205 |

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>2,071,702</u> | <u>2,806,411</u> | <u>2,861,797</u> |
| Highest month-ending balance | 2,109,741 | 2,849,553 | 3,205,636 |
| Lowest month-ending balance | 1,640,760 | 2,114,172 | 2,839,679 |

AGENCY 05 - SUPREME COURT

**FUND 20550 - DISPUTE RESOLUTION CASH FUND (25-2921)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 1996, LB922, created the Dispute Resolution Cash Fund. Laws 2003, LB760, imposed a dispute resolution fee. The fee shall be taxed as costs for each case filed in each county court and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and Supreme Court.

Section 25-2921 states that except as otherwise directed by the Supreme Court, the fund shall be used for the administration of the Office of Dispute Resolution and the support of the six approved mediation centers: Beatrice, Fremont, Kearney, Lincoln, Omaha, and Scottsbluff. Currently, the fund is used only for the support of the six approved mediation centers, and each mediation center receives \$45,000.

The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to the support of the six approved mediation centers until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Dispute resolution fee (33-155) | \$0.75 | 0.75 | 0.75 |
| Public & private funds (25-2908) | ----- | ----- | ----- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 216,994 | 281,204 | 330,874 |
| Revenue: | | | |
| Dispute resolution fee | 323,702 | 310,388 | 298,552 |
| Investment income | 10,507 | 9,282 | 11,194 |
| Total Revenue | 334,209 | 319,670 | 309,746 |
| Expenditures: | | | |
| Aid | 270,000 | 270,000 | 270,000 |
| Total Expenditures | 270,000 | 270,000 | 270,000 |
| Ending Balance | <u>281,204</u> | <u>330,874</u> | <u>370,620</u> |
| Highest month-ending balance | 281,204 | 330,874 | 370,620 |
| Lowest month-ending balance | 179,911 | 243,784 | 291,303 |

AGENCY 05 - SUPREME COURT

**FUND 20555 - PARENTING ACT FUND (43-2943)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2007, LB554, created the Parenting Act Fund, which became operative on January 1, 2008. Section 43-2943 states that the State Court Administrator, through the Office of Dispute Resolution, approved mediation centers, and court conciliation programs, shall use the fund to carry out the Parenting Act. The funds are used as follows: Each mediation center and the Douglas County Conciliation Court receive \$20,000, and the rest is allocated based on Parenting Act caseload handled by each recipient.

There are two additional court fees created under the Parenting Act:

1. Section 33-106.03 creates the dissolution of marriage docket fee of \$75, of which \$25 is credited to the Nebraska Child Abuse Prevention Fund and \$50 is credited to the Parenting Act Fund.
2. Section 33-107.02 creates an additional docket fee of sixty-five dollars to be collected by the clerk of the county court or district court for each proceeding to modify a decree of dissolution or annulment of marriage, to modify an award of child support, or to modify child custody, parenting time, visitation, or other access as defined in section 43-2922. A County Attorney or authorized attorney shall not be required to pay the fee for services provided under Title IV-D of the federal Social Security Act. Of the sixty-five-dollar fee, fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|-----------------------------------|----------------|
| Dissolution of Marriage Docket Fee (33-106.03) | | Total fee \$75, Fund's share \$50 | |
| Docket Fee (33-107.02) | | Total fee \$65, Fund's share \$50 | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 192,596 | 436,997 | 508,167 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Parenting Act Docket Fees | 492,865 | 512,781 | 517,237 |
| Investment income | 11,536 | 12,659 | 16,277 |
| Total Revenue | 504,401 | 525,440 | 533,514 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Operating Expenses | 0 | 4,270 | 0 |
| Aid | 260,000 | 450,000 | 449,906 |
| Total Expenditures | 260,000 | 454,270 | 449,906 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>436,997</u> | <u>508,167</u> | <u>591,775</u> |
| Highest month-ending balance | 436,997 | 508,167 | 591,775 |
| Lowest month-ending balance | 93,572 | 302,875 | 376,002 |

AGENCY 05 - SUPREME COURT

**FUND 20560 – STATE PROBATION CONTRACTUAL SERVICES CASH FUND (29-2259.02)
EXPENDED IN PROGRAM 235**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2000, LB1216. It shall consist only of payments received by the state pursuant to contractual agreements with political subdivisions for probation services provided by Probation Administration.

Section 29-2259.02 states that except as otherwise directed by the Supreme Court, the fund shall only be used to pay for probation services provided to political subdivisions which enter into contractual agreements with Probation Administration. The fund shall be administered by the Probation Administrator.

The “except as otherwise directed by the Supreme Court” language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to probation services provided to political subdivisions until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|---|----------------|----------------|
| Probation services payments (29-2259.02) | ----- contractual agreement amounts ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 101,497 | 180,008 | 155,634 |
| Revenue: | | | |
| Intergovernmental revenue | 327,669 | 348,713 | 363,202 |
| Investment interest | 3,343 | 4,256 | 3,785 |
| Total Revenue | 331,012 | 352,969 | 366,987 |
| Expenditures: | | | |
| Salaries and Benefits | 212,988 | 345,544 | 383,753 |
| Operating Expenses | 24,372 | 16,340 | 31,706 |
| Travel | 4,103 | 5,346 | 6,802 |
| Capital Outlay | 11,037 | 10,113 | 0 |
| Total Expenditures | 252,500 | 377,342 | 422,262 |
| Ending Balance | <u>180,008</u> | <u>155,634</u> | <u>100,360</u> |
| Highest month-ending balance | 133,132 | 197,242 | 161,135 |
| Lowest month-ending balance | 669 | 23,501 | 8,263 |

AGENCY 05 - SUPREME COURT

FUND 20570 – COUNSEL FOR DISCIPLINE CASH FUND (24-229) EXPENDED IN PROGRAM 52

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2007, LB322. It is established within the Nebraska Supreme Court and administered by the State Court Administrator. The fund shall consist of a portion of the annual membership dues assessed by the Nebraska State Bar Association and remitted to the Nebraska Supreme Court.

Section 24-229 states that except as otherwise directed by the Supreme Court, the fund shall only be used to pay the costs associated with the operation of the Office of the Counsel for Discipline.

The “except as otherwise directed by the Supreme Court” language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to the costs associated with the operation of the Office of the Counsel for Discipline until June 30, 2011. The authority to use this cash fund for general court and probation operations was not extended.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Attorney Assessment (Supreme Court Rules § 3-301(E)) | | | |
| Active Members | \$80 | 80 | 60 |
| Inactive Members | \$40 | 40 | 30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 896,375 | 1,090,757 | 1,308,469 |
| Revenue: | | | |
| Attorney assessments | 655,649 | 657,168 | 458,675 |
| Investment income | 41,854 | 37,140 | 43,124 |
| Other revenue and adjustments | 960 | 0 | 0 |
| Total Revenue | 698,463 | 694,308 | 501,799 |
| Expenditures: | | | |
| Salaries and Benefits | 366,716 | 374,705 | 374,039 |
| Operating Expenses | 124,274 | 94,682 | 135,119 |
| Travel | 13,091 | 7,208 | 6,672 |
| Total Expenditures | 504,081 | 476,595 | 515,830 |
| Ending Balance | <u>1,090,757</u> | <u>1,308,469</u> | <u>1,294,439</u> |
| Highest month-ending balance | 1,119,070 | 1,389,819 | 1,451,162 |
| Lowest month-ending balance | 701,138 | 909,032 | 1,096,753 |

AGENCY 05 - SUPREME COURT

**FUND 20580 – PROBATION PROGRAM CASH FUND (29-2262.07)
EXPENDED IN PROGRAMS 420 and 435**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB46. Revenue to this fund comes from probation enrollment and programming fees (See the Schedule of Fees and Taxes below). Additionally, General Funds appropriated to the Crime Commission are transferred into this fund to be used for a specialized supervision program for felony drug offenders, problem solving courts, day and evening reporting centers, and for substance abuse evaluation and treatment of offenders. Probation Administration implements these programs. Laws 2011, LB390, moved the General Fund appropriations for reporting centers, specialized courts, and substance abuse treatment from the Crime Commission to the Supreme Court. These provisions of LB390 were operative on July 1, 2011 (FY11-12).

Except as otherwise directed by the Supreme Court, expenditures from this fund are to be used by the Probation Administrator to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced probation-based and non-probation-based (parole) programs and services in which probation personnel or resources are utilized pursuant to an interlocal agreement to purchase services to provide such programs aimed at enhancing offender supervision in the community and for treatment.

Such programs and services include specialized supervision, related equipment purchases, training, and programs that address an offender’s vocational, educational, mental health, behavioral, or substance abuse treatment needs (community corrections programs).

The “except as otherwise directed by the Supreme Court” language was added by Laws 2009, First Spec. Sess., LB3. This language allows the Supreme Court to use this cash fund to pay for general court and probation operations in addition to community corrections programs until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Ongoing transfers from the fund are not authorized under existing law. However, Laws 2009, First Special Session, LB1 and LB3, made a transfer to the General Fund of \$479,572. Laws 2010, LB800, made a transfer of \$350,000 to the Violence Prevention Cash Fund. These transfers occurred in FY10-11.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
|--|-----------------------|-----------------------|-----------------------|

See following page for Schedule of Fees and Taxes

AGENCY 05 - SUPREME COURT

FUND 20580 – PROBATION PROGRAM CASH FUND, CONT'D.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|--|----------------|----------------|
| Regular Probation and Intensive Supervision Probation enrollment fee (29-2262.06) | \$30 | 30 | 30 |
| Regular Probation programming fee (29-2262.06) | \$25/month | 25/month | 25/month |
| Intensive Supervision Probation programming fee (29-2262.06) | \$35/month | 35/month | 35/month |
| Pass-through funds from the Crime Commission primarily for specialized courts, uniform data fund projects, and reporting centers (effective through 6/30/11) | ----- See the table below for the amount ----- | | |
| Pass-through funds from the Crime Commission, Department of Correctional Services, and Parole primarily for treatment (effective through 6/30/11) | ----- See the table below for the amount ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 9,122,445 | 9,887,052 | 8,375,460 |
| Revenue: | | | |
| Probation enrollment fee | 416,616 | 405,902 | 361,524 |
| Regular Probation programming fee | 2,010,211 | 1,975,902 | 1,893,287 |
| Intensive Supervision programming fee | 158,070 | 171,677 | 165,123 |
| Investment Income | 450,247 | 311,817 | 264,138 |
| Pass-through funds (specialized courts, etc.) | 3,439,897 | 4,049,141 | 5,981,635 |
| Pass-through treatment funds | 2,882,261 | 1,378,804 | 2,536,604 |
| Other Revenue | 10,309 | 18,569 | 2,326 |
| Transfers Out | 0 | 0 | (829,572) |
| Total Revenue | 9,367,611 | 8,311,812 | 10,375,065 |
| Expenditures: | | | |
| Salaries and Benefits | 2,537,354 | 2,424,717 | 2,469,693 |
| Operating Expenses | 6,042,276 | 7,355,700 | 9,005,570 |
| Travel | 20,133 | 23,663 | 49,320 |
| Capital Outlay | 3,240 | 22,206 | 0 |
| Total Expenditures | 8,603,003 | 9,826,286 | 11,524,583 |
| Miscellaneous Adjustments | 0 | 2,884 | 0 |
| Ending Balance | <u>9,887,052</u> | <u>8,375,460</u> | <u>7,225,943</u> |
| Highest month-ending balance | 10,843,200 | 10,461,378 | 8,201,000 |
| Lowest month-ending balance | 9,472,062 | 8,131,584 | 6,390,935 |

AGENCY 05 - SUPREME COURT

**FUND 20595 - MCLE CASH FUND
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The MCLE cash fund (Mandatory Continuing Legal Education) was created by the Nebraska Supreme Court in FY09-10. The Nebraska Supreme Court Rule mandating continuing legal education requires that all active attorneys complete 10 hours of continuing legal education per year beginning in 2010. The Nebraska Supreme Court created the Nebraska MCLE Commission to monitor compliance with the MCLE rule, approve vendors of Continuing Legal Education (CLE), and ensure attorney compliance.

Sponsors of CLE may seek accredited sponsor status by submitting an application and being approved. The legal education programs of an accredited CLE sponsor are automatically approved for CLE credit so long as its status as an accredited CLE sponsor remains active. Additionally, at least 10 days in advance of a course the appropriate fee must be submitted.

A sponsor may choose not to seek accredited status and instead seek separate course approval each time a course is offered. Non-accredited sponsors are to use the online system to request approval for CLE credits for an individual course at least 45 days before the proposed course.

Fee amounts are listed below.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|---|----------------|
| Accredited Providers/Sponsors | | \$200 one-time application fee, plus a \$25 fee per course | |
| Non-Accredited Providers/Sponsors | | \$50 application fee per individual course | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 100,635 |
| Revenue: | | | |
| MCLE Sponsor Fees | 0 | 153,217 | 254,195 |
| Investment Income | 0 | 1,170 | 5,284 |
| Total Revenue | 0 | 154,387 | 259,479 |
| Expenditures: | | | |
| Salaries and Benefits | 0 | 0 | 48,528 |
| Operating Expenses | 0 | 53,752 | 62,991 |
| Travel | 0 | 0 | 1,410 |
| Capital Outlay | 0 | 0 | 4,939 |
| Total Expenditures | 0 | 53,752 | 117,868 |
| Ending Balance | <u>0</u> | <u>100,635</u> | <u>242,247</u> |
| Highest month-ending balance | 0 | 102,831 | 241,367 |
| Lowest month-ending balance | 0 | 0 | 130,485 |

AGENCY 09 - SECRETARY OF STATE

**FUND 20910 - NEBRASKA COLLECTION AGENCY FUND (45-621)
EXPENDED IN PROGRAM 053**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money in this cash fund is used to administer the provisions of the collection agency act under which the Secretary of State investigates, regulates, and licenses collection agencies. All fees collected pursuant to this act are deposited in the cash fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Collections Certificate with seal (45-620) | \$10 | \$10 | \$10 |
| Collection agency license fees (45-620) | \$35-200 | \$35-200 | \$35-200 |
| Solicitor's Certificate (45-620) | \$1 | \$1 | \$1 |
| Investigation Fee (45-606) | \$200 | \$200 | \$200 |
| Records Copy Fee | \$1/page | \$1/page | \$1/page |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 208,538 | 291,788 | 104,517 |
| Revenue: | | | |
| Collection agency license fees | 72,740 | 57,307 | 73,170 |
| Solicitor's certificate fee | 60,291 | 69,095 | 61,161 |
| Others/Transfers | 0 | -252,023 | -4,156 |
| Investment interest | 11,694 | 3,362 | 4,646 |
| Total Revenue | 144,725 | -122,259 | 134,821 |
| Expenditures: | | | |
| Personal services | 47,243 | 52,350 | 52,932 |
| Operating expenses | 11,195 | 8,933 | 8,884 |
| Travel expenses | 3,047 | 3,729 | 3,132 |
| Total Expenditures | 61,485 | 65,012 | 64,948 |
| Ending Balance | <u>291,788</u> | <u>104,517</u> | <u>174,390</u> |
| Highest month-ending balance | 297,247 | 115,137 | 181,694 |
| Lowest month-ending balance | 209,197 | 35,651 | 98,232 |

AGENCY 09 - SECRETARY OF STATE

**FUND 20920 - CORPORATIONS CASH FUND (FORMERLY UNIFORM
LIMITED PARTNERSHIP CASH FUND) (67-293)
EXPENDED IN PROGRAM 051**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

One-third of the domestic and foreign corporation and limited liability company fees are deposited into this fund. Also included is one-half of the domestic and foreign limited partnerships fees. The remainder of the fees goes to the General Fund. Money is expended to cover the cost of operation for the Corporation Division.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for Schedule of Fees and Taxes.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

1,274,806

1,537,330

576,456

| | | | |
|------------------------------|---------|------------|---------|
| Revenue: | | | |
| Domestic filing fees | 292,716 | 364,861 | 353,896 |
| Foreign filing fees | 41,422 | 129,322 | 50,900 |
| Domestic limited partnership | 14,397 | 12,653 | 152,073 |
| Foreign limited partnership | 4,150 | 5,720 | 66,116 |
| Interest | 63,437 | 21,847 | 21,089 |
| Other | 378,427 | 92,182 | 175,386 |
| Transfers Out | 0 | -1,038,877 | -32,762 |
| Total Revenue | 794,549 | -412,292 | 786,698 |

| | | | |
|--------------------|---------|---------|---------|
| Expenditures: | | | |
| Personal services | 339,239 | 374,743 | 338,221 |
| Operating expenses | 187,663 | 172,969 | 247,025 |
| Capital outlay | 2,136 | 0 | 0 |
| Travel | 2,987 | 870 | 29 |
| Total Expenditures | 532,025 | 548,582 | 585,275 |

Ending Balance

1,537,330

576,456

777,879

Highest month-ending balance
Lowest month-ending balance

1,547,428
1,285,405

590,706
541,342

777,879
561,098

AGENCY 09 - SECRETARY OF STATE

FUND 20920 - CORPORATIONS CASH FUND (67-293) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Domestic Limited Partnerships (67-293) | \$200 | \$200 | \$200 |
| Amendments | \$10 | \$10 | \$10 |
| Foreign Limited Partnerships (67-293) | \$200 | \$200 | \$200 |
| Amendments | \$10 | \$10 | \$10 |
| Domestic Limited Liability Company (21-2634) | \$100 | \$100 | \$100 |
| Amendments | \$10 | \$10 | \$10 |
| Foreign Limited Liability Company (21-2634) | \$100 | \$100 | \$100 |
| Amendments | \$10 | \$10 | \$10 |
| Domestic Corporations (33-101) | \$60/minimum* | \$60/minimum* | \$60/minimum* |
| Amendments | \$25* | \$25* | \$25* |
| Foreign Corporations (33-101) | \$130* | \$130* | \$130* |
| Amendments | \$25* | \$25* | \$25* |
| Nonprofit Corporations (21-1905) | \$10 | \$10 | \$10 |
| Amendments | \$5 | \$5 | \$5 |
| Nonprofit Biennial Fee (21-1905) | \$20 | \$20 | \$20 |
| Certificates with Seal (21-2005) | \$10 | \$10 | \$10 |
| Photocopies (21-2005) | \$1 | \$1 | \$1 |
| General Partnerships (67-462) | \$200 | \$200 | \$200 |
| Amendments | \$10 | \$10 | \$10 |
| Limited Liability Partnerships (67-462) | \$200 | \$200 | \$200 |
| Amendments | \$10 | \$10 | \$10 |
| Limited Cooperative Associations, Nonprofit | | \$10 | \$10 |
| Amendments | | \$5 | \$5 |
| Limited Cooperative Associations, For Profit | | \$60 | \$60 |
| Amendments | | \$25 | \$25 |

*On the Domestic corporations' fee, there is a varying fee based on authorized stock. A \$5 recording fee per page is also collected and included in this fund on all above.

AGENCY 09 - SECRETARY OF STATE

**FUNDS 20930 and 20931 - RECORDS MANAGEMENT CASH FUND (84-1227) (84-1204)
EXPENDED IN PROGRAM 086**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Fund 20930 was established in FY 1984-85. Funds are expended by the Secretary of State for the purposes of providing records management services and assistance to political subdivisions, for development and maintenance of a gateway or electronic network for accessing public records, and for grants to political subdivisions as provided in subdivision (1)(j) of section 84-1204. All fees and revenue realized by the Secretary of State for these services and publications are placed in this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Records Analysis (84-1227) | \$50/hr, plus | \$50/hr, plus | \$50/hr, plus |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-------------------------|-----------------------|
| Beginning Balance | 860,390 | 815,429 | 1,225,076 |
| Revenue: | | | |
| Professional and technical services | 2,092,839 | 2,165,509 | 2,161,256 |
| Interest | 59,707 | 49,505 | 43,049 |
| Other/Transfers | 0 | 428,457 | -118,154 |
| Total Revenue | 2,152,546 | 2,643,471 | 2,086,151 |
| Expenditures: | | | |
| Personal Services | 13,332 | 20,697 | 27,649 |
| Operating | 2,182,292 | 2,211,006 | 2,578,567 |
| Travel | 1,883 | 2,121 | 2,194 |
| Total Expenditures | 2,197,507 | 2,233,824 | 2,608,410 |
| Ending Balance | <u>815,429</u> | <u>1,225,076</u> | <u>702,817</u> |
| Highest month-ending balance | 985,465 | 1,509,433 | 1,446,221 |
| Lowest month-ending balance | 833,210 | 1,237,301 | 714,543 |

AGENCY 09 - SECRETARY OF STATE

**FUND 20940 - ADMINISTRATION CASH FUND (33-102)
EXPENDED IN PROGRAM 022**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Secretary of State publishes the Nebraska Administrative Rules and Regulations. Non-state entities and private citizens are charged for copies of these manuals and updates. Funds are expended to offset printing, IMS and mailing costs of the rules and regulations and other associated administrative costs. This fund also receives 25% of the revenue for the commission and approving the bond of notaries public. The balance of these notary public fees flows to the General Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Photocopies | 15¢ - 25¢/page | 15¢ -25¢/page | 15¢ -25¢/page |
| Authentication with seal (33-101) | \$10 | \$10 | \$10 |
| Notary Public Commission | \$30 | \$30 | \$30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|---------------------|
| Beginning Balance | 131,873 | 76,176 | 39,452 |
| Revenue: | | | |
| Reproduction and publication | 11,828 | 13,446 | 10,554 |
| Authentication with seal | 3,240 | 3,735 | 3,140 |
| Notary public fees | 53,457 | 51,563 | 51,563 |
| Investment Interest | 5,296 | 1,889 | 1,068 |
| Other/Adjustments | 14,947 | 14,447 | 17,248 |
| Total Revenue | 88,768 | 85,080 | 83,573 |
| Expenditures: | | | |
| Personal services | 66,862 | 77,731 | 77,392 |
| Operating Expenses | 71,593 | 42,523 | 41,648 |
| Travel Expenses | 6,013 | 1,550 | 264 |
| Total Expenditures | 144,468 | 121,804 | 119,304 |
| Ending Balance | <u>76,173</u> | <u>39,452</u> | <u>3,721</u> |
| Highest month-ending balance | 127,114 | 58,571 | 38,976 |
| Lowest month-ending balance | 76,827 | 40,106 | 4,375 |

AGENCY 09 - SECRETARY OF STATE

**FUND 20950 – ELECTION ADMINISTRATION CASH FUND (32-204)
EXPENDED IN PROGRAM 022**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The fund shall consist of federal funds, state funds, gifts, and grants appropriated for the administration of elections. The Secretary of State shall use the fund for voting systems, provisional voting, computerized statewide voter registration lists, voter registration by mail, training or informational materials related to elections, and any other costs related to elections. This fund includes expenses related to HAVA (Help America Vote Act).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Printing, duplicating and distribution of voter registration forms (sold to public and private entities) | 5¢/form | 5¢/form | 5¢/form |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 4,517,137 | 2,592,001 | 3,126,723 |

| | | | |
|-----------------------------|----------------|------------------|----------------|
| Revenue: | | | |
| Sales of service | 15,780 | 53,689 | 21,915 |
| Transfers In/Out and Grants | 0 | 1,794,307 | 413,972 |
| Interest | 200,021 | 103,966 | 103,537 |
| Total Revenue | 215,801 | 1,951,962 | 539,424 |

| | | | |
|---------------------------|------------------|------------------|----------------|
| Expenditures: | | | |
| Personal Services | 188,388 | 363,386 | 340,535 |
| Operating Expenses | 2,009,538 | 1,043,043 | 620,638 |
| Travel Expenses | 469 | 10,811 | 2,270 |
| Adjustments | -60,207 | 0 | 0 |
| Government Aid | 2,749 | 0 | 1,404 |
| Total Expenditures | 2,140,937 | 1,417,240 | 964,847 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>2,592,001</u> | <u>3,126,723</u> | <u>2,701,300</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| Highest month-ending balance | 4,508,932 | 3,697,745 | 3,208,163 |
| Lowest month-ending balance | 2,592,001 | 2,856,199 | 2,701,300 |

AGENCY 09 - SECRETARY OF STATE

**FUND 26110- UNIFORM COMMERCIAL CODE CASH FUND (UCC 9-420)
EXPENDED IN PROGRAM 089**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund is the repository for all UCC filing fees received by the counties; filing fees received by the Secretary of State; and lien-list fees. The fund supports the operation of a centralized computer system for the filing and retrieval of farm liens, business liens and certain other statutory liens. This fund was transferred to the Secretary of State on December 31, 1986 from the UCC Filing Council which sunset on that date. LB 2 in the 1992 Third Special Session authorized transfers from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------|----------------|----------------|
| Filing Fees – In House | \$10 | \$10 | \$10 |
| Filing Fees – On Line | \$8 | \$8 | \$8 |
| Lien List Registration (52-1312) | \$30 | \$30 | \$30 |
| Lien List Fees Paper List (52-1312) | \$200 | \$200 | \$200 |
| Lien List Fees Fiche List (52-1312) | \$25 | \$25 | \$25 |
| Lien list fees – CD-Rom (52-1312) | \$165 | \$165 | \$165 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 2,213,246 | 2,557,938 | 1,096,014 |

| | | | |
|-----------------------|------------------|-----------------|------------------|
| Revenue: | | | |
| General business fees | 299,954 | 259,911 | 281,787 |
| Investment income | 108,318 | 34,786 | 39,133 |
| Other/Transfers out | -17,821 | -1,778,706 | -58,366 |
| Sale of Services | 721,974 | 751,005 | 747,444 |
| Total Revenue | 1,112,425 | -733,004 | 1,009,998 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 448,631 | 457,845 | 458,560 |
| Operating expenses | 309,794 | 268,342 | 282,090 |
| Travel expenses | 3,334 | 2,733 | 4,288 |
| Capital outlay | 5,974 | 0 | 0 |
| Total Expenditures | 767,733 | 728,920 | 744,938 |

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>2,557,938</u> | <u>1,096,014</u> | <u>1,361,074</u> |
| Highest month-ending balance | 2,555,232 | 1,093,308 | 1,407,566 |
| Lowest month-ending balance | 2,217,968 | 798,467 | 1,091,221 |

AGENCY 09 - SECRETARY OF STATE

**FUND 50900 - MICROGRAPHIC SERVICES FUND (84-1226)
EXPENDED IN PROGRAM 86**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Funds are received in this revolving fund from other state agencies utilizing storage and micrograph and computer output microfilm services provided by the Secretary of State. All expenses of the micrographic services, equipment procurement and state records center subprograms are paid for out of this revolving fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------------|----------------------|----------------------|
| Tape Library Maintenance | \$30 - \$75/month | \$30 - \$75/month | \$15 - \$75/month |
| Pallet Storage | \$10/month | \$10/month | \$10/month |
| Records Center Storage | \$.37/c.f./month | \$.37/c.f./month | \$.37/c.f./month |
| Air Conditioned Storage | \$.75/c.f./month | \$.75/c.f./month | \$.75/c.f./month |
| Scanning Software | Cost + 25% | Cost + 25% | Cost + 20% |
| Scanning Services | \$.05 - \$.10/image | \$.05 - \$.10/image | \$.05 - \$.10/image |
| Microfilming Services | \$.05 - \$.784/image | \$.05 - \$.784/image | \$.03 - \$.784/image |
| Develop 16mm Microfilm 1-100' | \$4.75/roll | \$4.75 roll | \$4.75 roll |
| Diazo Duplicate 16mm Film | \$7.90/roll | \$7.90/roll | \$7.90/roll |
| Silver Duplicate 16mm Film | \$15.75/roll | \$15.75/roll | \$15.75/roll |
| Develop 35mm Microfilm 1-100' | \$7.05/roll | \$7.05/roll | \$7.05/roll |
| Diazo Duplicate 35mm Film | \$10.25/roll | \$10.25/roll | \$10.25/roll |
| Silver Duplicate 35mm Film | \$20.90/roll | \$20.90/roll | \$20.90/roll |
| Microfilm Equipment Service Contract | Cost + 1.5% | Cost + 1.5% | Cost + 3% |
| Non-Contract Service | Cost + 2.5% | Cost + 2.5% | Cost + 3% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 528,494 | 424,131 | 318,572 |
| Revenue: | | | |
| Professional and technical services | 762,108 | 797,285 | 764,824 |
| Investment interest | 20,211 | 11,057 | 8,343 |
| Adjustments/Misc. | -31,708 | 2,936 | -571 |
| Total Revenue | 941,788 | 811,278 | 772,596 |
| Expenditures: | | | |
| Personal services | 435,196 | 470,632 | 470,582 |
| Operating expense | 414,217 | 433,248 | 396,623 |
| Travel expense | 2,786 | 3,792 | 94 |
| Capital outlay | 2,775 | 9,165 | 0 |
| Total Expenditures | 812,378 | 916,837 | 867,299 |
| Ending Balance | <u>424,131</u> | <u>318,572</u> | <u>223,869</u> |
| Highest month-ending balance | 503,324 | 383,621 | 284,703 |
| Lowest month-ending balance | 397,116 | 279,382 | 167,913 |

AGENCY 10 - STATE AUDITOR

**FUND 21010 - COOPERATIVE AUDIT CASH FUND (84-304, 84-321)
EXPENDED IN PROGRAM 525**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The fund is used for payment for services performed by the Auditor of Public Accounts for state agencies, political subdivisions, and grantees of federal funds disbursed by a receiving agency for which reimbursement is entitled. Audits are performed for federal grant awards received by state agencies and for necessary examinations or contractual audits of counties or other political subdivisions or entities. Audit costs are reimbursed for by the entity involved.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Reproduction Fees (84-304) | 30¢/copy | 10¢/copy | 10¢/copy |
| Cooperative Audit Contracts (84-304, 84-321) | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|-----------------------|-----------------------|
| Beginning Balance | 154,586 | 45,843 | 196,376 |
| Revenue: | | | |
| County Audits | 101,343 | 133,630 | 164,040 |
| Investment interest | 6,179 | 3,294 | 6,411 |
| Special audits | 38,305 | 71,883 | 98,239 |
| State-federal audits | 602,461 | 859,003 | 881,543 |
| Lottery | 39,729 | 34,213 | 42,376 |
| Other | 57,947 | 46,899 | 42,481 |
| Total Revenue | 769,744 | 1,148,922 | 1,235,090 |
| Expenditures: | | | |
| Personal services | 939,477 | 984,120 | 1,036,343 |
| Operating expenses | 0 | 180 | 0 |
| Travel expenses | 15,230 | 14,089 | 21,747 |
| Total Expenditures | 791,329 | 998,389 | 1,058,090 |
| Ending Balance | <u>45,843</u> | <u>196,376</u> | <u>373,376</u> |
| Highest month-ending balance | 188,315 | 206,899 | 373,111 |
| Lowest month-ending balance | 15,222 | 561 | 40,018 |

AGENCY 11 - ATTORNEY GENERAL

FUND 21110 - ODOMETER FRAUD CASH FUND (60-154) EXPENDED IN PROGRAM 274

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

For each original certificate of title issued by a county for a motor vehicle or trailer, the fee shall be ten dollars. Three dollars and twenty-five cents shall be retained by the county. Four dollars shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund. Two dollars shall be remitted to the State Treasurer for credit to the General Fund. Seventy-five cents shall be remitted to the State Treasurer for credit as follows: Twenty cents to the Motor Vehicle Fraud Cash Fund; forty-five cents to the Nebraska State Patrol Cash Fund; and ten cents to the Nebraska Motor Vehicle Industry Licensing Fund.

For each original certificate of title issued by a county for an all-terrain vehicle or a minibike, the fee shall be ten dollars. Three dollars and twenty-five cents shall be retained by the county. Four dollars shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund. Two dollars shall be remitted to the State Treasurer for credit to the General Fund. Seventy-five cents shall be remitted to the State Treasurer for credit as follows: Twenty cents to the Motor Vehicle Fraud Cash Fund; and fifty-five cents to the Nebraska State Patrol Cash Fund.

For each original certificate of title issued by the department for a vehicle except as provided in section 60-159.01, the fee shall be ten dollars, which shall be remitted to the State Treasurer for credit to the Motor Carrier Division Cash Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Motor vehicle title fee | 10.00 | 10.00 | 10.00 |
| Amount to Motor Vehicle Cash Fund (60-115) | 4.00 | 4.00 | 4.00 |
| Amount to Attorney General (60-115) | 0.20 | 0.20 | 0.20 |
| Amount to General Fund | 2.00 | 2.00 | 2.00 |
| Amount to Motor Vehicle Industry Licensing Fund | 0.10 | 0.10 | 0.10 |
| Direct to counties | 3.25 | 3.25 | 3.25 |
| Direct to State Patrol | 0.45 | 0.45 | 0.45 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 7,802 | 5,462 | 8,472 |

| | | | |
|--------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Motor vehicle title fees | 109,400 | 107,907 | 113,922 |
| Investment interest | 400 | 299 | 469 |
| Total Revenue | 109,800 | 108,206 | 114,391 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 112,140 | 105,196 | 116,287 |
| Travel expenses | 0 | 0 | 56 |
| Total Expenditures | 112,140 | 105,196 | 116,343 |

| | | | |
|------------------------------|--------------|--------------|--------------|
| Ending Balance | <u>5,462</u> | <u>8,472</u> | <u>6,520</u> |
| Highest month-ending balance | 6,248 | 7,507 | 19,226 |
| Lowest month-ending balance | 101 | 2,067 | 2,710 |

AGENCY 11 - ATTORNEY GENERAL

**FUND 21160 – STATE SETTLEMENT CASH FUND
EXPENDED IN PROGRAM 290**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was created by LB 1061 in 2006. The fund consists of all recoveries received pursuant to the Consumer Protection Act received on behalf of the state by the Department of Justice and administered by the Attorney General for the benefit of the state or the general welfare of its citizens, but excluding all funds held in a trust capacity. All money in the fund is appropriated and expended for any allowable purposes.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NONE | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|------------------|------------------|------------------|
| Beginning Balance | 2,722,797 | 4,354,366 | 4,734,489 |
| Revenue: | | | |
| Sale of Services | 2,067,351 | 688,077 | 20,287 |
| Other/Transfers | 0 | -185,872 | -1,224,295 |
| Investment interest | 159,913 | 150,150 | 151,884 |
| Total Revenue | 2,227,264 | 652,355 | -1,052,124 |
| Expenditures: | | | |
| Personal services | 0 | 74,032 | 73,092 |
| Operating Expenses | 543,931 | 177,734 | 192,062 |
| Travel Expenses | 45,204 | 19,327 | 21,246 |
| Capital Outlay | 6,560 | 1,139 | 4,086 |
| Total Expenditures | 595,695 | 272,232 | 290,486 |
| Ending Balance | <u>4,354,366</u> | <u>4,734,489</u> | <u>3,391,879</u> |
| Highest month-ending balance | 4,354,366 | 4,921,275 | 4,657,057 |
| Lowest month-ending balance | 2,500,543 | 4,334,650 | 3,511,467 |

AGENCY 11 - ATTORNEY GENERAL

**FUND 21170 – MEDICAID FRAUD CONTROL UNIT
EXPENDED IN PROGRAM 272**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was created by LB 288 in 2009. The fund is maintained by the Department of Justice and administered by the Attorney General. The fund consists of recoveries for the state's costs and attorney's fees received pursuant to subdivision (2)(b) of section 68-940 and sections 68-936 and 68-939, except criminal penalties. Money in the fund is used to pay the salaries and related expenses of the Nebraska Medicaid Fraud Control Unit.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NONE | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | | 0 | 695,763 |

| | | | |
|---------------------|---|---------|---------|
| Revenue: | | | |
| Sale of Services | | 644,810 | 670,519 |
| Other/Transfers | | 215,000 | 6,748 |
| Investment interest | | 13,975 | 30,375 |
| Total Revenue | 0 | 873,785 | 707,642 |

| | | | |
|--------------------|---|---------|---------|
| Expenditures: | | | |
| Personal services | | 160,588 | 119,278 |
| Operating Expenses | | 16,540 | 42,385 |
| Travel Expenses | | 894 | 3,432 |
| Total Expenditures | 0 | 178,022 | 165,095 |

| | | |
|-----------------------|----------------|------------------|
| Ending Balance | <u>695,763</u> | <u>1,238,310</u> |
|-----------------------|----------------|------------------|

| | | |
|------------------------------|---------|-----------|
| Highest month-ending balance | 695,763 | 1,238,310 |
| Lowest month-ending balance | 218,530 | 697,105 |

AGENCY 11 - ATTORNEY GENERAL

**FUND 51110 - DEPARTMENT OF JUSTICE REVOLVING FUND (84-219)
EXPENDED IN PROGRAMS 271-274**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was created administratively in 1986 and was codified in statute in 1994 (LB 1194). The Attorney General's Office contracts with other State Agencies to provide additional legal services to those agencies in specialized areas. Agencies contracting with the Attorney General's Office include the Department of Health and Human Services, Department of Environmental Quality, Department of Administrative Services, Department of Banking, Department of Motor Vehicles, Public Service Commission and Workers' Compensation Court.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NONE | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------------|----------------------|----------------------|
| Beginning Balance | 69,074 | 79,171 | 99,090 |
| Revenue: | | | |
| Professional and technical sales and charges | 1,008,541 | 1,023,636 | 953,931 |
| Investment interest | 4,212 | 2,553 | 3,322 |
| Total Revenue | 1,012,753 | 1,026,189 | 957,253 |
| Expenditures: | | | |
| Personal services | 971,097 | 973,596 | 978,337 |
| Operating Expenses | 27,087 | 28,577 | 27,554 |
| Travel Expenses | 4,472 | 4,097 | 992 |
| Total Expenditures | 1,002,656 | 1,006,270 | 1,006,883 |
| Ending Balance | <u>79,171</u> | <u>99,090</u> | <u>49,460</u> |
| Highest month-ending balance | 81,218 | 95,973 | 170,868 |
| Lowest month-ending balance | 3,046 | 12,772 | 19,952 |

AGENCY 12 - STATE TREASURER

**FUND 21180 – TREASURY MANAGEMENT CASH FUND (84-618)
EXPENDED IN PROGRAM 503**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Treasury Management Program are paid from this fund. Prior to this cash fund's creation (LB 424, 2003), the treasury management function was General Funded.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

A pro-rata share of interest income from the funds invested in cash is transferred to cover the appropriation.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

84,720

74,033

80,701

| | | | |
|---------------------|---------|---------|---------|
| Revenue: | | | |
| Surcharge | 630,603 | 668,423 | 649,357 |
| Investment interest | 8,788 | 5,854 | 6,789 |
| Other/Transfers | -344 | -33,008 | -34,173 |
| Total Revenue | 639,047 | 641,269 | 621,973 |

| | | | |
|--------------------|---------|---------|---------|
| Expenditures: | | | |
| Personal services | 519,273 | 525,153 | 515,896 |
| Operating expenses | 105,360 | 99,733 | 77,718 |
| Travel expenses | 11,234 | 3,008 | 3,139 |
| Capital outlay | 13,867 | 6,707 | 3,273 |
| Total Expenditures | 649,734 | 634,601 | 600,026 |

Ending Balance

74,033

80,701

102,648

Highest month-ending balance
Lowest month-ending balance

205,717
73,086

192,563
70,232

226,300
98,623

AGENCY 12 - STATE TREASURER

**FUND 21200 - UNCLAIMED PROPERTY CASH FUND (69-1317)
EXPENDED IN PROGRAM 512**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Unclaimed Property Program are paid for from this fund, including costs in connection with the sale of abandoned property, mailing and publication of notices regarding unclaimed property, and administering the program.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Funds are transferred as needed from the Escheat Trust Fund (# 61280) | -- | -- | -- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 82,244 | 76,372 | 123,186 |
| Revenue: | | | |
| Operating transfers in | 628,278 | 642,387 | 624,445 |
| Investment interest | 19,150 | 13,554 | 16,713 |
| Adjustments | -1,477 | -10,051 | -9,597 |
| Total Revenue | 645,951 | 645,890 | 631,561 |
| Expenditures: | | | |
| Personal services | 415,003 | 407,845 | 385,358 |
| Operating expenses | 200,152 | 176,810 | 233,016 |
| Travel expenses | 32,034 | 11,186 | 7,068 |
| Capital outlay | 4,634 | 3,235 | 1,924 |
| Total Expenditures | 651,823 | 599,076 | 627,366 |
| Ending Balance | <u>76,372</u> | <u>123,186</u> | <u>127,381</u> |
| Highest month-ending balance | 633,447 | 661,128 | 700,358 |
| Lowest month-ending balance | 74,302 | 121,116 | 125,311 |

AGENCY 12 - STATE TREASURER

FUND 21240 – EDUCATIONAL SAVINGS PLAN ADMINISTRATIVE FUND (85-1804) EXPENDED IN PROGRAM 505

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Educational Savings Plan are paid for from this fund.
Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| | -- | -- | -- |
| Funds are transferred from the College Savings Expense Fund (# 21245). | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-----------------------|-----------------------|
| Beginning Balance | 1,375,719 | 1,832,374 | 843,192 |
| Revenue: | | | |
| Operating transfers in | 847,496 | 788,649 | 519,154 |
| Investment interest | 76,063 | 45,827 | 18,044 |
| Adjustments/Transfers Out | -3,090 | -1,234,287 | -867,148 |
| Total Revenue | 920,469 | -399,811 | -329,950 |
| Expenditures: | | | |
| Personal services | 94,622 | 85,561 | 68,830 |
| Operating expenses | 345,981 | 494,387 | 320,723 |
| Travel expenses | 22,277 | 9,421 | 4,078 |
| Capital outlay | 934 | 2 | 308 |
| Total Expenditures | 463,814 | 589,371 | 393,939 |
| Ending Balance | <u>1,832,374</u> | <u>843,192</u> | <u>119,303</u> |
| Highest month-ending balance | 1,832,374 | 1,978,488 | 937,301 |
| Lowest month-ending balance | 1,473,392 | 708,576 | 119,303 |

AGENCY 12 - STATE TREASURER

**FUND 21245 – COLLEGE SAVINGS PLAN EXPENSE FUND (85-1804)
EXPENDED IN PROGRAM 505**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Funds generated from earnings on the program trust are transferred to the College Savings Expense fund.

Transfers from this fund are made to the College Saving Administrative Fund (# 21240) in an amount equal to the appropriation, and to the Nebraska Investment Council Cash Fund for quarterly management fees.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Funds are received from earnings on the program trust. | -- | -- | -- |

Fund Summary 2008-09 2009-10 2010-11

Beginning Balance 0

| | | | |
|------------------------|---|---|-----------|
| Revenue: | | | |
| Operating transfers in | | | 1,026,016 |
| Investment interest | | | 13,132 |
| Sale of Services | | | 414,417 |
| Transfers Out | | | -737,147 |
| Total Revenue | 0 | 0 | 716,418 |

| | | | |
|---------------------------|---|---|---|
| Expenditures: | | | |
| Personal services | | | |
| Operating expenses | | | |
| Travel expenses | | | |
| Capital outlay | | | |
| Total Expenditures | 0 | 0 | 0 |

Ending Balance 716,418

Highest month-ending balance 722,288
 Lowest month-ending balance 0

AGENCY 12 - STATE TREASURER

FUND 21270 - STATE TREASURER ADMINISTRATIVE FUND (84-617) EXPENDED IN PROGRAM 512

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Funds received by the State Treasurer pursuant to his or her administrative duties shall be credited to this fund. This includes:

- a) Payments for returned check charges and returned electronic payments
- b) Payments for wire transfers initiated by the State Treasurer at the request of state agencies
- c) Payments for copies of cashed state warrants
- d) Payments for copies, including microfilm, computer disk or magnetic tape, of listings relating to outstanding state warrants
- e) Payments for copies, including microfilm, computer disk or magnetic tape of listings of owners of unclaimed property held by the State Treasurer pursuant to the Uniform Disposition of Unclaimed Property Act.

Money in the fund received pursuant to a) through d) shall be credited to the General Fund quarterly. Money in the State Treasurer Administrative Fund received pursuant to e) shall be credited to the Unclaimed Property Cash Fund. The State Treasurer may retain the amount he or she deems appropriate for purposes of making change for cash payments.

Transfers from the State Treasurer Administrative fund are authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Returned check | \$20/check | \$20/check | \$20/check |
| Returned ACH | \$20/ACH item | \$20/ACH item | \$20/ACH item |
| Warrant copy | \$1.75 | \$1.75 | \$1.75 |

| <u>Fund Summary</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> |
|--------------------------------|----------------------|---------------------|----------------------|
| Beginning Balance | 25,074 | 20,832 | 5,284 |
| Revenue: | | | |
| Reproductions and publications | 2,346 | 2,029 | 2,002 |
| Other services | 82,900 | 83,640 | 88,660 |
| Interest | 918 | 556 | 507 |
| Transfer out to General Fund | (90,406) | -101,773 | -71,469 |
| Total Revenue | (4,242) | -15,548 | 19,700 |
| Ending Balance | <u>20,832</u> | <u>5,284</u> | <u>24,984</u> |
| Highest month-ending balance | 25,543 | 23,498 | 23,964 |
| Lowest month-ending balance | 16,065 | 3,731 | 6,547 |

AGENCY 12 - STATE TREASURER

**FUND 21290 – MUTUAL FINANCE ASSISTANCE FUND (35-1203)
EXPENDED IN PROGRAM 117**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Mutual Finance Assistance Act was passed in 1998 (LB 1120). The fund shall be used to provide assistance to rural or suburban fire protection districts and mutual finance organizations. Districts and organizations that qualify for funds shall receive \$10 times the assumed population in the district or organization.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Insurance tax premium | 10% | 10% | 10% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 13,000 | 3,790 | 2,289 |
| Revenue: | | | |
| Insurance tax premium | 5,021,629 | 4,621,383 | 4,335,165 |
| Interest | 15,279 | 4,176 | 8,445 |
| Due to Fund/Adjustments | 7,060 | 0 | 0 |
| Transfer out (to General Fund) | (1,403,178) | -984,430 | -690,441 |
| Total Revenue | 3,640,790 | 3,641,129 | 3,653,169 |
| Expenditures: | | | |
| Public assistance | 3,650,000 | 3,642,630 | 3,650,000 |
| Total Expenditures | 3,650,000 | 3,642,630 | 3,650,000 |
| Ending Balance | <u>3,790</u> | <u>2,289</u> | <u>5,458</u> |
| Highest month-ending balance | 3,223,466 | 984,430 | 2,030,342 |
| Lowest month-ending balance | 3,790 | 2,289 | 2,521 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The General Fund accounts for revenues and expenditures which are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Diploma of High School Equivalency (79-731) | \$5 | \$5 | \$5 |
| Duplicate Diplomas (79-731) | \$2 | \$2 | \$2 |
| Official Transcripts (79-731) | \$2 | \$2 | \$2 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Revenue: | | | |
| High school equivalency diplomas | 8,486 | 8,873 | 540 |
| Total Revenue | 8,486 | 8,873 | 540 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21300 - STATE DEPARTMENT OF EDUCATION CASH FUND (79-1064)
EXPENDED IN PROGRAMS 025, 158, 351, & 401**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The funds in the State Department of Education Cash Fund are used for various activities throughout the Department. Miscellaneous grants are administered by the Department through this cash fund. The fund is also used by the Division of Vocational Rehabilitation to provide rehabilitation services. Curriculum, instructional technology and early childhood-related materials and training courses are purchased, developed or provided and sold via this cash fund. The fund is also used to manage the finances of student vocational organizations and for payments for students at the Iowa School for the Deaf. Money in this fund may be transferred to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Publications, Training, Services, Grants (79-1064, 79-319, 79-1323) | At cost/actual | At cost/actual | At cost/actual |
| Student Organization Fees (79-298) | Actual | Actual | Actual |
| Residential school receipts (79-1150) | Actual | Actual | Actual |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 2,277,134 | 1,882,641 | 1,069,076 |

| | | | |
|--|----------------|----------------|----------------|
| Revenue: | | | |
| Grants – Federal/Local/State | 0 | 0 | 28,523 |
| Sale of supplies, materials and services | 23,072 | 14,397 | 5,292 |
| Reproduction & publications | 1,192 | 446 | 434 |
| Interest income | 95,947 | 54,405 | 37,112 |
| Donations & contributions | 600 | 1,000 | 1,000 |
| Grants & reimb.– Non-government sources | 256,775 | 3,368 | 161,500 |
| Registration and license fees | 0 | 0 | 9,626 |
| Adjustment | 1,197 | 56,495 | 5 |
| Non-grant reimbursements | 65,782 | 0 | 13,960 |
| Transfers in | 0 | 112,071 | 2,104 |
| Transfers out | 0 | (136,654) | (99,573) |
| Total Revenue | 444,565 | 105,528 | 159,983 |

| | | | |
|--|----------------|----------------|----------------|
| Expenditures: | | | |
| Dept. Admin./Ed. Tech./Commissioner's Office | 15,797 | 31,030 | 31,669 |
| Vocational Rehabilitation Services | 672,100 | 769,693 | 49,213 |
| Curriculum/Staff Development | 38,181 | 24,497 | 11,050 |
| Spec. Pop./Srvs. for Deaf | 10,464 | 12,626 | 7,172 |
| Early Childhood | 72,144 | 24,979 | 3,288 |
| Aid - Grant | 30,372 | 56,268 | 0 |
| Total Expenditures | 839,058 | 919,093 | 102,392 |

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>1,882,641</u> | <u>1,069,076</u> | <u>1,126,667</u> |
| Highest month-ending balance | 2,305,579 | 2,089,354 | 1,450,069 |
| Lowest month-ending balance | 1,886,636 | 1,004,527 | 855,232 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21310 - PROFESSIONAL PRACTICES COMMISSION CASH FUND (79-810)
EXPENDED IN PROGRAM 614**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Professional Practices Commission Cash Fund is used by the Professional Practices Commission to regulate and police the teaching profession based on established standards of ethics and competency for educators. The fund is used to respond to complaints filed against school district professionals and to provide information to interested persons about the educator's professional obligations. Currently, \$13 of the \$55 fee for teacher certificates is deposited in this fund. Transfers from the fund by the Legislature are authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Teacher Certificate Fee (79-810) | \$13 | \$13 | \$13 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 237,536 | 226,122 | 245,435 |

| | | | |
|-------------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Teacher certificate fees | 125,465 | 126,131 | 126,617 |
| Interest income/miscellaneous | 10,418 | 7,601 | 8,440 |
| Transfer to the General Fund | 0 | (3,773) | (6,485) |
| Total Revenue | 135,883 | 129,959 | 128,572 |

| | | | |
|--|----------------|----------------|----------------|
| Expenditures: | | | |
| Operation of Professional Practices Commission | 147,297 | 110,646 | 110,461 |
| Total Expenditures | 147,297 | 110,646 | 110,461 |

| | | | |
|------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>226,122</u> | <u>245,435</u> | <u>263,546</u> |
| Highest month-ending balance | 247,028 | 245,325 | 265,297 |
| Lowest month-ending balance | 197,375 | 212,942 | 230,248 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21320 – PRIVATE POSTSECONDARY CAREER SCHOOLS CASH FUND (85-1643)
EXPENDED IN PROGRAM 025**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fees deposited in the fund are used to administer the Private Postsecondary Career School Act, beginning July 1, 1999. Prior to 1999-00, the fees collected pursuant to the act were deposited in the General Fund. The State Board of Education establishes fees for the authorization to operate, agent's permits and the accreditation of private postsecondary career schools based upon statutory maximum fees. Beginning in FY07, fees shall be established sufficient to cover administration, but cannot be increased by more than 10% per year. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------|-------------------------------|----------------|
| Agents' permits (85-1643) | | | |
| Initial - Instate/Out of State | \$50/\$100 | \$50/\$100 | \$50/\$100 |
| Renewal - Instate/Out of State | \$20/\$40 | \$20/\$40 | \$20/\$40 |
| Authority to Operate (85-1643) | | | |
| Initial | | \$200 + \$20/program of study | |
| Renewal | | \$100 + \$20/program of study | |
| Branch Facility | \$100 | \$100 | \$100 |
| Out of state School Recruitment Fee | \$500 | \$500 | \$500 |
| Accreditation (85-1643) | \$100 | \$100 | \$100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 73,272 | 63,553 | 52,289 |
| Revenue: | | | |
| Reproduction and publications | 1,896 | 2,310 | 1,960 |
| Agents' permits | 36,953 | 38,524 | 41,178 |
| Licensures | 11,708 | 13,439 | 12,742 |
| Interest income/other | 3,224 | 1,991 | 1,780 |
| Total Revenue | 53,781 | 56,264 | 57,660 |
| Expenditures: | | | |
| Personal services | 54,332 | 57,206 | 59,943 |
| Operating expenses/travel | 9,168 | 10,322 | 9,194 |
| Total Expenditures | 63,500 | 67,528 | 69,137 |
| Ending Balance | <u>63,553</u> | <u>52,289</u> | <u>40,812</u> |
| Highest month-ending balance | 74,388 | 66,746 | 59,237 |
| Lowest month-ending balance | 61,443 | 47,810 | 40,812 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21330 – EXCELLENCE IN TEACHING CASH FUND (79-8,137.05)
EXPENDED IN PROGRAM 161**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Beginning in 2009-10, up to \$400,000 of the fund is used to provide loans to individuals seeking initial teacher certification through the Attracting Excellence to Teaching Program. Initially, all of the funds were allocated for this purpose. The statute change in 2009-10 provided for the remainder of available funds to be used for loans to existing teachers taking graduate education programs through the Enhancing Excellence in Teaching Program.

The source of grant funds are lottery proceeds from the Education Innovation Fund. Initially, in 2006-07, \$250,000 was deposited in the fund. The annual deposit grew by \$250,000 per year over a four year period until the amount reached \$1 million per year in 2009-10. The deposit is phased down in FY12 and FY13 and then returns to \$1 million in 2015-16. Transfers from the fund are not authorized under existing law

The Attracting Excellence to Teaching Program funds are allocated as loans to eligible students who (a) graduate in the top quarter of their high school class or have at least a 3.0 average; (b) complete a teacher education program at an eligible institution; and (c) commit to teach in an accredited public or private school in the state. Up to \$3,000 per year may be loaned to a student for up to five years. Priorities for loans are to students majoring in subject shortage areas as defined by the State Department of Education. Loans are forgiven annually in an amount equal to the amount borrowed for one year, if a person teaches in the state. Loans are forgiven for two years for each one year of teaching in a very sparse or high poverty school. Loans must be repaid if a person opts to not teach in the state.

The Enhancing Excellence in Teaching Program funds are awarded to eligible students who (a) are certified teachers; (b) enrolled in eligible graduate programs; and, (c) majoring in a subject shortage area. Loans of up to \$175 per credit hour may be authorized for up to five years. After the first two years of full-time teaching following graduation with the degree for which the loan was received, the loan is forgiven for each year taught in the amount of \$3,000, or \$6,000 if the person teaches in a very sparse or a high poverty school. Loans must be repaid if a person does not teach in the state.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Lottery proceeds (9-812) | \$750,000 | \$1,000,000 | \$1,000,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Beginning Balance – loans set up | 120,305 | 354,699 | 327,441 |

| | | | |
|----------------------------------|----------------|------------------|------------------|
| Revenue: | | | |
| Operating Transfers In – Lottery | 750,000 | 1,000,000 | 1,000,000 |
| Interest income | 11,894 | 23,431 | 22,150 |
| Adjustment | 15,000 | 58,274 | 61,850 |
| Total Revenue | 776,894 | 1,081,705 | 1,084,000 |

| | | | |
|---------------------------|----------------|------------------|------------------|
| Expenditures: | | | |
| Loans | 542,500 | 1,108,963 | 1,045,497 |
| Total Expenditures | 542,500 | 1,108,963 | 1,045,497 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>354,699</u> | <u>327,441</u> | <u>365,944</u> |
| Highest month-ending balance | 446,229 | 999,311 | 1,028,385 |
| Lowest month-ending balance | 115,277 | 153,620 | 87,036 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21360 – EARLY CHILDHOOD PROGRAM TRAINING (43-2607)
EXPENDED IN PROGRAM 25**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund is used to enhance, provide, and coordinate training for providers of early childhood programs. The fund is used by the Early Childhood Training Center to offer training programs, educational services and conferences for early childhood providers. Revenue is received from grants, donations, and fees charged for services and/or publications. The fund was initially established in the early 1990's, but was not used until recently when the operation of the Early Childhood Training Center was transferred to the State Department of Education on September 1, 2007. Prior to that time, the center had been operated under contract with ESU #3. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Training Programs (43-2607) | Fees charged for training programs and services | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------|----------------------|----------------------|
| Beginning Balance | 95,108 | 72,805 | 86,612 |
| Revenue: | | | |
| Transfer to fund | 0 | (23,021) | 0 |
| Sale of services | 97,274 | 115,730 | 124,742 |
| Reproductions and publications | 91 | 35 | 597 |
| Donations, reimbursements | 2,950 | 75,416 | 61,000 |
| Interest income/miscellaneous | 3,936 | 2,044 | 3,310 |
| Total Revenue | 104,251 | 170,204 | 189,649 |
| Expenditures: | | | |
| Publication exp./dues & subscription exp. | 395 | 1,796 | 6,433 |
| Conference registration/meals | 22,344 | 1,333 | 28,981 |
| Educational services/educ. supplies exp. | 59,872 | 69,318 | 108,834 |
| Contractual travel expense | 16,945 | 52,467 | 31,918 |
| Other operating, rent, travel expenses | 26,998 | 31,483 | 33,976 |
| Total Expenditures | 126,554 | 156,397 | 210,142 |
| Ending Balance | <u>72,805</u> | <u>86,612</u> | <u>66,119</u> |
| Highest month-ending balance | 91,456 | 95,228 | 103,486 |
| Lowest month-ending balance | 64,585 | 35,134 | 50,883 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

FUND 21365 – EARLY CHILDHOOD EDUCATION ENDOWMENT CASH FUND (79-1104.01) EXPENDED IN PROGRAM 025

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The cash fund is used for grants to school districts for early childhood education programs for at-risk children from birth to age three. Grants are provided for up to 50% of the total budget of each program. Up to 10% of funds may be used each year for evaluation and technical assistance. Grants are provided from the interest, earnings and proceeds of the Nebraska Early Childhood Education Endowment.

A private endowment provider selected as the endowment provider was required to commit at least \$20 million within five years. One million was to be placed by the private endowment provider in the fund prior to December 31, 2006 and at least \$5 million by June 30, 2007. In addition to the private funds, prior to July 1, 2007, \$40 million from Cash Reserve Fund was used to fund the endowment. After this date, the \$40 million investment in the fund by the state comes from the Permanent School Fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Early Childhood Education Endowment (79-1104.01) | Interest & Earnings | Interest & Earnings | Interest & Earnings |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 2,212,012 | 3,065,775 | 3,035,438 |
| Revenue: | | | |
| Income from Endowment | 1,831,778 | 1,197,091 | 836,767 |
| Investment Income | 103,280 | 91,872 | 298,650 |
| Total Revenue | 1,935,058 | 1,288,963 | 1,135,417 |
| Expenditures: | | | |
| Operating expenses | 903 | 978 | 894 |
| Grants | 1,079,384 | 1,158,564 | 1,800,508 |
| Contractual Aid | 1,008 | 159,728 | 121,327 |
| Total Expenditures | 1,081,295 | 1,319,270 | 1,922,729 |
| Ending Balance | <u>3,065,775</u> | <u>3,035,438</u> | <u>2,248,126</u> |
| Highest month-ending balance | 3,065,775 | 3,074,104 | 2,836,875 |
| Lowest month-ending balance | 1,942,746 | 2,575,913 | 2,248,126 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21390 - CERTIFICATION FUND (79-810)
EXPENDED IN PROGRAM 25**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The funds received by the Certification Fund are used by the State Department of Education to administer the certification of school teachers and administrators in the state and to maintain a complete accurate record system of such certificates. Currently, forty-two dollars of the \$55 fee for a teacher certificate is deposited in this fund. The remainder of the fee is deposited in the Professional Practices Commission Cash Fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Teacher Certificate Fee (79-810) | \$42 | \$42 | \$42 |
| Nonpublic Teacher Certificate Fee (79-810) | \$40 | \$40 | \$40 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 221,184 | 271,116 | 305,777 |
| Revenue: | | | |
| Teacher certificate fee | 439,376 | 441,704 | 445,084 |
| Interest income/donations | 10,623 | 8,728 | 10,977 |
| Reimbursement-Non-government services | 56,009 | 57,102 | 58,551 |
| Total Revenue | 506,008 | 507,534 | 514,612 |
| Expenditures: | | | |
| Teacher certification activities | 456,076 | 472,873 | 442,842 |
| Total Expenditures | 456,076 | 472,873 | 442,842 |
| Ending Balance | <u>271,116</u> | <u>305,777</u> | <u>377,547</u> |
| Highest month-ending balance | 269,896 | 304,823 | 377,555 |
| Lowest month-ending balance | 185,676 | 203,352 | 275,174 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21480 – TUITION RECOVERY CASH FUND (85-1654)
EXPENDED IN PROGRAM 25**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Tuition Recovery Cash Fund was created effective September 9, 1993, to receive annual assessments from private postsecondary career schools. The fund is to be used to pay the claims of students who lose tuition or fees when a private postsecondary career school terminates operations. Each private postsecondary career school in the state is assessed one-tenth of one percent of the prior school year's gross tuition until the fund reaches a minimum level. The fund shall be maintained at a minimum of \$150,000 to a maximum of \$300,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools. No claims have been paid through 2010-11. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Assessment of Private Postsecondary Career Schools (85-1656) | Formula | Formula | Formula |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 236,857 | 250,419 | 259,609 |
| Revenue: | | | |
| Assessments | 2,402 | 891 | 1,711 |
| Interest income/other | 11,160 | 8,299 | 8,917 |
| Total Revenue | 13,562 | 9,190 | 10,628 |
| Expenditures: | | | |
| Tuition/fees recovery | 0 | 0 | 20 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>250,419</u> | <u>259,609</u> | <u>270,217</u> |
| Highest month-ending balance | 250,419 | 259,609 | 270,217 |
| Lowest month-ending balance | 238,040 | 251,185 | 260,518 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21485 – SCHOOL DISTRICT REORGANIZATION FUND (79-1012)
EXPENDED IN PROGRAM 025**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund is used for incentive payments to reorganized school districts. The reorganizations must occur after May 31, 2009 and before June 1, 2011. Incentives are computed per a formula which is based on the number of students moving from a Class II or Class III school district with less than 390 students into a reorganized Class II, III, IV or V district with at least 390 students.

The original source of revenue for the fund was a transfer of lottery proceeds from the Education Innovation Fund in 2005-06 and 2006-07. In 2008-09, most of the proceeds of the fund were transferred to the Education Innovation Fund. LB 545, passed in 2009, transfers the unexpended balance of funds back to the School District Reorganization Fund in 2009-10 to provide additional incentive payments to reorganized school districts. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Lottery Proceeds (9-812) | \$0 | \$456,912 | \$0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 645,061 | 211,370 | 688,690 |

| | | | |
|---|------------------|----------------|---------------|
| Revenue: | | | |
| Transfer from Education Innovation Fund | 0 | 456,912 | 0 |
| Interest income | 23,221 | 20,408 | 23,541 |
| Operating transfers | (456,912) | 0 | 0 |
| Total Revenue | (433,691) | 477,320 | 23,541 |

| | | | |
|---------------------------|----------|----------|----------|
| Expenditures: | | | |
| Aid | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |

| | | | |
|-----------------------|----------------|----------------|----------------|
| Ending Balance | <u>211,370</u> | <u>688,690</u> | <u>712,231</u> |
|-----------------------|----------------|----------------|----------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 660,946 | 688,690 | 712,231 |
| Lowest month-ending balance | 206,938 | 668,928 | 691,103 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

FUND 21490 – EDUCATION INNOVATION FUND (9-812) EXPENDED IN PROGRAM 161

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Education Innovation Fund initially received 49.5% of the money remaining in the State Lottery Operation Trust Fund after an initial transfer and the payment of prizes and operating expenses until October 1, 2003. The amount of lottery proceeds received by the fund was 24.75% in 2003-04 and 22.25% in 2004-05 and 2005-06. Beginning in 2006-07, the fund receives 19.75% of lottery funds, after the transfer, prizes and operating expenses.

The Legislature diverted the fund proceeds to the General Fund in FY04, FY05, and FY06, after the payment of administrative expenses. Lottery proceeds (\$1 million each FY) were also diverted from the fund in FY06 and FY07 to provide reorganization incentives for school districts. In 2006-07, the fund was initially allocated for reorganization incentives and the Attracting Excellence to Teaching loan forgiveness program (\$250,000). The remainder of the fund is to be carried over to 2007-08 to begin providing annual distance education equipment and incentives to school districts participating in distance education. Transfers from the fund of \$500,000 in 2007-08, \$750,000 in 2008-09, and \$1 million in 2009-10 are also made to fund the Attracting Excellence to Teaching program.

A one-time transfer of \$10 million was made from the fund in 2009-10 to the University of Nebraska Cash Fund to address a budget crisis. LB 333, passed in 2011, prioritizes future expenditures from the fund for FY12 through FY16. Transfers from the fund to the General Fund are not currently authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Lottery funds (9-812) | Lottery | Lottery | Lottery |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 10,238,693 | 11,603,387 | 5,925,517 |

| | | | |
|--|------------------|--------------------|------------------|
| Revenue: | | | |
| Lottery funds | 4,719,694 | 8,801,881 | 20,650,900 |
| Interest income | 433,876 | 257,343 | 179,993 |
| Transfers out – reorgan. Incentives, loan forgiveness program, & Univ. Cash Fund | (750,000) | (12,425,609) | (15,418,723) |
| Total Revenue | 4,403,570 | (3,366,385) | 5,412,170 |

| | | | |
|---|------------------|------------------|------------------|
| Expenditures: | | | |
| Operations | 37,823 | 85,445 | 87,858 |
| Distance education equipment & incentives | 3,001,053 | 2,226,040 | 2,002,096 |
| Total Expenditures | 3,038,876 | 2,311,485 | 2,089,954 |

| | | | |
|-----------------------|-------------------|------------------|------------------|
| Ending Balance | <u>11,603,387</u> | <u>5,925,517</u> | <u>9,247,733</u> |
|-----------------------|-------------------|------------------|------------------|

| | | | |
|------------------------------|------------|------------|-----------|
| Highest month-ending balance | 13,215,267 | 11,921,399 | 9,247,733 |
| Lowest month-ending balance | 7,681,340 | 2,484,255 | 4,126,223 |

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 51320 – DEPARTMENT OF EDUCATION REVOLVING FUND (79-303)
EXPENDED IN PROGRAM 25**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Department of Education Revolving Fund contains money to finance the operation of administrative support programs of the Department. The revolving fund is supported by a system of charges for services rendered by the administrative support programs of the Department to other programs within the agency. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------------------|----------------|----------------|
| Sale of Services, supplies and materials (79-303) | ----- Actual cost all years ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 292,665 | 279,884 | 253,922 |
| Revenue: | | | |
| Employee/professional & technical services | 767 | 0 | 0 |
| Sale of supplies and materials | 4,088 | 2,368 | 3,817 |
| Interest income | 12,967 | 8,684 | 8,239 |
| Miscellaneous | 0 | 8 | 16 |
| Total Revenue | 17,822 | 11,060 | 12,072 |
| Expenditures: | | | |
| Operating expenses | 30,604 | 28,668 | 18,722 |
| Capital outlay | 0 | 8,354 | 8,447 |
| Total Expenditures | 30,603 | 37,022 | 27,169 |
| Ending Balance | <u>279,884</u> | <u>253,922</u> | <u>238,825</u> |
| Highest month-ending balance | 293,752 | 281,070 | 252,148 |
| Lowest month-ending balance | 275,777 | 252,356 | 234,980 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20450 – ENHANCED WIRELESS E-911
EXPENDED IN PROGRAM 583**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This program was established to provide enhanced wireless 911 service throughout the State of Nebraska.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Surcharge Revenues | \$.50 per line | \$.50 per line | \$.50 per line |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|--------------------------|--------------------------|--------------------------|
| Beginning Balance | 13,122,313 | 15,105,294 | 14,681,405 |
| Revenue: | | | |
| Surcharge | 7,636,770 | 8,104,977 | 7,992,311 |
| Interest | 663,872 | 488,750 | 518,122 |
| Other/Transfers | 143 | -3,399,905 | -95 |
| Total Revenue | 8,300,785 | 5,193,822 | 8,510,338 |
| Expenditures: | | | |
| Personal Services | 201,323 | 258,974 | 254,565 |
| Operating Expenses | 68,626 | 51,029 | 48,999 |
| Travel Expenses | 3,271 | 3,268 | 3,562 |
| Capital Outlay | 670 | 1,943 | 675 |
| Aid | 6,043,914 | 5,302,497 | 6,478,802 |
| Total Expenditures | 6,317,804 | 5,617,711 | 6,786,603 |
| Ending Balance | <u>15,105,294</u> | <u>14,681,405</u> | <u>16,405,140</u> |
| Highest month-ending balance | 15,960,579 | 16,858,071 | 16,992,806 |
| Lowest month-ending balance | 13,756,952 | 13,840,692 | 14,502,271 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20460 – INTERNET ENHANCEMENT (86-2304)
EXPENDED IN PROGRAM 071**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund is utilized to provide financial assistance to counties and municipalities for the purpose of installing and delivering broadband or other advanced telecommunications infrastructure and service.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Deposits to the fund result from the sharing of revenues from leasing of “dark fiber”.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

208,612

212,491

176,271

| | | | |
|----------------------|---------------|---------------|--------------|
| Revenue: | | | |
| Transfers In | 9,343 | 8,276 | 834 |
| Other/Transfers Out | 0 | -1,536 | -3,677 |
| Interest | 10,281 | 6,548 | 5,922 |
| Total Revenue | 19,624 | 13,288 | 3,079 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Personal Services | 14,715 | 10,743 | 10,758 |
| Operating Expenses | 1,030 | 1,262 | 1,226 |
| Aid | 0 | 37,503 | 0 |
| Total Expenditures | 15,745 | 49,508 | 11,984 |

Ending Balance

212,491

176,271

167,366

Highest month-ending balance

213,421

212,222

175,950

Lowest month-ending balance

211,264

176,271

167,366

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20470 – COMPETITIVE MARKETPLACE FUND (86-127)
EXPENDED IN PROGRAM 212**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This program was established to monitor the competitive performance of Qwest Communications and its compliance with section 271 of the Federal Telecommunications Act of 1996.

Neb. Rev. Stat. sec. 86-127 provides that “if the money in the fund exceeds \$30,000, the Commission shall remit such excess money to the State Treasurer for credit to the Nebraska Internet Enhancement Fund.”

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Receipts come from payments made by Qwest Communications for non-compliance of wholesale service standards.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

34,787

28,685

29,437

| | | | |
|------------------|--------|--------|-------|
| Revenue: | | | |
| Transfers in/out | -2,343 | -8,501 | -934 |
| Other | 0 | 10,900 | 1,000 |
| Interest | 1,390 | 974 | 1,005 |
| Total Revenue | -953 | 3,373 | 1,071 |

| | | | |
|--------------------|-------|-------|-------|
| Expenditures: | | | |
| Operating Expenses | 4,799 | 2,033 | 0 |
| Travel Expenses | 350 | 588 | 1,095 |
| Total Expenditures | 5,149 | 2,621 | 1,095 |

Ending Balance

28,685

29,437

29,413

Highest month-ending balance

32,801

36,833

30,729

Lowest month-ending balance

28,677

26,813

29,413

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21400 - GRAIN WAREHOUSE SURVEILLANCE FEES (88-552)
EXPENDED IN PROGRAM 60**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Grain Warehouse Surveillance Cash Fund was established in FY 84-85 to account for personnel needs arising from the surveillance of troubled grain warehouses. Expenditures are unpredictable since personnel needs depend upon the amount and level of surveillance. Expenditures are either paid in advance or reimbursed by the warehouse under surveillance.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Grain Warehouse Surveillance Fee (88-552) | \$200 per day Plus actual exp. | \$200 per day Plus actual exp. | \$200 per day Plus actual exp. |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 10,219 | 10,331 | 10,110 |
| Revenue: | | | |
| Interest | 471 | 94 | 1,572 |
| Total Revenue | 471 | 94 | 1,572 |
| Expenditures: | | | |
| Operating expenses | 359 | 315 | 0 |
| Total Expenditures | 359 | 315 | 0 |
| Ending Balance | <u>10,331</u> | <u>10,110</u> | <u>11,682</u> |
| Highest month-ending balance | 10,373 | 10,420 | 11,915 |
| Lowest month-ending balance | 10,063 | 10,110 | 10,043 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21408 – MUNICIPAL RATE NEGOTIATION REVOLVING FUND (66-1841)
EXPENDED IN PROGRAM 790**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was established to make loans to cities to provide for financing of negotiations for natural gas rate proceedings.

Neb. Rev. Stat. sec. 66-1839(7) provides that "If the fund balance exceeds four hundred thousand dollars, the income on the money in the fund shall be credited to the permanent school fund until the balance of the Municipal Rate Negotiations Revolving Loan Fund falls below such amount."

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Transfers are made from the Severance Tax Fund | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 287,747 | 320,387 | 307,830 |
| Revenue: | | | |
| Severance Taxes | 30,000 | 30,000 | 30,000 |
| Investment Interest | 14,583 | 11,106 | 10,772 |
| Transfers In/(Out) | 0 | -43,252 | -87,175 |
| Total Revenue | 44,583 | -2,146 | -46,403 |
| Expenditures: | | | |
| Personal Services | 11,293 | 9,761 | 9,554 |
| Operating Expenses | 650 | 650 | 670 |
| Total Expenditures | 11,943 | 10,411 | 10,224 |
| Ending Balance | <u>320,387</u> | <u>307,830</u> | <u>251,203</u> |
| Highest month-ending balance | 320,387 | 350,719 | 339,095 |
| Lowest month-ending balance | 317,897 | 307,830 | 251,203 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21409 – PSC REGULATION FUND (66-1841)
EXPENDED IN PROGRAM 790**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was established to assist the Commission in the enforcement of the Nebraska Natural Gas Act and to provide for the office of the Public Advocate.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Industry Assessments | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 97,963 | 89,927 | 128,710 |
| Revenue: | | | |
| Sale of Services | 315,576 | 668,312 | 657,274 |
| Investment Income | 6,888 | 3,993 | 4,981 |
| Industry Assessments | 335,000 | 380,000 | 380,000 |
| Other | 10,678 | 1,951 | 684 |
| Total Revenue | 668,142 | 1,054,256 | 1,042,939 |
| Expenditures: | | | |
| Personal Services | 240,288 | 247,546 | 245,819 |
| Operating expenses | 431,403 | 762,076 | 813,380 |
| Travel Expenses | 2,268 | 4,654 | 3,115 |
| Capital Outlay | 2,219 | 1,197 | 338 |
| Total Expenditures | 676,178 | 1,015,473 | 1,062,652 |
| Ending Balance | <u>89,927</u> | <u>128,710</u> | <u>108,997</u> |
| Highest month-ending balance | 158,852 | 188,943 | 178,414 |
| Lowest month-ending balance | 89,131 | 57,569 | 73,359 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21410 - NEBRASKA TELEPHONE RELAY SYSTEM FUND (86-1304)
EXPENDED IN PROGRAM 64**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was established in 1990-91 and contains surcharge revenue to provide for the cost of the Dual Party Relay system in Nebraska. Revenue is from a monthly surcharge on each telephone access number or functional equivalent in the State. The Commission is required, before April 1 each year, to hold a public hearing to determine the amount of the surcharge necessary to carry out the Telecommunications Relay System Act. The surcharge shall become effective July 1, following the change.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Surcharge revenue (86-1305) | \$.04 per line | \$.03 per line | \$.05 per line |

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 864,512 | 888,964 | 467,197 |
| Revenue: | | | |
| Surcharge revenue | 1,024,839 | 748,648 | 1,189,691 |
| Investment interest | 43,816 | 26,153 | 17,623 |
| Other/Transfers | -40 | -43,100 | -81,867 |
| Total Revenue | 1,068,615 | 731,701 | 1,125,447 |
| Expenditures: | | | |
| Personal services | 78,433 | 77,487 | 75,934 |
| Communication | 669,395 | 742,184 | 705,711 |
| Other operating | 11,098 | 11,962 | 10,590 |
| Travel | 1,045 | 1,124 | 1,403 |
| Capital Outlay | 793 | 0 | 0 |
| Other government aid | 283,399 | 320,711 | 235,840 |
| Total Expenditures | 1,044,163 | 1,153,468 | 1,029,478 |
| Ending Balance | <u>888,964</u> | <u>467,197</u> | <u>563,166</u> |
| Highest month-ending balance | 1,025,490 | 974,949 | 630,490 |
| Lowest month-ending balance | 888,964 | 467,197 | 431,342 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21420 - MOISTURE TESTING FUND (89-1,104.1)
EXPENDED IN PROGRAM 060**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Moisture Testing Cash Fund was established in 1992 (LB 366) to utilize the fees from moisture testing activities to fund the purchase and maintenance of moisture testing equipment. LB 735 (2003) changed statute to allow the fund to pay for any costs associated with the grain moisture measuring devices program.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Moisture testing fees (89-1,104) | \$25 or \$50 | \$25 or \$50 | \$25 or \$50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 21,766 | 23,510 | 37,708 |
| Revenue: | | | |
| Moisture test exam fee | 25,830 | 25,325 | 25,875 |
| Interest | 970 | 940 | 1,420 |
| Other | 93 | 1,273 | 1,225 |
| Total Revenue | 26,893 | 27,538 | 28,520 |
| Expenditures: | | | |
| Operating Expenses | 13,887 | 13,340 | 14,063 |
| Capital outlay | 11,262 | 0 | 21,106 |
| Total Expenditures | 25,149 | 13,340 | 35,169 |
| Ending Balance | <u>23,510</u> | <u>37,708</u> | <u>31,059</u> |
| Highest month-ending balance | 28,193 | 41,442 | 56,369 |
| Lowest month-ending balance | 17,463 | 20,032 | 31,059 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21430 – GRAIN WAREHOUSE AUDITING FUND (88-545.01)
EXPENDED IN PROGRAM 060**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Grain Warehouse Auditing Fund was established in 1996 (LB 1123) to allow the Commission to enter into contracts with public or private entities for purposes of performing audit or examination work.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Soybean check-off Audits (88-545.01): | | | |
| Non-licensed warehouse | \$160 | \$160 | \$160 |
| State-licensed warehouse | \$110 | \$110 | \$110 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 34,536 | 37,062 | 39,346 |
| Revenue: | | | |
| Sales of services | 1,120 | 2,080 | 6,560 |
| Interest | 1,648 | 1,259 | 1,325 |
| Other | 0 | -726 | -1,590 |
| Total Revenue | 2,768 | 2,613 | 6,295 |
| Expenditures: | | | |
| Operating Expenses | 0 | 329 | 0 |
| Capital Outlay | 242 | 0 | 2,683 |
| Total Expenditures | 242 | 329 | 2,683 |
| Ending Balance | <u>37,062</u> | <u>39,346</u> | <u>42,958</u> |
| Highest month-ending balance | 37,062 | 39,988 | 43,636 |
| Lowest month-ending balance | 34,997 | 37,495 | 37,407 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21440 – MODULAR HOUSING UNITS CASH FUND (71-1559)
EXPENDED IN PROGRAM 019**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This program is responsible for protecting the health and safety of those living in or using modular housing units. This protection is achieved by requiring manufacturers to develop and implement a construction process quality assurance program. The Commission monitors the manufacturer's quality assurance program at the factories to assure that construction codes and approved drawings are being followed.

Transfers from the fund are not authorized under existing law.

This fund was consolidated with Fund 21450 effective July 1, 2010.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| New Manufacturer (1 time fee) | \$1,800 | \$1,800 | \$1,800 |
| Seal (Per Home) | \$.19/sq. ft. | \$.40/sq. ft. | \$.40/sq. ft. |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 19,640 | 24,086 | 83,871 |
| Revenue: | | | |
| Licensing and permit fees | 224,356 | 241,920 | |
| Interest income | 2,010 | 1,264 | |
| Plan Reviews/Other | 1,829 | 3,600 | -83,871 |
| Inspections | 8,036 | 2,778 | |
| Total Revenue | 236,231 | 249,562 | -83,871 |
| Expenditures: | | | |
| Personal services | 210,378 | 169,066 | |
| Operating expenses | 9,793 | 11,712 | |
| Travel expenses | 10,822 | 8,999 | |
| Capital outlay | 792 | 0 | |
| Total Expenditures | 231,785 | 189,777 | 0 |
| Ending Balance | <u>24,086</u> | <u>83,871</u> | <u>0</u> |
| Highest month-ending balance | 47,887 | 83,871 | 0 |
| Lowest month-ending balance | 20,332 | 15,060 | 0 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21450 – MANUFACTURED HOMES AND RECREATIONAL VEHICLES FUND (71-4604.01)
EXPENDED IN PROGRAM 019**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Manufactured Homes and Recreational Vehicles Cash Fund was established to allow the Commission to certify compliance with Commission standards in the following areas: body and frame design, construction, plumbing, heating, and electrical systems.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Manufactured Homes | | | |
| Seal (per transportable section) | \$75 | \$225 | \$225 |
| Recreational Vehicles | | | |
| Seal | \$45 | \$45 | \$45 |
| Plans: | | | |
| New Model | \$65 | \$65 | \$65 |
| Q,A, Manual | \$130 | \$130 | \$130 |
| Typicals | \$32.50 | \$32.50 | \$32.50 |
| Revisions | \$48.75 | \$48.75 | \$48.75 |
| Calculations | \$48.75 | \$48.75 | \$48.75 |
| New Mfg (one time fee) | \$975 | \$975 | \$975 |
| Yearly Renewal | \$130 | \$130 | \$130 |
| Inspections: | | | |
| Unapproved Model | \$250 | \$250 | \$250 |
| Factory | Actual cost | Actual cost | Actual cost |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 44,257 | 24,707 | 33,219 |
| Revenue: | | | |
| Interest Income | 2,162 | 667 | 6,381 |
| Licensing and permit fees | 149,576 | 157,878 | 508,980 |
| Miscellaneous | 17,139 | 22,900 | 85,142 |
| Total Revenue | 168,877 | 181,445 | 600,503 |
| Expenditures: | | | |
| Personal services | 160,555 | 149,935 | 296,791 |
| Operating expenses | 24,168 | 19,127 | 41,388 |
| Travel expenses | 3,704 | 3,871 | 13,053 |
| Capital outlay | 0 | 0 | 1,732 |
| Total Expenditures | 188,427 | 172,933 | 352,964 |
| Ending Balance | <u>24,707</u> | <u>33,219</u> | <u>280,758</u> |
| Highest month-ending balance | 54,921 | 33,219 | 280,758 |
| Lowest month-ending balance | 20,480 | 2,559 | 142,416 |

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21460 – UNIVERSAL SERVICE FUND
EXPENDED IN PROGRAM 686**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Nebraska Telecommunications Universal Fund was created in 1997 by LB 686. The fund is used to provide assistance to make universal access to telecommunications to all persons in the state.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Surcharge on intrastate portion of phone bills | 6.95% | 6.95% | 6.95% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|--------------------------|--------------------------|--------------------------|
| Beginning Balance | 7,651,457 | 14,271,750 | 19,787,386 |
| Revenue: | | | |
| Universal service fund surcharge | 55,816,942 | 54,936,810 | 54,451,810 |
| Interest | 547,039 | 571,273 | 643,056 |
| Other | 5,424 | -44,778 | -176 |
| Total Revenue | 56,369,405 | 55,463,305 | 55,094,690 |
| Expenditures: | | | |
| Personal services | 434,935 | 396,809 | 395,965 |
| Operating expenses | 205,144 | 208,208 | 155,301 |
| Travel expenses | 2,429 | 2,275 | 3,705 |
| Capital outlay | 2,135 | 3,341 | 2,388 |
| State aid | 49,104,469 | 49,337,036 | 53,641,715 |
| Total Expenditures | 49,749,112 | 49,947,669 | 54,199,074 |
| Ending Balance | <u>14,271,750</u> | <u>19,787,386</u> | <u>20,683,002</u> |
| Highest month-ending balance | 16,878,284 | 21,086,455 | 24,729,745 |
| Lowest month-ending balance | 9,460,249 | 14,881,354 | 15,421,246 |

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 1000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|--|---------------------|---------------------|
| Bingo tax/percent of gross receipts (9-239): | 3% | 3% | 3% |
| Lottery & keno tax/percent of gross receipts (9-429 & 9-648): | 2% | 2% | 2% |
| Pickle card distributor tax/ percent of gross sales (9-344): | 10%/definite profit | 10%/definite profit | 10%/definite profit |
| Percentage of all taxes collected in Fund 21660 (9-1,101): | 60% | 60% | 60% |
| Charitable Gaming license fees: | | | |
| Bingo license (9-233): ** | \$ 30/ 100 | \$ 30-100 | \$ 30-100 |
| Gaming Manager (9-232.01): ** | \$ 100 | \$ 100 | \$ 100 |
| Special Event Bingo Permit (9-230.01): | \$ 15 | \$ 15 | \$ 15 |
| Annual city permit (9-236) - repealed 9/1/07 | \$ 10 | \$ 10 | \$ 10 |
| Commercial Lessor License bingo Hall (9-255.06): ** | \$ 200 | \$ 200 | \$ 200 |
| Manufacturer biennial license (9-332): | \$ 3,050 | \$ 3,050 | \$ 3,050 |
| Distributor biennial license (9-330): | \$ 3,050 | \$ 3,050 | \$ 3,050 |
| Lottery by Sale of Pickle Cards (9-328):** | \$ 200-300 | \$ 200-300 | \$ 200-300 |
| Utilization-of-funds member (9-328): ** | \$ 40 | \$ 40 | \$ 40 |
| Lottery-Raffle License (9-424): | \$ 30 | \$ 30 | \$ 30 |
| Lottery-Raffle Special permit (9-426): | \$ 10 | \$ 10 | \$ 10 |
| County/City Lottery Biennial License (9-631): | \$ 100 | \$ 100 | \$ 100 |
| Lottery Operator Biennial License (9-631): | \$ 500 | \$ 500 | \$ 500 |
| ** Biennial license starting October 1, 2001. | | | |
| Mechanical Amusement Devices, occupation tax, full year/half year (77-3004): | \$ 35/20 | \$ 35/20 | \$ 35/20 |
| Sales tax permits (77-2705):*** | \$ 0 | \$ 0 | \$ 0 |
| Lodging tax permits (77-2705 & 81-1260):*** | \$ 0 | \$ 0 | \$ 0 |
| Litter fee license (77-2705 & 81-1559):*** | \$ 0 | \$ 0 | \$ 0 |
| *** LB 32 (2002) removed fee | | | |
| Cigarette dealers' license (77-2612): | \$ 500 | \$ 500 | \$ 500 |
| Non-resident contractor registration & permits (77-3103) – repealed by LB 162 (2009): | \$ 25 | \$ 25 | \$ 25 |
| County lodging tax administration fee/percent of taxes collected (81-1261): | 3% | 3% | 3% |
| Pari-mutuel wagering tax (2-1208.01): | First \$10 m. exempt then 2.5% up to \$73 m. and then 4% over \$73m. | | |

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 10000 - GENERAL FUND (CONT'D.)

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Revenue: | | | |
| Pari-mutuel Wagering Tax | 215,566 | 198,867 | 212,038 |
| Pari-mutuel Wagering Tax Refunds | 0 | 0 | -3,426 |
| Mechanical Amusement Devices fees | 491,770 | 475,785 | 452,475 |
| Mechanical Amusement Devices refunds | -2,180 | -1,895 | -1,100 |
| Bingo, Lottery & Distributor Taxes | 3,326,620 | 2,969,038 | 2,993,713 |
| Bingo, Lottery & Distributor Refunds | -50 | 0 | -585 |
| Lodging Tax Administration Fee | 387,355 | 401,549 | 432,343 |
| General Business Fees | 0 | 26,905 | 517 |
| Sales Tax Permits | 250 | 0 | 0 |
| Sales Tax Refunds | 0 | 0 | 0 |
| Lodging Tax Permits | 0 | 0 | 0 |
| Lodging Tax Administrative Fee | | 401,549 | 432,343 |
| Litter Fee Licenses | 0 | 0 | 0 |
| Litter Fee Refunds | 0 | 0 | 0 |
| Cigarette Dealer Licenses | 24,500 | 23,500 | 24,500 |
| Nonresident Contractor Registration & Permits | 22,250 | 11,530 | 0 |
| Nonresident Contractor Registration Refunds | -50 | -50 | 0 |
| Bingo, Lottery & Distributor License | 120,448 | 201,185 | 111,635 |
| Bingo, Lottery & Distributor License Refunds | -2,355 | -2,175 | -1,885 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21540 – REVENUE ENFORCEMENT FUND (77-5601)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 1017, Laws 2004, created this fund for the purpose of employing investigators, agents, and auditors and otherwise increasing personnel for special enforcement purposes. Original funding of \$500,000 was the result of the tax amnesty program. For fiscal years after 2005-06, receipts received through this special enforcement effort are tracked with 20% of the proceeds, not to exceed \$750,000 to be transferred into this fund.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

Pursuant to LB 779, 2010, this fund may receive transfers from the Civic and Community Center Financing Fund (formerly named the Local Civic, Cultural, and Convention Center Financing Fund, name changed by LB 297, 2011) at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

After fiscal year 2005-06, transfer of 20% of receipts associated with this activity, not to exceed \$750,000.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

644,278

639,924

664,396

| | | | |
|---------------------------|----------------|----------------|------------------|
| Revenue: | | | |
| Investment interest | 25,046 | 26,595 | 28,111 |
| Operating Transfers In | 750,000 | 1,000,000 | 1,079,300 |
| Operating Transfers Out | 0 | -27,919 | -56,151 |
| Miscellaneous adjustments | 0 | 0 | 0 |
| Total Revenue | 775,046 | 998,676 | 1,051,260 |

| | | | |
|---------------------------|----------------|----------------|------------------|
| Expenditures: | | | |
| Salaries | 566,364 | 528,815 | 570,593 |
| Benefits | 213,036 | 218,654 | 217,818 |
| Operating expenses | | 206,599 | 191,983 |
| Travel | | 0 | 0 |
| Capital outlay | | 20,136 | 123,322 |
| Total Expenditures | 779,400 | 974,204 | 1,103,716 |

Ending Balance

639,924

664,396

611,940

Highest month-ending balance
Lowest month-ending balance

869,912
183,079

1,139,529
467,637

1,144,664
460,897

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21541 – REVENUE ENFORCEMENT TECHNOLOGY FUND (77-5601)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 1017, Laws 2004, created this fund for the purpose of acquiring lists, software, programming, computer equipment, and other technological methods for tax enforcement. Original funding of \$500,000 was the result of the tax amnesty program. Section 77-5601 (7) indicated this fund was to terminate on July 1, 2006. Because of prior year obligations the fund did not officially terminate until October 20, 2006. The remaining fund balance of \$108,972 was transferred to the General Fund on October 19, 2006.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Original funding was from tax amnesty program.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

0

0

0

| | | | |
|---------------------|---|---|---|
| Revenue: | | | |
| Investment interest | | | |
| Transfers in | | | |
| Transfers out | | | |
| Total Revenue | 0 | 0 | 0 |

| | | | |
|--------------------|---|---|---|
| Expenditures: | | | |
| Salaries | | | |
| Benefits | | | |
| Operating expenses | | | |
| Travel | | | |
| Capital outlay | | | |
| Total Expenditures | 0 | 0 | 0 |

Ending Balance

0

0

0

Highest month-ending balance

0

0

0

Lowest month-ending balance

0

0

0

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21550 - PROPERTY ASSESSMENT CASH FUND (77-1342)
EXPENDED IN PROGRAM 112**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Department of Revenue Property Assessment Division Cash Fund collects fees for various statewide property taxes that are collected and enforced by the Department of Revenue Property Assessment Division. The taxes collected include the airline, carline, and motor fleet personal property tax. Beginning in 2004, this fund only reflects the fees that the agency receives for collecting the various taxes. The fund also receives fees for seminar registrations for county assessors and various reference manuals, guides and exam materials.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|-----------------------|----------------|
| Airline tax (77-1250): | 3% | 3% | 3% |
| Carline tax (77-684): | 3% | 3% | 3% |
| Motor fleet tax (60-3,202): | 3% | 3% | 3% |
| Uniform System for Preparation of Tax Records (77-1332): | ----- | -----Actual Cost----- | ----- |
| Assessor's reference manuals: | \$ 65 | \$ 65 | \$ 65 |
| Contents only, no binder or tabs: | \$ 50 | \$ 50 | \$ 50 |
| Statute section of assessor's reference manual: | \$ 25 | \$ 25 | \$ 25 |
| Assessor examination: | \$ 50 | \$ 50 | \$ 50 |
| Assessor examination and study guide: | \$ 100 | \$ 100 | \$ 100 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21550 - PROPERTY ASSESSMENT CASH FUND (77-1342)
EXPENDED IN PROGRAM 112, Cont'd.**

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-------------------------|-------------------------|-----------------------|
| Beginning Balance | 1,552,544 | 1,999,097 | 1,118,973 |
| Revenue: | | | |
| Ptas Fees 77-1331 | 135,161 | 134,244 | 124,328 |
| Fleet Proration Fees | 259,618 | 253,562 | 256,711 |
| Registration / License Fees | 26,165 | 29,295 | 29,600 |
| Investment Income | 74,097 | 49,388 | 37,378 |
| Operating Transfers In | 213,509 | 219,206 | 230,447 |
| Operating Transfer Out | 0 | -1,250,000 | -1,000,000 |
| Miscellaneous revenues | 20,247 | 12,924 | 13,623 |
| Fines, Forfeitures & Penalties | 0 | 18,919 | 626 |
| Nongrant Reimbursements | 0 | 0 | 516,337 |
| | | | |
| Total Revenue | 728,793 | -532,462 | 209,050 |
| Expenditures: | | | |
| Salaries | 70,638 | 73,502 | 313,724 |
| Benefits | 26,739 | 30,117 | 118,117 |
| Operating Expenses | 180,895 | 241,070 | 150,140 |
| Travel | 4,121 | 2,973 | 14,201 |
| Capital Outlay | 0 | 0 | 459,911 |
| Miscellaneous Adjustments | -149 | 0 | 0 |
| | | | |
| Total Expenditures | 282,244 | 347,662 | 1,056,093 |
| Ending Balance | <u>1,999,097</u> | <u>1,118,973</u> | <u>271,930</u> |
| Highest month-ending balance | 1,987,036 | 2,053,628 | 1,287,654 |
| Lowest month-ending balance | 1,487,163 | 815,214 | 271,930 |

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21551 - AIRLINE AND CARLINE CASH FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Department of Revenue Property Assessment Division collects the airline and carline tax, which are statewide property taxes. The agency deposits these taxes into the Airline and Carline Cash Fund before distributing them back to the political subdivisions. This fund was administratively created in 2004 under section 81-1111.04. These taxes were previously deposited into the Department of Revenue Property Assessment Division Cash Fund before being distributed to the political subdivisions.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|-------------------|----------------|
| Airline tax (77-1249) | ----- | Statutory Formula | ----- |
| Carline tax (77-684) | ----- | Statutory Formula | ----- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 793,671 | 910,878 | 2,470,105 |
| Revenue: | | | |
| Airline Tax | 2,127,732 | 1,995,665 | 1,795,497 |
| Carline Tax | 5,074,572 | 6,837,436 | 4,483,678 |
| Transfers out | -7,116,978 | -7,306,881 | -7,681,571 |
| Carline Refunds | 0 | 0 | -873 |
| Investment Interest | 31,881 | 33,007 | 34,402 |
| Total Revenue | 117,207 | 1,559,227 | -1,368,867 |
| Ending Balance | <u>910,878</u> | <u>2,470,105</u> | <u>1,101,238</u> |
| Highest month-ending balance | 2,973,779 | 5,296,172 | 4,918,762 |
| Lowest month-ending balance | 111,645 | 202,818 | 134,367 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21560 - STATE LOTTERY OPERATION CASH FUND (9-812)
EXPENDED IN PROGRAM 160**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

This fund pays the operating expenses of the State Lottery. LB 138 authorized the State Lottery in 1993 and the lottery commenced on September 11, 1993. Funds are transferred from the State Lottery Operation Trust Fund to this fund in accordance with legislative appropriations.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Funds are transferred based on legislative appropriations.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

1,522,195

1,774,060

1,489,802

| | | | |
|-------------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Investment interest | 75,985 | 50,955 | 57,303 |
| Reimbursements Non-government | 0 | 253 | 1,696 |
| Miscellaneous adjustments | 0 | 217 | 0 |
| Sale of surplus property | 0 | 496 | 121 |
| Revenue settlements | 0 | 13,500 | 0 |
| Operating Transfers In | 15,000,000 | 15,000,000 | 16,000,000 |
| Total Revenue | 15,075,985 | 15,065,421 | 16,059,120 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Salaries | 1,020,155 | 1,089,631 | 1,084,950 |
| Benefits | 321,445 | 331,287 | 339,975 |
| Operating expenses | 13,419,723 | 13,894,310 | 15,395,115 |
| Travel | 49,151 | 34,451 | 50,678 |
| Capital outlay | 13,646 | 0 | 33,973 |
| Total Expenditures | 14,824,120 | 15,349,679 | 16,904,660 |

Ending Balance

1,774,060

1,489,802

644,262

Highest month-ending balance
Lowest month-ending balance

2,593,213
923,312

2,445,492
718,270

3,511,625
644,262

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21570 - MARIJUANA AND CONTROLLED SUBSTANCES
ADMINISTRATION CASH FUND (77-4310.03)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Marijuana and Controlled Substances Tax instituted with LB 260 (1990) placed a tax on marijuana and other illegal drugs. If drugs are confiscated without a tax stamp, liens can be filed against any assets held by the offender. The tax is collected and distributed by the Department of Revenue. All tax receipts associated with this bill are deposited into this cash fund until distributed to the State Patrol and/or appropriate county. The Department of Revenue retains 5% of all unprotested receipts which have been distributed.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|-----------------------------------|----------------|----------------|----------------|
| Collection fee (77-4310.01) | 5% | 5% | 5% |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 102,447 | 77,537 | 61,872 |
| Revenue: | | | |
| Taxes | -21,931 | -10,827 | -1,782 |
| Investment interest | 3,904 | 2,354 | 2,016 |
| Operating Transfers Out | 0 | -578 | -1,162 |
| Total Revenue | -18,027 | -9,051 | -930 |
| Expenditures: | | | |
| Salaries | 5,287 | 5,100 | 4,265 |
| Benefits | 1,596 | 1,514 | 1,209 |
| Total Expenditures | 6,883 | 6,614 | 5,474 |
| Ending Balance | <u>77,537</u> | <u>61,872</u> | <u>62,200</u> |
| Highest month-ending balance | 91,458 | 75,872 | 62,200 |
| Lowest month-ending balance | 77,537 | 61,872 | 55,468 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21575 – REVENUE CONTRACTOR ENFORCEMENT FUND (77-2704.55)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 1017, Laws 2004, authorized a \$500 application fee and created the Revenue Contractor Enforcement Fund. An approved application exempted contractor labor from sales and use tax on qualifying major renovation projects. Expenses used for review of application, taxpayer education and audit review for enforcement purposes. LB 968, Laws 2006 repealed the \$500 application fee requirement effective July 1, 2006.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Application fee (77-2704.55) | 0 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 70,921 | 13,898 | 0 |
| Revenue: | | | |
| Application Fees | 0 | 0 | 0 |
| Investment interest | 2,093 | 114 | 0 |
| Total Revenue | 2,093 | 114 | 0 |
| Expenditures: | | | |
| Salaries | 44,841 | 11,256 | 0 |
| Benefits | 14,275 | 2,756 | 0 |
| Total Expenditures | 59,116 | 14,012 | 0 |
| Ending Balance | <u>13,898</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 64,510 | 8,870 | 0 |
| Lowest month-ending balance | 13,898 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21580 - WASTE REDUCTION AND RECYCLING INCENTIVE
FEES COLLECTION FUND (81-15,165)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Commissioner shall deduct and withhold from the fees collected pursuant to the Waste Reduction and Recycling Incentive Act (sections 81-15,159 to 81-15,165) a fee sufficient to reimburse him or herself for the actual cost of collecting and administering such fees. This collection fee shall be credited to the Waste Reduction and Recycling Incentive Fees Collection Fund.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Actual expenses are withheld from taxes collected.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

525

16,581

402

| | | | |
|-------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Operating Transfers In | 40,000 | 20,000 | 40,000 |
| Operating Transfers Out | 0 | -1,328 | -2,671 |
| Investment interest | 428 | 387 | 380 |
| Total Revenue | 40,428 | 19,059 | 37,709 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Salaries | 10,970 | 18,099 | 18,676 |
| Benefits | 3,956 | 6,304 | 6,782 |
| Operating expenses | 9,446 | 10,835 | 11,001 |
| Total Expenditures | 24,372 | 35,238 | 36,459 |

Ending Balance

16,581

402

1,652

Highest month-ending balance

19,530

19,370

20,148

Lowest month-ending balance

990

402

1,652

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21590 - PETROLEUM RELEASE REMEDIAL
ACTION COLLECTION FUND (66-1521)
EXPENDED IN PROGRAM 111**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Department of Revenue shall deduct and withhold from the petroleum release remedial action fee collected pursuant to section 66-1521 an amount sufficient to reimburse the direct costs of collecting and administering the petroleum release remedial action fee. Such costs shall not exceed one hundred fifty thousand dollars for each fiscal year. The one hundred fifty thousand dollars shall be prorated; based on the number of months the fee is collected, whenever the fee is collected for only a portion of a year. The amount deducted and withheld for costs shall be deposited in the Petroleum Release Remedial Action Collection Fund.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Actual expenses are withheld from the taxes collected
not to exceed \$28,000 per fiscal year.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

219

419

21,657

| | | | |
|-------------------------|---------------|----------------|---------------|
| Revenue: | | | |
| Operating Transfers In | 28,000 | 150,000 | 100,000 |
| Operating Transfers Out | | -3,748 | -7,800 |
| Investment Interest | 200 | 882 | 988 |
| Total Revenue | 28,200 | 147,134 | 93,188 |

| | | | |
|---------------------------|---------------|----------------|---------------|
| Expenditures: | | | |
| Salaries | 20,993 | 99,415 | 73,140 |
| Benefits | 7,007 | 26,481 | 21,493 |
| Total Expenditures | 28,000 | 125,896 | 94,633 |

Ending Balance

419

21,657

20,212

Highest month-ending balance
Lowest month-ending balance

23,993
220

53,185
420

51,229
2,753

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21605 - ENERGY CONSERVATION IMPROVEMENT FUND (66-1015)
EXPENDED IN PROGRAM 110**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Energy Conservation Improvement program was created by LB 1001, the Low-Income Home Energy Conservation Act, (2008). The program allows a public power district to provide matching funds equal to five percent of its sales and use tax receipts to provide grants to low-income Nebraska residents to make energy conservation improvements to their homes.

LB 385 (2011) modified the Act to provide that, beginning July 1, 2014, the amount of state matching funds will be limited to \$250,000 each fiscal year and the amount remitted by an individual participating entity to \$50,000 per fiscal year until a total of \$250,000 from all participating entities is reached. In addition, any eligible entity planning on administering an eligible program under the Act shall notify the Department of the amount the entity plans to remit for each of the next two fiscal years no later than September 1 of each even-numbered year beginning in 2012. The changes provided for in LB 385 suspend the current program for the biennium (FY11-12 & FY12-13) and then reinstitute it with the modifications noted above.

Transfers from the fund to the General Fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| | State matching funds provided on a dollar for dollar basis. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 223,870 |
| Revenue: | | | |
| Other Private Sources | 0 | 378,694 | 0 |
| Investment Interest | 0 | 5,051 | 5,421 |
| Total Revenue | 0 | 383,745 | 5,421 |
| Expenditures: | | | |
| Other Government Aid | 0 | 159,875 | 121,122 |
| Total Expenditures | 0 | 159,875 | 121,122 |
| Ending Balance | <u>0</u> | <u>223,070</u> | <u>108,169</u> |
| Highest month-ending balance | 0 | 257,179 | 221,250 |
| Lowest month-ending balance | 0 | 100,000 | 107,873 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21610 - LITTER FEE COLLECTION FUND (81-1561)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Commissioner shall deduct and withhold from the litter fee collected a fee sufficient to reimburse him or herself for the cost of collecting and administering the litter fee and shall deposit such collection fee in the Litter Fee Collection Fund. This fund accounts for those collection fees.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Actual expenses are withheld from the fees collected.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

8,818

6,104

10,579

| | | | |
|------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Investment interest | 342 | 207 | 232 |
| Operating Transfers In | 10,000 | 20,000 | 10,000 |
| Total Revenue | 10,342 | 20,207 | 10,232 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Salaries | 7,002 | 10,749 | 11,222 |
| Benefits | 2,411 | 3,846 | 4,307 |
| Operating expenses | 3,643 | 1,137 | 1,230 |
| Total Expenditures | 13,056 | 15,732 | 16,759 |

Ending Balance

6,104

10,579

4,052

Highest month-ending balance

10,422

11,143

9,978

Lowest month-ending balance

2,154

1,895

3,006

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21630 - SEVERANCE TAX ADMINISTRATION FUND (57-705)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

One percent of gross receipts from the Severance Tax are deposited into the Severance Tax Administration Fund, excluding those tax receipts derived from school lands. This fund is used by the Department of Revenue to pay for expenses incurred while collecting the severance tax.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Administrative fee against gross severance tax receipts (57-705) | 1% | 1% | 1% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|----------------------|
| Beginning Balance | 511,302 | 568,863 | 255,457 |
| Revenue: | | | |
| Severance tax | 39,503 | 33,350 | 42,792 |
| Investment interest | 24,612 | 10,109 | 1,381 |
| Operating Transfers Out | 0 | -350,000 | -250,000 |
| Total Revenue | 64,115 | -306,541 | -205,827 |
| Expenditures: | | | |
| Salaries | 4,903 | 4,805 | 5,073 |
| Benefits | 1,651 | 2,060 | 2,213 |
| Total Expenditures | 6,554 | 6,865 | 7,286 |
| Ending Balance | <u>568,863</u> | <u>255,457</u> | <u>42,344</u> |
| Highest month-ending balance | 568,063 | 332,790 | 42,344 |
| Lowest month-ending balance | 514,560 | 237,354 | 7,188 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21640 – NEBRASKA INCENTIVES CASH FUND (72-2501)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 914 (2008) created the Nebraska Incentives Cash Fund. The purpose of the fund is to consolidate into one fund the application fees received from the various economic development incentive programs. In addition, several of the programs had ceased taking new applications but their associated cash funds still contained a fund balance. Any money that remained in the Employment and Investment Growth Fund, the Invest Nebraska Fund, the Quality Jobs Fund, or the Rural Economic Opportunities Fund on July 18, 2008 was transferred to the Nebraska Incentives Cash Fund

Money in the Nebraska Advantage Fund and the Nebraska Advantage Rural Development Fund was also transferred on July 18, 2008 but those associated programs continue to accept applications and those fees are deposited in this fund.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|---|----------------|----------------|----------------|
| Incentive application fee – Tier 1 (77-5723): | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Incentive application fee – Tiers 2,3,5 (77-5723): | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Incentive application fee – Tier 4 (77-5723): | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Incentive application fee – Tier 6 (77-5723): | \$10,000 | \$10,000 | \$10,000 |
| Incentive application fee - Rural Dev (77-27,187.02): | \$ 500 | \$ 500 | \$ 500 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 430,984 | 315,070 |
| Revenue: | | | |
| Incentive application fees | 119,500 | 128,000 | 130,000 |
| Investment interest | 19,457 | 13,433 | 9,788 |
| Operating Transfers In | 378,389 | 0 | 0 |
| Operating Transfers Out | 0 | -7,748 | -15,583 |
| Total Revenue | 517,346 | 133,685 | 124,205 |
| Expenditures: | | | |
| Salaries | 64,263 | 187,083 | 169,632 |
| Benefits | 22,099 | 62,516 | 55,839 |
| Operating expenses | | | |
| Total Expenditures | 86,362 | 249,599 | 225,471 |
| Ending Balance | 430,984 | 315,070 | 213,804 |
| Highest month-ending balance | 484,226 | 443,168 | 308,793 |
| Lowest month-ending balance | 3,988 | 315,070 | 213,804 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21650 - MISCELLANEOUS RECEIPTS FUND (77-3,110)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Miscellaneous Receipts Fund was created so the Department of Revenue could collect a fee to help defray the cost of producing a select number of booklets. The Department has the authority to charge for the following publications: the Annual Report, Package XN, the Tax Expenditure Report and the State Funds booklets. The Package XN is no longer being printed or provided by the Department of Revenue. All forms and reports, including all forms formerly contained in the Package XN, are now available for download and printing on the agency's Web site.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--------------|-----------------------|---|-----------------------|
| Annual Report | (77-3,109) : | \$ 8 | - Paper version no longer available - electronic only - | |
| Tax Expenditure Report | (77-3,109) : | \$ 11 | - Paper version no longer available - electronic only - | |
| State Funds Booklet | (77-3,109) : | \$ 6 | - Paper version no longer available - electronic only - | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 176,308 | 116,937 | 92,255 |
| Revenue: | | | |
| Sales of publications | 653 | 1,694 | 3,834 |
| Investment interest | 6,834 | 3,527 | 2,808 |
| Operating Transfers In | 0 | 0 | 0 |
| Operating Transfers Out | 0 | -7,717 | -3,453 |
| Total Revenue | 7,487 | 3,504 | 3,189 |
| Expenditures: | | | |
| Salaries | 48,273 | 20,458 | 21,902 |
| Benefits | 18,823 | 7,728 | 12,021 |
| Operating expenses | -238 | 0 | 0 |
| Total Expenditures | 66,858 | 28,186 | 33,923 |
| Ending Balance | <u>116,937</u> | <u>92,255</u> | <u>61,521</u> |
| Highest month-ending balance | 174,257 | 443,168 | 308,793 |
| Lowest month-ending balance | 116,937 | 315,070 | 213,804 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21660 - CHARITABLE GAMING OPERATIONS FUND (9-1,101)
EXPENDED IN PROGRAM 165**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Charitable Gaming Operations Fund is used by the Department of Revenue to pay for expenses incurred while enforcing the Nebraska Bingo Act, the County and City Lottery Act, the Nebraska Pickle Card Lottery Act, the Nebraska Small Lottery and Raffle Act and the Nebraska Lottery and Raffle Act. Forty percent of taxes collected under these acts are available for administering and enforcing the acts; the remaining sixty percent is transferred to the General Fund. On or before November 1 each year, \$50,000 is transferred to the Compulsive Gamblers Assistance Fund, except no transfer takes place if there is less than that amount in the Operations Fund, and any remaining funds may be transferred to the General Fund at the direction of the Legislature. This program is separate from the State Lottery Division.

| Schedule of Fees and Taxes | | 2008-09 | 2009-10 | 2010-11 |
|---|-----------------|----------------|----------------|----------------|
| Percentage of all taxes collected | (9-1,101) : | 40% | 40% | 40% |
| Sales agent license fee | (9-329) : ** | \$ 100 | \$ 100 | \$ 100 |
| Operator's license fee | (9-329.02) : ** | \$ 100 | \$ 100 | \$ 100 |
| Pickle card dispensing device decal | (9-345.03) : | \$ 50 | \$ 50 | \$ 50 |
| Manufacturer-distributor biennial license fee | (9-632) : | \$ 1,525 | \$ 1,525 | \$ 1,525 |

** Changed to a biennial fee in FY2002

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|---|------------------|------------------|------------------|
| Beginning Balance | 1,382,294 | 1,878,689 | 1,248,209 |
| Revenue: | | | |
| Bingo & lottery tax | 2,210,117 | 1,964,731 | 1,993,311 |
| Refunds | -33 | 0 | -389 |
| Witness fees | 21 | 20 | 0 |
| Other Private Sources | 0 | 20 | 0 |
| Bingo, lottery and distributor licenses | 120,447 | 130,305 | 73,151 |
| Refunds | -2,355 | -1,105 | -801 |
| Investment interest | 80,686 | 68,772 | 51,154 |
| Reimbursable non-government sources | 0 | 10 | 172 |
| Tax, fines, forfeits and penalties | 0 | 0 | 0 |
| Miscellaneous adjustments | 0 | 44 | 0 |
| Sale of surplus property | 147 | 455 | 128 |
| Transfers out | -54,060 | -856,734 | -416,817 |
| Total Revenue | 2,354,970 | 1,306,518 | 1,699,909 |
| Expenditures: | | | |
| Salaries | 1,180,709 | 1,164,856 | 1,025,598 |
| Per Diems | 5,200 | 6,890 | 0 |
| Benefits | 394,880 | 384,264 | 345,338 |
| Operating expenses | 207,879 | 331,950 | 46,431 |
| Travel | 61,353 | 46,060 | 47,074 |
| Capital outlay | 8,554 | 2,978 | 409,797 |
| Total Expenditures | 1,858,575 | 1,936,998 | 1,874,238 |
| Ending Balance | 1,878,689 | 1,248,209 | 1,073,880 |
| Highest month-ending balance | 2,466,753 | 2,627,426 | 1,953,413 |
| Lowest month-ending balance | 1,511,371 | 1,248,209 | 1,073,880 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21670 - TOBACCO PRODUCTS ADMINISTRATION CASH FUND (77-4025)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tobacco Products Administrative Cash Fund was created by LB 730 (1987) and receives all revenue from the Tobacco Products Tax Act, except as noted below. The act requires certain entities to be licensed and pay a license fee to distribute tobacco products in the state. In addition, a tobacco products tax is imposed. The Department of Revenue subtracts its collection expenses out of this Fund and the remainder is generally transferred to the General Fund. From October 1, 2002, until October 1, 2004, the State Treasurer shall credit three fourths of tobacco products tax to the General Fund and one-fourth to the Cash Reserve Fund. After October 1, 2004, all revenue from the tax shall go back into the Tobacco Products Administrative Cash Fund. LB 89 (2009) changed the tax on snuff to 44 cents per ounce (proportionate for fractions of an ounce) and left all other tobacco products at 20 percent of the purchase price paid by the first owner or the price a first owner who manufactures or fabricates the tobacco products sells it to others.

| <u>Schedule of Fees and Taxes</u> | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------|-----------------------|-----------------------|-----------------------|
| License fees | (77-4010) : | \$ 25 | \$ 25 | \$ 25 |
| Tobacco products other than snuff | (77-4008) : | 20% | 20% | 20% |
| Snuff | (77-4008) : | \$0.44 per oz. | \$0.44 per oz. | \$0.44 per oz |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 9,337,454 | 3,883,914 | 3,636,673 |
| Revenue: | | | |
| Tobacco products tax | 6,612,625 | 7,211,629 | 7,571,385 |
| License fees | 650 | 675 | 350 |
| Investment interest | 533,740 | 241,561 | 240,279 |
| Operating Transfer Out | -12,000,000 | -7,500,000 | -7,500,000 |
| Tobacco products refunds | -567,755 | -149,766 | -4,809 |
| Total Revenue | -5,420,740 | -195,901 | 307,205 |
| Expenditures: | | | |
| Salaries | 19,739 | 18,474 | 20,806 |
| Benefits | 4,712 | 5,801 | 7,315 |
| Operating expenses | 28,349 | 27,065 | 21,598 |
| Total Expenditures | 52,800 | 51,340 | 49,719 |
| Ending Balance | <u>3,883,914</u> | <u>3,636,673</u> | <u>3,894,159</u> |
| Highest month-ending balance | 14,622,449 | 10,453,673 | 10,759,792 |
| Lowest month-ending balance | 3,883,914 | 3,636,673 | 3,894,159 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21680 - EMPLOYMENT AND INVESTMENT GROWTH FUND (77-4104)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Employment and Investment Growth Act of 1986 (LB 775) created the Employment and Investment Growth Fund in the Department of Revenue. The act creates a Fund to collect a non-refundable \$500 application fee from each company applying for tax incentives provided by the act. Per section 77-4109, no new applications shall be filed under this act on or after January 1, 2006.

LB 914 (2008) provided that any money in the Employment and Investment Growth Fund would transfer to the newly created Nebraska Incentives Fund on July 18, 2008.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Application fee (77-4104) | \$ 0 | \$ 0 | \$ 0 |

| <u>Fund Summary</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Application fees | | | |
| Investment interest | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Salaries | | | |
| Benefits | | | |
| Travel | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21687 – NEBRASKA ADVANTAGE FUND (77-5732)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 312, Laws 2005, created the Nebraska Advantage Fund for the deposit of application fees and payment of administration costs associated with the Nebraska Advantage Act. LB 312A appropriated \$460,086 from the General Fund for FY2005-06 and \$444,062 from the General fund for FY2006-07 to the Department of Revenue, for Program 102, to aid in carrying out the provisions of Legislative Bill 312, Ninety-ninth Legislature, First session, 2005.

LB 914 (2008) provided that any money in the Nebraska Advantage Fund would transfer to the newly created Nebraska Incentives Fund on July 18, 2008.

| Schedule of Fees and Taxes | | 2008-09 | 2009-10 | 2010-11 |
|--|-------------|----------------|----------------|----------------|
| Incentive application fee, Tier 1 | (77-5723) : | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Incentive application fee, Tiers 2,3,5 | (77-5723) : | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Incentive application fee, Tier 4 | (77-5723) : | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Incentive application fee, Tier 6 | (77-5723) : | \$ 10,000 | \$ 10,000 | \$ 10,000 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 260,362 | 0 | 0 |
| Revenue: | | | |
| Incentive Application Fees | 15,500 | | |
| Investment interest | | | |
| Operating Transfers Out | -275,838 | | |
| Total Revenue | -260,338 | 0 | 0 |
| Expenditures: | | | |
| Salaries | | | |
| Benefits | 24 | | |
| Operating expenses | | | |
| Travel | | | |
| Capital outlay | | | |
| Total Expenditures | 24 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 271,645 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21689 – NEBRASKA ADVANTAGE RURAL DEVELOPMENT FUND (77-27,187.02)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 680, Laws 2003, was amended by LB 312, Laws 2005, and changed the Employment Expansion and Investment Incentive Fund to the Nebraska Advantage Rural Development Fund. This fund is to be used for the deposit of application fees and payment of administration costs associated with this act. LB 312A appropriated \$460,086 from the General Fund for FY2005-06 and \$444,062 from the General fund for FY2006-07 to the Department of Revenue, for Program 102, to aid in carrying out the provisions of Legislative Bill 312, Ninety-ninth Legislature, First session, 2005.

LB 914 (2008) provided that any money in the Nebraska Advantage Rural Development Fund would transfer to the newly created Nebraska Incentives Fund on July 18, 2008.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|-----------------------------------|----------------|----------------|----------------|
| Application fee (77-27,187.02) : | \$500 | \$500 | \$500 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|------------------------------|-----------------|-----------------|-----------------|
| Beginning Balance | 39,702 | 0 | 0 |
| Revenue: | | | |
| Application Fees | | | |
| Application Fee Refunds | -800 | | |
| Investment interest | | | |
| Operating Transfers Out | -38,895 | | |
| Total Revenue | -39,695 | 0 | 0 |
| Expenditures: | | | |
| Salaries | | | |
| Benefits | 7 | | |
| Total Expenditures | 7 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 38,591 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21700 - MOTOR FUEL TAX ENFORCEMENT AND COLLECTION CASH FUND (66-739)
EXPENDED IN PROGRAM 111**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Fund was created in LB 627 (1991) to finance a separate budget program to collect and enforce motor fuel tax collections. The revenue is appropriated by the Legislature from the Highway Trust Fund to finance the expenses incurred to collect the taxes.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Transfers from the Highway Trust Fund as directed by the Legislature.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

970,808

1,366,896

806,458

| | | | |
|--|------------------|------------------|------------------|
| Revenue: | | | |
| Federal grant | 2,981 | 2,818 | 4,200 |
| Investment interest | 51,183 | 36,3215 | 32,895 |
| Operating Transfers In | 2,000,000 | 2,000,000 | 2,000,000 |
| Operating Transfers Out | 0 | -905,300 | -94,700 |
| Sale of surplus property/Misc. Revenue | 254 | 202 | 624 |
| Total Revenue | 2,054,418 | 1,133,935 | 1,943,019 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Salaries | 1,088,728 | 1,133,903 | 1,100,451 |
| Benefits | 357,777 | 362,265 | 357,578 |
| Operating expenses | 154,575 | 143,315 | 83,946 |
| Travel | 60,767 | 50,198 | 52,192 |
| Capital outlay | -3,517 | 4,692 | 3,295 |
| Total Expenditures | 1,658,330 | 1,694,373 | 1,597,462 |

Ending Balance

1,366,896

806,458

1,152,015

Highest month-ending balance

1,368,980

1,509,995

1,195,706

Lowest month-ending balance

985,813

642,515

862,644

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21760 - QUALITY JOBS FUND (77-4928)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

This Fund was created in 1995 by LB 829, the Quality Jobs Act. The Fund consists of a \$5,000 non-refundable application fee that a company pays when applying for the benefits granted under this act. The act had a sunset date of February 1, 2000.

LB 914 (2008) provided that any money in the Quality Jobs Fund would transfer to the Nebraska Incentives Fund on July 18, 2008.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Application fee (77-4928) | -- | -- | -- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 2,693 | 0 | 0 |
| Revenue: | | | |
| Investment interest | | | |
| Operating Transfers Out | -2,634 | | |
| Total Revenue | -2,634 | 0 | 0 |
| Expenditures: | | | |
| Salaries | 49 | | |
| Benefits | 10 | | |
| Total Expenditures | 59 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 2,634 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21770 – INVEST NEBRASKA FUND (77-5534)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

This fund was created in 2001 by LB 620, the Invest Nebraska Act. The fund consists of a \$5,000 non-refundable application fee that a company pays when applying for the benefits granted under this act. The act has a general sunset date of June 1, 2005, and a sunset date for certain large projects of October 1, 2002.

LB 914 (2008) provided that any money in the Invest Nebraska Fund would transfer to the Nebraska Incentives Fund on July 18, 2008.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Application fee (77-5534) | -- | -- | -- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 61,785 | 0 | 0 |
| Revenue: | | | |
| Application fees | | | |
| Investment interest | | | |
| Operating Transfers Out | -61,022 | | |
| Total Revenue | -61,022 | 0 | 0 |
| Expenditures: | | | |
| Salaries | 599 | | |
| Benefits | 164 | | |
| Operating expenses | | | |
| Total Expenditures | 763 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 61,022 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 24310 - STATE ATHLETIC COMMISSIONER'S CASH FUND (81-8,129.01) EXPENDED IN PROGRAM 165

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The State Athletic Commissioner's Cash Fund provides funding for the operation of the State Athletic Commission, which is now located in the Charitable Gaming Division of the Department of Revenue. Sources of revenue include the athletic tax on professional and amateur boxing matches and professional wrestling matches. The fund also receives license fees assessed on boxing/wrestling clubs, professional boxer/wrestler fees and match official fees.

Money in the fund may be transferred to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-------------------------|--|----------------|----------------|
| Amateur event fee | (81-8,130, 003.03) : | \$ 50 | \$ 50 | \$ 50 |
| Professional event fee | (81-8,130.01, 003.03) : | \$ 175 | \$ 175 | \$ 175 |
| Annual License Fees: | (81-8,130 , 003.03) | | | |
| Matchmaker: | | \$ 50 | \$ 50 | \$ 50 |
| Referee: | | \$ 35 | \$ 35 | \$ 35 |
| Physician, Manager, Judge, Timekeepers, Announcer, Seconds, Contestant fee : | | \$ 20 | \$ 20 | \$ 20 |
| Athletic tax: | (81-8,135) : | 5% of gross receipts plus 5% sale of TV rights | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|----------------|-----------------|----------------|
| Beginning Balance | 155,604 | 415,773 | 145,925 |
| Revenue: | | | |
| Amateur MMA athletic tax | 20,189 | 5,863 | 4,670 |
| Professional wrestling tax | 10,215 | 11,936 | 25,390 |
| Professional boxing tax | 0 | 0 | 7,602 |
| General Business fees | 0 | -1,056 | 1,453 |
| Amateur boxing tax | 1,372 | 1,418 | 803 |
| Misc. license fees and charges | 19,525 | 15,341 | 17,100 |
| Investment interest | 13,432 | 9,616 | 4,648 |
| Fines, forfeits and penalties | 8 | 0 | 70 |
| Professional MMA athletic tax | 31,976 | 16,034 | 7,635 |
| Entertainment tax | 189,758 | 0 | 6,250 |
| Operating Transfers In | 4,060 | 0 | 0 |
| Operating Transfers Out | 0 | -300,000 | 0 |
| Total Revenue | 290,535 | -240,848 | 75,621 |
| Expenditures: | | | |
| Salaries | 10,495 | 9,864 | 48,739 |
| Benefits | 1,208 | 746 | 14,960 |
| Operating expenses | 7,516 | 9,370 | 14,278 |
| Travel | 11,147 | 9,020 | 6,746 |
| Per Diems | 0 | 0 | 8,015 |
| Total Expenditures | 30,366 | 29,000 | 92,738 |
| Ending Balance | 415,773 | 145,925 | 128,808 |
| Highest month-ending balance | 415,773 | 429,420 | 150,023 |
| Lowest month-ending balance | 154,847 | 132,872 | 122,351 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 29610 – PROPERTY TAX CREDIT CASH FUND (77-4211)
EXPENDED IN PROGRAM 132**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 367 (2007) created the Property Tax Cash Fund for the purpose of providing property tax relief for property taxes levied against real property. The property tax relief is made to the owners of real property in the form of a tax credit. Aid is distributed to the counties based on the ratio of the real property valuation in the county to the real property valuation in the state and the amount of relief appears as a credit on the taxpayer's property tax statement. The total amount of aid provided is at the discretion of the Legislature and is to be made from available revenue.

Note: There was a prior Relief to Property Taxpayers Cash Fund that used the same fund number. That fund received transfers from the Cash Reserve Fund and distributions were for aid to community colleges and for property tax credit. That fund was repealed in the 2001 Special Session and any remaining funds were to be transferred to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Transfers from the General Fund | \$ 115,000,000 | \$ 112,000,000 | \$ 112,000,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 3,700,519 | 8,874,200 | 8,612,326 |
| Revenue: | | | |
| Operating Transfers In | 115,000,000 | 112,000,000 | 112,000,000 |
| Misc. Adjustments | 0 | 1,148,996 | 1,158,324 |
| Investment Interest | 3,556,762 | 935,306 | 832,016 |
| Total Revenue | 118,556,762 | 114,084,302 | 113,990,340 |
| Expenditures: | | | |
| Distribution of Aid | 113,383,081 | 114,346,176 | 113,689,195 |
| Total Expenditures | 113,383,081 | 114,346,176 | 113,689,195 |
| Ending Balance | <u>8,874,200</u> | <u>8,612,326</u> | <u>8,913,471</u> |
| Highest month-ending balance | 121,739,705 | 122,216,003 | 121,955,050 |
| Lowest month-ending balance | 4,730,315 | 7,996,051 | 7,697,620 |

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 51620 - MISCELLANEOUS SERVICES REVOLVING FUND (77-3,111)
EXPENDED IN PROGRAM 102**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 523 (1991) created the Miscellaneous Services Revolving Fund to allow the Department of Revenue to bill agencies for services performed at the request of other state agencies.

Pursuant to LB 2, First Special Session, 2009, the entire amount in this fund lapsed to the General Fund on December 15, 2009.

Pursuant to LB 378, 2011, this section of statute was outright repealed effective May 17, 2011.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|---|----------------|
| | | | |
| | | Agencies are billed for actual expenses incurred to supply information. | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|----------------|----------------|----------------|
| Beginning Balance | 22,658 | 30,165 | 0 |
| Revenue: | | | |
| Reproductions and publications | 0 | 0 | 0 |
| Investment interest | 1,206 | 552 | 0 |
| Reimbursement non-government | 0 | 0 | 0 |
| Sale of surplus property | 6,301 | 0 | 0 |
| Operating Transfers Out | 0 | -30,165 | 0 |
| Total Revenue | 7,507 | 0 | 0 |
| 00 | | | |
| Expenditures: | | | |
| Operating expenses | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>30,165</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 34,383 | 72,356 | 0 |
| Lowest month-ending balance | 22,748 | 0 | 0 |

AGENCY 17 - DEPARTMENT OF AERONAUTICS

**FUND 21710 - DEPARTMENT OF AERONAUTICS CASH FUND (3-126)
EXPENDED IN PROGRAMS 026, 301, 596**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Department of Aeronautics Cash Fund is used by the Department of Aeronautics for various activities to include: the operation of state-owned airfields, maintenance of a navigational aid network, provision of air transportation to state agencies, engineering assistance on Nebraska airport projects, the distribution of state aid to the Civil Air Patrol, and the distribution of state and federal aid to airport development projects. In general, money in this cash fund is used for the administration, regulation, promotion and development of aviation within the state. Major sources of revenue to the cash fund are the receipt of federal funds and state aviation fuel taxes. With the exception of an airport inspection program and periodic planning grants, all of the federal funds received are channeled through the Department for use by local governments on public airport projects. It should also be noted that much of the cash fund revenue received is dedicated to the funding of certain activities as required by federal regulations. For example, income from the Trust Fund must be used on the state-owned airfields unless the Federal Aviation Administration approves a diversion of money to a different area.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2006-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 5,353,896 | 6,073,120 | 6,106,281 |

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Aviation fuel taxes | 1,479,064 | 1,399,557 | 1,455,447 |
| State aircraft pool | 418,998 | 414,349 | 366,674 |
| Trust fund income | 319,482 | 296,566 | 261,080 |
| State airfields-operation and rental | 385,228 | 410,799 | 478,175 |
| Federal funds | 12,200,369 | 19,061,496 | 22,687,330 |
| Loan repayments | 503,153 | 460,964 | 413,892 |
| Navigational aids | 162,555 | 160,014 | 186,562 |
| Other | 761,004 | 565,657 | 614,867 |
| Total Revenue | 16,229,853 | 22,769,399 | 26,464,027 |

| | | | |
|-------------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| State aircraft pool | 433,044 | 454,258 | 396,334 |
| Hanger/fuel/aerial app. loans | 206,390 | 254,217 | 187,399 |
| Operation of state airfields | 389,934 | 455,713 | 390,664 |
| Navigational aids | 441,738 | 533,307 | 405,266 |
| Pavement preservation | 141,014 | 126,782 | 164,970 |
| Airport development aid | 12,411,077 | 19,354,664 | 23,038,812 |
| Other | 1,487,432 | 1,557,297 | 1,617,495 |
| Total Expenditures | 15,510,629 | 22,736,238 | 26,200,940 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>6,073,120</u> | <u>6,106,281</u> | <u>6,369,369</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 6,074,647 | 6,080,674 | 6,436,368 |
| Lowest month-ending cash balance | 5,279,593 | 5,673,013 | 5,946,297 |

AGENCY 17 - DEPARTMENT OF AERONAUTICS

FUND 21710 (cont'.d)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Aviation Fuel Tax (3-148): | | | |
| Gasoline | 5¢/gal. | 5¢/gal. | 5¢/gal. |
| Jet fuel | 3¢/gal. | 3¢/gal. | 3¢/gal. |
| Fuel tax refund/air schools | 3-5¢/gal. | 3-5¢/gal. | 3-5¢/gal. |
| State aircraft pool (3-106): | | | |
| Aircraft charges/per mile | \$2.95 - 4.10 | \$2.95 - 4.50 | \$3.50 - 5.00 |
| Pilot charges/per hour | \$66.00 | \$66.00 | \$66.00 |
| State airfields (3-146): | | | |
| Hanger rental/nightly | \$4.50 - 12.50 | \$4.50 - 12.50 | \$4.50 - 12.50 |
| Hanger rental/monthly | \$40 - 81.50 | \$40 - 81.50 | \$40 - 81.50 |
| Grain storage building rental/square foot/month | 3.5 - 6¢ | 2.6 - 7.3¢ | 2.6 - 7.3¢ |
| Cash rent farm lease/acre | \$70 - 122.50 | \$70 - 122.50 | \$150 - 200 |
| Charge for use of airfield to conduct business (flight training, etc.)/annual | \$125 - 750 | \$122 - 750 | \$125 - 1,525 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20750 - NOXIOUS WEED CASH FUND (2-958)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Noxious Weed Cash Fund was established through legislation adopted in 1989 to receive \$30 of the pesticide product registration fee that is assessed against pesticides which are distributed, sold, or offered for sale within this state. (For a description of the use of the remaining pesticide product registration fees collected, refer to Fund 20790 and Fund 21950.) The fund is used by the Department of Agriculture to aid in defraying the expenses of administering the Noxious Weed Control Act. Effective July 2004, 25 percent of proceeds from the noxious weed book sales are also deposited into this cash fund (reference Fund 20780). Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Annual product registration (amount designated in 2-2634 for Fund 2075) | \$30 | \$30 | \$30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 150,661 | 253,657 | 299,377 |
| Revenue: | | | |
| General business fees | 343,591 | 344,460 | 344,040 |
| Investment interest | 10,724 | 9,553 | 10,180 |
| Penalties | 0 | 0 | 0 |
| Miscellaneous | 90,221 | 7,978 | 6,531 |
| Transfers in | 25,000 | 25,000 | 0 |
| Total Revenue | 469,536 | 386,991 | 360,751 |
| Expenditures: | | | |
| Bureau of Plant Industry | 366,540 | 341,271 | 363,212 |
| Total Expenditures | 366,540 | 341,271 | 363,212 |
| Ending Balance | <u>253,657</u> | <u>299,377</u> | <u>296,916</u> |
| Highest month-ending balance | 342,350 | 399,000 | 404,807 |
| Lowest month-ending balance | 101,763 | 163,852 | 187,454 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20755 – NOXIOUS WEED/INVASIVE SPECIES (2.958.01)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Noxious Weed and Invasive Plant Species Assistance Fund was created to allow the Department of Agriculture to receive money as gifts or grants for the purpose of carrying out provisions of the Noxious Weed Control Act. The primary source of revenue to this fund in recent years was a \$250,000 transfer from the Commercial Feed Administration Cash Fund in FY08-09 (Fund 20810,) and LB 98 in 2009 transferred \$500,000 from the Buffer Strip Incentive Cash Fund (Fund 20950.) Nebraska Environmental Trust grant revenue and expenditures are also distributed through this fund. Section 2-958.02 of the Act allows the director to administer a grant program to assist local control authorities and other weed management entities in the cost of implementing and maintaining noxious weed control programs and in addressing special weed control problems. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
|-----------------------------------|----------------|----------------|----------------|

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 85,005 | 260,347 | 257,477 |

| | | | |
|------------------------------------|----------------|----------------|---------------|
| Revenue: | | | |
| Interest | 8,195 | 13,174 | 8,606 |
| Miscellaneous | (82,853) | 0 | 0 |
| Deposits from divisions and boards | 250,000 | 500,000 | 0 |
| Grants – other state agencies | 92,182 | 65,000 | 29,981 |
| Total Revenue | 267,524 | 578,174 | 38,587 |

| | | | |
|---------------------------|---------------|----------------|---------------|
| Expenditures: | | | |
| Bureau of Plant Industry | 92,182 | 581,044 | 37,523 |
| Total Expenditures | 92,182 | 581,044 | 37,523 |

| | | | |
|------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>260,347</u> | <u>257,477</u> | <u>258,541</u> |
| Highest month-ending balance | 260,348 | 763,410 | 259,455 |
| Lowest month-ending balance | 2,479 | 238,324 | 237,015 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20760 - TRACTOR PERMIT CASH FUND (2-2705.01)
EXPENDED IN PROGRAM 056**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Tractor Permit Cash Fund was established to receive the \$50 fee paid by persons wishing to have a tractor test permit to sell or dispose of tractors in Nebraska. The fund is utilized by the Department of Agriculture to administer a part of Sec. 2-2701 to 2-2711. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Application/Permit Fee (2-2705.01) | \$50 | \$50 | \$50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 1,013 | 4,957 | 1,815 |
| Revenue: | | | |
| Application/permit fee | 5,300 | 11,200 | 3,150 |
| Interest | 119 | 153 | 50 |
| Total Revenue | 5,419 | 11,353 | 3,200 |
| Expenditures: | | | |
| Weights and Measures | 1,475 | 14,494 | 3,148 |
| Total Expenditures | 1,475 | 14,494 | 3,148 |
| Ending Balance | <u>4,957</u> | <u>1,815</u> | <u>1,867</u> |
| Highest month-ending balance | 4,957 | 6,029 | 3,034 |
| Lowest month-ending balance | 1,066 | 1,266 | 224 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20770 - NEBRASKA ORIGIN AND PREMIUM QUALITY GRAIN CASH FUND (2-3814)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Origin and Premium Quality Grain Cash Fund was established to receive money from any source including fees the Department is allowed to charge for inspecting, analyzing and certifying the quality factors present in export grain. The certificate may also be a special certificate for shipments that are of premium quality. The fund shall be utilized for the purpose of carrying out sections 2-3813 and 2-3814. Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Grain Inspection (2-3814) | ----- | See description | ----- |
| Grain Analysis (2-3814) | ----- | See description | ----- |
| Grain Certificate (2-3814) | ----- | See description | ----- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20780 - WEED BOOK CASH FUND (81-201.05)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Weed Book Cash Fund receives funds from the sale of the Nebraska Weed Book. The fund is used for book republishing and distribution costs. The books are normally republished on an as-needed basis. LB 869 that became effective in July 2004, requires 25% of the proceeds from sale of the book be deposited into the Noxious Weed Cash Fund (20750). Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Nebraska Weed Book ((81-201) | | | |
| a) Books picked up in the Lincoln office | 22.50 | 22.50 | 22.50 |
| b) Books sent to the purchaser via UPS or U.S. Postal | 25.00 | 25.00 | 25.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 94,908 | 86,897 | 53,523 |
| Revenue: | | | |
| Book publication | 22,205 | 18,851 | 19,198 |
| Interest | 3,731 | 2,193 | 1,879 |
| Miscellaneous | -25,000 | 0 | 0 |
| Sales Tax | -10 | 0 | 0 |
| Transfers out | 0 | -44,999 | -19,997 |
| Total Revenue | 926 | -23,955 | 1,080 |
| Expenditures: | | | |
| Bureau of Plant Industry | 8,847 | 9,419 | 9,398 |
| Total Expenditures | 8,847 | 9,419 | 9,398 |
| Ending Balance | <u>86,987</u> | <u>53,523</u> | <u>45,205</u> |
| Highest month-ending balance | 86,897 | 69,432 | 60,049 |
| Lowest month-ending balance | 74,404 | 52,630 | 44,185 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20790 – PESTICIDE ADMINISTRATON CASH FUND (2-2627)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Pesticide Administration Cash Fund receives pesticide product registration fees and pesticide dealer license fees. The fund is used by the department to aid in defraying the expenses of administering sections 2-2622 to 2-2655, the Nebraska Pesticide Act. The intent of the Pesticide Act is to regulate, in the public interest, the labeling, distribution, storage, transportation, use, application, and disposal of pesticides for the protection of human health and the environment. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|--|----------------|----------------|
| Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund) | \$70 | \$70 | \$70 |
| Pesticide dealer license (2-2635) | \$25 | \$25 | \$25 |
| Duplicate dealer's license (2-2635) | \$10 | \$10 | \$10 |
| Late fees (2-2634, 2-2635) | 25% of fee due and owing per month, NTE 100% | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 216,605 | 318,623 | 495,580 |
| Revenue: | | | |
| Product registration | 396,725 | 397,800 | 394,910 |
| Interest | 12,236 | 13,043 | 18,469 |
| Reimbursement | 0 | 2,521 | 12,219 |
| Dealers | 32,163 | 32,750 | 32,525 |
| Penalties | 11,641 | 9,215 | 15,781 |
| Miscellaneous | 1,130 | 340 | 1,309 |
| Aerial Applicator license | 0 | 10,900 | 12,300 |
| Total Revenue | 453,895 | 466,569 | 487,513 |
| Expenditures: | | | |
| Bureau of Plant Industry | 260,769 | 252,768 | 311,696 |
| Agricultural Laboratories | 91,108 | 36,844 | 50,418 |
| Total Expenditures | 351,877 | 289,612 | 362,114 |
| Ending Balance | <u>318,623</u> | <u>495,580</u> | <u>620,979</u> |
| Highest month-ending balance | 397,253 | 588,011 | 709,285 |
| Lowest month-ending balance | 118,273 | 221,704 | 363,279 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20810 - COMMERCIAL FEED ADMINISTRATION CASH FUND (54-857)
EXPENDED IN PROGRAMS 061 AND 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Commercial Feed Administration Cash Fund receives money including inspection fees and firm license fees from establishments who manufacture or distribute commercial feed in Nebraska. The fund is used by the Department to aid in defraying the expenses of administering the Commercial Feed Act. Ongoing transfers from the fund are not authorized under existing law; however, LB 961 of 2008 authorized a one-time \$250,000 transfer from the Commercial Feed Administration Cash Fund to the Noxious Weed and Invasive Species Cash Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Inspection Fees (54-856) | NTE 15¢/ton | NTE 15¢/ton | NTE 15¢/ton |
| Inspection Fees (54-856) actual* | .06¢/ton** | .06¢/ton** | .06¢/ton** |
| Small Package Inspection Fees (paid in lieu of inspection fee) (54-856) | \$25 | \$25 | \$25 |
| License Fees (54-850) | \$15 | \$15 | \$15 |

Note: The minimum inspection fee is five dollars.

**Inspection fee rate is established by regulation in Title 25, Chapter 3.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 897,461 | 973,150 | 364,601 |
| Revenue: | | | |
| Inspection fee | 1,044,824 | 797,857 | 838,054 |
| Firm registration | 30,240 | 30,256 | 31,125 |
| Interest | 47,645 | 26,431 | 16,746 |
| Miscellaneous | 2,405 | 28,705 | 6,088 |
| Operating Transfer | (250,000) | -650,000 | 0 |
| Total Revenue | 875,114 | 233,249 | 892,013 |
| Expenditures: | | | |
| Bureau of Plant Industry | 341,101 | 356,923 | 374,521 |
| Agricultural Laboratories | 458,324 | 484,875 | 429,195 |
| Total Expenditures | 799,425 | 841,798 | 803,716 |
| Ending Balance | <u>973,150</u> | <u>364,601</u> | <u>452,898</u> |
| Highest month-ending balance | 1,323,487 | 1,152,757 | 675,087 |
| Lowest month-ending balance | 838,927 | 305,409 | 343,250 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20820 - FERTILIZERS AND SOIL CONDITIONERS ADMIN. FUND (81-2,162.27)
EXPENDED IN PROGRAMS 061 AND 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Fertilizers and Soil Conditioners Administrative Fund currently receives revenue from inspection fees paid by persons who distribute commercial fertilizers and soil conditioners and facility registration fees from persons who manufacture or distribute commercial fertilizer and soil conditioners. The revenue is used to defray department expenses in administering the Nebraska Commercial Fertilizer and Soil Conditioner Act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Inspection Fees (81-2,162.06) and (2-4323)* | 10¢/ton** | 10¢/ton** | 10¢/ton** |
| Facility Registration Fee (81-2,162.23) | \$15 | \$15 | \$15 |
| License fee (2-4322) | \$ 5 | \$5 | \$5 |

* Note: The minimum inspection fee is \$5 per reporting period.
 **The inspection fee rate is established by regulation in Title 25, Chapter 6.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 152,917 | 154,250 | 131,730 |
| Revenue: | | | |
| Inspection fee | 310,674 | 333,850 | 416,501 |
| Firm registration | 22,515 | 23,495 | 23,525 |
| Interest | 11,142 | 7,957 | 8,459 |
| Miscellaneous | 8,864 | 16,744 | 8,587 |
| Total Revenue | 353,195 | 382,046 | 457,072 |
| Expenditures: | | | |
| Bureau of Plant Industry | 173,576 | 194,894 | 196,003 |
| Agricultural Laboratories | 178,286 | 209,672 | 186,709 |
| Total Expenditures | 351,862 | 404,566 | 382,712 |
| Ending Balance | <u>154,250</u> | <u>131,730</u> | <u>206,090</u> |
| Highest month-ending balance | 307,870 | 319,629 | 315,803 |
| Lowest month-ending balance | 154,200 | 131,744 | 206,035 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20830 - NEBRASKA POULTRY AND EGG DEVELOPMENT,
UTILIZATION AND MARKETING FUND (2-3413)
EXPENDED IN PROGRAM 387**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Poultry and Egg Development, Utilization and Marketing Fund receives fees from the sale of eggs and turkeys. The department may accept grants, contributions, or other funds from any private, federal, state or other public source to be used to administer the Act and to conduct programs under such act. The fund is utilized for uses and purposes of the Nebraska Poultry and Egg Resources Act. The Act is established in law to formulate the general policies and programs for the discovery, promotion and development of markets and industries for the utilization of poultry, eggs and the products thereof. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Egg fees (2-3408) | NTE 5¢/case | NTE 5¢/case | NTE 5¢/case |
| Import egg fees (2-3408) | NTE 5¢/case | NTE 5¢/case | NTE 5¢/case |
| Turkey fees (2-3408) | NTE 3¢/turkey | NTE 3¢/turkey | NTE 3¢/turkey |
| Egg fees (2-3408) actual | 3¢/case | 3¢/case | 3¢/case |
| Import egg fees (2-3408) actual | 3¢/case | 3¢/case | 3¢/case |
| Turkey fees (2-3408) actual | 2¢/tom | 2¢/tom | 2¢/tom |
| Turkey fees (2-3408) actual | 1.5¢/hen | 1.5¢/hen | 1.5¢/hen |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------|-----------------------|----------------------|
| Beginning Balance | 76,069 | 89,565 | 103,190 |
| Revenue: | | | |
| Egg fees | 237,154 | 230,301 | 236,897 |
| Turkey fees | 37,783 | 16,336 | 27,080 |
| Import egg fees | 36,022 | 32,210 | 28,013 |
| Interest | 4,994 | 3,795 | 3,880 |
| Egg fee refunds and miscellaneous adjustments | -90,980 | -129,610 | -133,678 |
| Total Revenue | 224,973 | 153,032 | 162,192 |
| Expenditures: | | | |
| Poultry and Egg Development | 211,477 | 139,407 | 213,184 |
| Total Expenditures | 211,477 | 139,407 | 213,184 |
| Ending Balance | <u>89,565</u> | <u>103,190</u> | <u>52,198</u> |
| Highest month-ending balance | 120,943 | 129,017 | 137,534 |
| Lowest month-ending balance | 89,222 | 102,853 | 51,856 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20840 - NEBRASKA AGRICULTURAL PRODUCTS
MARKETING CASH FUND (2-3812)
EXPENDED IN PROGRAMS 027, 061 AND 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Agricultural Products Marketing Cash Fund was established to receive money from any source including marketing related activities or fees collected under Sec. 2-3808. The fund may be used for marketing activities set forth in the Nebraska Agricultural Products Marketing Act including program coordination, cooperation with public and private entities, and collection and dissemination of information relating to agriculture. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------|---------------------------------------|----------------|
| Professional Fees (2-3808) | ---- | See description (affecting all years) | ---- |
| Export Marketing Services (2-3808) | ---- | See description (affecting all years) | ---- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------|----------------------|----------------------|
| Beginning Balance | 97,400 | 97,266 | 99,256 |
| Revenue: | | | |
| Professional fees/Export marketing services | 68,885 | 54,072 | 76,598 |
| Interest | 4,062 | 3,107 | 3,281 |
| Miscellaneous | 18,403 | 12,160 | -286 |
| Total Revenue | 91,350 | 69,339 | 79,593 |
| Expenditures: | | | |
| Administration | 81,872 | 56,759 | 71,639 |
| Dairies and Foods | 9,612 | 10,590 | 10,047 |
| Total Expenditures | 91,484 | 67,349 | 81,686 |
| Ending Balance | <u>97,266</u> | <u>99,256</u> | <u>97,163</u> |
| Highest month-ending balance | 102,022 | 119,492 | 114,155 |
| Lowest month-ending balance | 80,188 | 93,243 | 98,951 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20850 - SOIL AND PLANT ANALYSIS LABORATORY CASH FUND (2-3110)
EXPENDED IN PROGRAM 061**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Soil and Plant Analysis Fund receives annual registration fees from persons desiring to operate soil and plant analysis laboratories in Nebraska for analysis for others. The fund is used to pay for the expenses of the department in administering and enforcing the Nebraska Soil and Plant Analysis Laboratory Act in such areas as reviewing and inspecting such laboratories and personnel, and servicing quarterly split samples required under the act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Registration fees (2-3103) | \$100 | \$100 | \$100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 2,273 | 2,959 | 3,879 |
| Revenue: | | | |
| Registration fees | 700 | 900 | 300 |
| Interest | 119 | 105 | 129 |
| Total Revenue | 819 | 1,005 | 429 |
| Expenditures: | | | |
| Agricultural Laboratories | 133 | 85 | 173 |
| Total Expenditures | 133 | 85 | 173 |
| Ending Balance | <u>2,959</u> | <u>3,879</u> | <u>4,135</u> |
| Highest month-ending balance | 3,926 | 3,794 | 4,050 |
| Lowest month-ending balance | 2,648 | 3,244 | 3,796 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20870 - STATE APIARY CASH FUND (81-2,174)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Apiary Cash Fund receives money from certification fees paid by beekeepers in Nebraska. The fund is used by the department to aid in defraying the expenses of administering sections 81-2,165 to 81-2,180, the Nebraska Apiary Act. The Act is intended to prevent the introduction, spread, or dissemination of any and all contagious or infectious diseases, parasite, or pests of honeybees. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|-----------------------|-----------------------|
| Certification Fee (81-2,174) | | | |
| 1-250 colonies | \$150 | \$150 | \$150 |
| 251-500 colonies | \$200 | \$200 | \$200 |
| 501-1,000 colonies | \$300 | \$300 | \$300 |
| More than 1,000 colonies | \$400 | \$400 | \$400 |
| Special inspections (81-2,174 & 81-2,173) | ----- \$15/hour plus \$.24 a mile ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 1,638 | 1,861 | 2,073 |
| Revenue: | | | |
| Certification service fee | 150 | 150 | 0 |
| Interest | 77 | 62 | 70 |
| Miscellaneous | | | |
| Penalties | | | |
| Total Revenue | 227 | 212 | 70 |
| Expenditures: | | | |
| Bureau of Plant Industry | 4 | 0 | 14 |
| Total Expenditures | 4 | 0 | 14 |
| Ending Balance | <u>1,861</u> | <u>2,073</u> | <u>2,129</u> |
| Highest month-ending balance | 1,861 | 2,073 | 2,129 |
| Lowest month-ending balance | 1,645 | 1,867 | 2,080 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20890 - PURE FOOD CASH FUND (81-2,291)
EXPENDED IN PROGRAMS 057 AND 061**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Pure Food Cash Fund receives revenue from permit and inspection fees charged to food establishments, such as restaurants, bakeries, convenience stores, limited food service establishments, commissaries, caterers, licensed beverage establishments, mobile food units or push carts, temporary food service establishments, food processing establishments, retail food stores, food storage establishments, salvage processing facilities, salvage distributors, itinerant food vendors and vending machines. The fund is subsequently used to defray the department expenses of administering the Pure Food Act, which governs the inspection and regulation of food establishments and food processing plants. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

31,559

72,051

80,296

| | | | |
|----------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Inspection fee | 717,698 | 747,518 | 751,348 |
| Permit fee | 77,876 | 76,263 | 76,209 |
| Interest | 14,807 | 11,773 | 13,850 |
| Miscellaneous | 4,217 | 5,419 | 2,441 |
| Penalties | 4,790 | 0 | 2,441 |
| Transfers out | 0 | 0 | (29,998) |
| Total Revenue | 819,388 | 840,973 | 822,185 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Dairies & Foods | 702,177 | 741,766 | 710,651 |
| Agricultural Laboratories | 76,719 | 90,962 | 86,359 |
| Total Expenditures | 778,896 | 832,728 | 797,010 |

Ending Balance

72,051

80,296

107,180

Highest month-ending balance

559,954

591,041

633,292

Lowest month-ending balance

70,900

79,145

106,026

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 20890 - PURE FOOD CASH FUND (81-216.37) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------------|---------------------------------|----------------------|
| Permit Fees (81-2,270[1]) | \$71.49 | \$74.35 | \$74.35 |
| Inspection Fees (81-2,270): | | | |
| Restaurant | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Mobile units | \$35.74 per unit | \$37.17 per unit | \$37.17 per unit |
| Bakery | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Food processing establishment | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Retail food store | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Food storage establishment | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Salvage operation | \$100.07 plus 35.74 | ---- \$104.07 plus \$37.17 ---- | |
| Temporary food service | \$71.49 plus 35.74 | ---- \$74.36 plus \$37.17 ---- | |
| Vending machines: | | | |
| 1 - 10 machines | \$14.29 | \$14.86 | \$14.86 |
| 11 - 20 machines | \$28.58 | \$29.72 | \$29.72 |
| 21 - 30 machines | \$42.87 | \$44.58 | \$44.58 |
| 31 - 40 machines | \$57.16 | \$59.44 | \$59.44 |
| Over 40 machines | \$71.45 | \$74.30 | \$74.30 |
| Operating without a permit | \$60 | \$60 | \$60 |
| Pushcart | \$14.29/pushcart | ---- \$14.86/push cart ---- | |
| Licensed beverage establishment | \$71.49 plus \$35.74 | ---- \$74.35 plus \$37.17---- | |
| Convenience Store \$37.17---- | | \$71.49 plus 35.74 | ---- \$74.35 plus |
| Limited Food Service \$37.17---- | | \$71.49 plus 35.74 | ---- \$74.35 plus |
| Commissary | \$104.07+ \$37.17 | \$100.07 plus 35.74 | \$74.35 plus \$37.17 |
| Caterer | \$100.07 plus 35.74 | \$74.35 plus \$37.17 | \$104.07+ \$37.17 |
| Itinerant Food Vendor | \$71.49 plus 35.74 | ---- \$74.35 plus \$37.17 ---- | |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21760 - ANIMAL DAMAGE CONTROL CASH FUND (81-2,237)
EXPENDED IN PROGRAM 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Animal Damage Control Cash Fund consists of funds received from any source to carry out the program pursuant to section 81-2,236, which allows the Department of Agriculture to contract and cooperate with the USDA in the control of predators that are injurious to livestock, poultry, game animals and public health. Furs or other animal parts of monetary value salvaged from wild animals as a result of animal damage control activities in participating counties are the property of the Nebraska Department of Agriculture. The proceeds gained from their sale are deposited to the fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| Sale of animal parts (81-2237) | ----- See Fund Description ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Sale of animal parts | 0 | 0 | 0 |
| Investment interest | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Animal damage control | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21770 - PSEUDORABIES CONTROL CASH FUND (54-2227)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Pseudorabies Control Cash Fund is established to shall consist of gifts, grants, costs or charges from any source including federal, state, public and private. The fund shall be utilized for the purpose of carrying out the Pseudorabies Control and Eradication Act. The department may assess and collect reasonable costs for services provided and expenses incurred pursuant to its responsibilities under the Act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| 54-2292 creates a fund for collection of gifts, grants, costs and charges. | 0 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Sale of animal parts | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21780 - NEBRASKA SEED ADMINISTRATIVE CASH FUND (81-2,147.11)
EXPENDED IN PROGRAMS 061 AND 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Seed Administrative Cash Fund receives fees the Department is allowed to charge for the testing of agricultural, vegetable and flower seeds and a registration fee based on the number of pounds sold for persons who label agricultural, vegetable and flower seeds. Statutes allow the Department to establish a fee schedule by regulation. In 2007, testing services were merged with the Nebraska Crop Improvement Association. Revenue to the fund since then consists of seed firm registration fees. The fees are expended by the Department to administer the Nebraska Seed Law, which authorizes the department to sample, inspect, analyze and test agricultural, vegetable and flower seed sold within this state for sowing purposes to determine whether the seed is in compliance with provisions of the law. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Seed Firm Registration (81-2,147.10) | \$25 to \$750/annual | \$25 to \$750/annual | \$25 to \$750/annual |

**Services were merged with Nebraska Crop Improvement Association in 2007.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 50,299 | 47,851 | 23,945 |
| Revenue: | | | |
| Seed sample analysis | 0 | 0 | 0 |
| Seed firm registration | 48,220 | 45,650 | 43,950 |
| Interest | 2,212 | 1,241 | 618 |
| Miscellaneous | -50 | -47 | 0 |
| Fines and Penalties | 500 | 1,265 | 970 |
| Transfers out | 0 | -20,001 | -20,001 |
| Total Revenue | 50,882 | 28,108 | 25,537 |
| Expenditures: | | | |
| Agricultural Laboratories | 48,582 | 46,570 | 37,541 |
| Bureau of Plant Industry | 4,749 | 5,444 | 7,463 |
| Total Expenditures | 53,331 | 52,014 | 45,004 |
| Ending Balance | <u>47,851</u> | <u>23,945</u> | <u>4,478</u> |
| Highest month-ending balance | 62,725 | 43,549 | 23,969 |
| Lowest month-ending balance | 30,140 | 23,596 | 4,128 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21790 - PLANT PROTECTION AND PLANT PEST CASH FUND (2-1019.01)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Insect Pest and Plant Disease Administrative Cash Fund receives money including dealer's certificate fees and certificate fees charged for inspection expenses. The fund is used by the Department to aid in defraying the cost of administering the Plant Protection and Plant Pest Act, which authorizes the department to impose standards and restrictions on the movement and care of plants within the state in order to protect the plant industry from the uncontrolled proliferation of plant pests. Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|--|---------------------------|---|----------------|
| Nursery Grower Inspection (2-1016) prior to June 1 | ----- | \$25/acre plus \$5 each additional acre | ----- |
| Nursery Grower Inspection (2-1016) after June 1 (includes driving time) | \$.42/mile plus \$24/hr. | | |
| Nursery Dealers Cert. (2-1017) | \$100 annually | \$100 annually | \$100 annually |
| Field Inspections (2-1020) | \$.42/mile plus \$24/hr. | | |
| Nuisance-abatement (2-1032) | Expense | Expense | Expense |
| Corn Borer Certificate Fees | 25¢ each | 25¢ each | 25¢ each |
| Phytosanitary certificate | \$30 | \$30 | \$30 |
| Phytosanitary certificate (phone) | \$7 additional | \$7 additional | \$7 additional |
| Phytosanitary inspections, includes driving time | \$.42/mile plus \$24/hr. | | |
| Corn Borer License Fees | \$50 | \$50 | \$50 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|--|----------------|----------------|----------------|
| Beginning Balance | 57,851 | 61,464 | 37,270 |
| Revenue: | | | |
| Nursery inspection | 20,666 | 19,582 | 20,981 |
| Nursery dealers | 82,300 | 89,000 | 90,425 |
| Field inspections | 0 | 4,730 | 234 |
| Interest | 1,969 | 1,554 | 1,958 |
| Corn Borer License fees and certificates | 7,950 | 7,038 | 7,475 |
| Phytosanitary Certificates & inspections | 95,538 | 106,349 | 135,679 |
| Miscellaneous | 7,038 | 19,976 | 1,793 |
| Total Revenue | 215,461 | 248,229 | 258,545 |
| Expenditures: | | | |
| Bureau of Plant Industry | 211,848 | 272,423 | 212,942 |
| Total Expenditures | 211,848 | 272,423 | 212,942 |
| Ending Balance | 61,464 | 37,270 | 82,873 |
| Highest month-ending balance | 72,220 | 70,414 | 113,861 |
| Lowest month-ending balance | 16,027 | 16,986 | 16,949 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21800 - AG PRODUCTS MARKETING INFORMATION CASH FUND (81-2,164.03)
EXPENDED IN PROGRAMS 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Products Marketing Information Cash Fund receives voluntary gifts and contributions from public and private sources and fees or charges from the sale of publications or services provided by the Department of Agriculture, pursuant to sections 81-201(3) and 81-2,163 to 81-2,164.03, which allows the department to serve as an information bureau in reference to the state's resources, industries and development and to assemble data relating to the resources and industries of the state. Beginning in fiscal year 2003-04, this fund is also used to collect service fees from livestock auctions markets that participate in the market news program. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| Sale of publications (81-2,164) | ----- See Fund Description ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 80,692 | 71,094 | 58,224 |
| Revenue: | | | |
| Interest | 15,256 | 1 | -5,408 |
| Miscellaneous | -3,393 | -4,841 | -5,540 |
| Market News Fees | 14,200 | 16,100 | 15,700 |
| Total Revenue | 26,063 | 11,260 | 4,752 |
| Expenditures: | | | |
| Administration – Market News | 25,661 | 24,130 | 20,003 |
| Total Expenditures | 25,661 | 24,130 | 20,003 |
| Ending Balance | <u>71,094</u> | <u>58,224</u> | <u>42,972</u> |
| Highest month-ending balance | 91,053 | 823,208 | 107,436 |
| Lowest month-ending balance | 71,084 | 55,731 | 42,962 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21810 - PURE MILK CASH FUND (2-3911)
EXPENDED IN PROGRAMS 057 AND 061**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Pure Milk Cash Fund receives revenue from milk inspection fees and permit fees paid by Pasteurized Milk (Grade A) handlers. The fund is used to defray the department's expenses in administering the Nebraska Pasteurized Milk Laws including a portion of the Pasteurized Milk (Grade A) inspection program and for the portion of the expenses of the testing of milk samples. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

90,087

170,256

133,799

| | | | |
|----------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Milk inspection fees | 386,104 | 220,677 | 241,205 |
| Licenses | 125 | 31,375 | 175 |
| Interest | 6,116 | 5,478 | 4,535 |
| Miscellaneous | 1,299 | 432 | 915 |
| Total Revenue | 393,644 | 257,962 | 246,830 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Dairies & Foods | 202,484 | 202,180 | 188,478 |
| Agricultural Laboratories | 110,991 | 92,239 | 95,075 |
| Total Expenditures | 313,475 | 294,419 | 283,550 |

Ending Balance

170,256

133,799

97,081

Highest month-ending balance

170,256

194,846

152,884

Lowest month-ending balance

116,457

133,776

96,955

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 21810 - PURE MILK (PASTEURIZED MILK) CASH FUND (2-3911) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Graded Milk Fees (2-3906) | | | |
| Permit Fees (Annual): | | | |
| Milk Plant | | | |
| 100,000 or less pounds per month | \$100 | \$100 | \$100 |
| 101,001 to 2,000,000 pounds per month | 500 | 500 | 500 |
| Over 2,000,000 pounds per month | 1,000 | 1,000 | 1,000 |
| Receiving Station | 200 | 200 | 200 |
| Plant Fabricating Single-Serv. Articles | 300 | 300 | 300 |
| Milk Distributor | 150 | 150 | 150 |
| Transfer Station | 100 | 100 | 100 |
| Milk Tank Truck Cleaning Facility | 100 | 100 | 100 |
| Milk Transportation Company (\$25/truck, Minimum of \$100) | 25 | 25 | 25 |
| Milk Tank Truck | No fee | No fee | No fee |
| Milk Hauler | 25 | 25 | 25 |
| Field Representative | 25 | 25 | 25 |
| Milk Producer | No fee | No fee | No fee |
| Inspection Fees: | | | |
| Raw milk purchased directly off farm by first Producer | .018/cwt | .0113/cwt | .0113/cwt |
| Milk produced by a milk plant | .0135/ctw | .085/cwt | .085/cwt |
| Components of milk processed at a milk plant | .009/cwt | .0057/ctw | 0057/ctw |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21820 - LIVESTOCK AUCTION MARKET FUND (54-1172 and 54-1173)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Livestock Auction Market Fund receives money including fees paid for veterinary inspections at livestock auction markets, license fees from livestock or poultry establishments, rendering establishments, pet feed establishments, livestock dealers and weighmasters. The veterinary inspection fees pass through the Livestock Auction Market Fund from seller to veterinarian. The remainder is utilized by the department to defray costs in administering the applicable laws such as inspections of livestock auction markets, livestock dealer records and pet feed and rendering establishments to insure that standards are being met. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Veterinary inspection at auction market (54-1180) | Minimum veterinarian inspection fees set by regulation (guaranteed daily min. salary is \$25) | | |
| Livestock or poultry establishment license (54-1904) | \$50 annually | \$50 annually | \$50 annually |
| Livestock or poultry establishment license (54-1904) actual | 0 | 0 | 0 |
| Rendering establishment (54-1904) | \$300 annually | \$300 annually | \$300 annually |
| Livestock dealer (54-1704) | \$50 annually | \$50 annually | \$50 annually |
| Livestock auction market license fee (54-1165) | \$150 annually | \$150 annually | \$150 annually |
| Pet feed establishment (54-1904) | \$300 annually | \$300 annually | \$300 annually |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|---------------------|----------------------|
| Beginning Balance | 10,173 | 12,301 | 2,786 |
| Revenue: | | | |
| Inspection fees | 548,507 | 553,228 | 567,614 |
| Licenses | 16,450 | 16,100 | 15,850 |
| Interest | 1,691 | 1,036 | 1,381 |
| Miscellaneous | 9,658 | 10,860 | 14,141 |
| Total Revenue | 576,306 | 581,224 | 598,986 |
| Expenditures: | | | |
| Bureau of Animal Industry | 574,178 | 590,739 | 581,186 |
| Total Expenditures | 574,178 | 590,739 | 581,186 |
| Ending Balance | <u>12,301</u> | <u>2,786</u> | <u>20,586</u> |
| Highest month-ending balance | 57,246 | 55,896 | 72,142 |
| Lowest month-ending balance | 9,302 | 2,725 | 4,799 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21840 - NEBRASKA POTATO DEVELOPMENT FUND (2-1808)
EXPENDED IN PROGRAM 382**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Potato Development Fund receives taxes from the sale or shipment of potatoes in Nebraska. The fund is used to pay the expenses of the Nebraska Potato Development Act in promoting the potato industry and to foster improvements in the production and marketing of seed and table stock and the processing of potatoes. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Potato taxes (2-1807) | NTE 2¢/CWT | NTE 2¢/CWT | NTE 2¢/CWT |
| Potato taxes (2-1807) actual | .75¢/CWT | .75¢/CWT | .75¢/CWT |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 10,096 | 954 | 23,818 |
| Revenue: | | | |
| Potato fees | 47,140 | 69,250 | 71,200 |
| Interest | 1,086 | 958 | 1,772 |
| Miscellaneous/Fines and Penalties | 233 | 2601 | 392 |
| Total Revenue | 48,459 | 72,809 | 73,364 |
| Expenditures: | | | |
| Potato Development | 57,601 | 49,945 | 64,581 |
| Total Expenditures | 57,601 | 49,945 | 64,581 |
| Ending Balance | <u>954</u> | <u>23,818</u> | <u>32,601</u> |
| Highest month-ending balance | 52,577 | 48,520 | 73,967 |
| Lowest month-ending balance | 688 | 23,551 | 32,335 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21850 – DOMESTICATED CERVINE CASH FUND (54-2320)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Domesticated Cervine Cash Fund was established to receive revenue from fees charged to register domesticated cervine facilities in Nebraska. The department is also allowed to recover costs incurred in the administration of the program and to deposit the proceeds in the Domesticated Cervine Cash Fund. The fund is to be used in the administration of the Domesticated Cervine Act, which authorizes the department to develop rules and regulations necessary to control disease, importation, identification, permitting, containment and escape of domesticated cervine animals. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Domesticated cervine license fee (54-2306) | \$2.50/animal* | \$2.50/animal* | \$2.50/animal* |
| Domesticated cervine animal facility inspection Fee (54-2308) | (Once every three years after initial inspection) | | |
| *Minimum fee is \$25; maximum fee is \$200. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 3,441 | 615 | 3,257 |
| Revenue: | | | |
| Registration fees | 4,858 | 4,416 | 4,243 |
| Interest | 79 | 76 | 177 |
| Miscellaneous | 175 | 151 | 50 |
| Total Revenue | 5,112 | 4,643 | 4,470 |
| Expenditures: | | | |
| Bureau of Animal Industry | 7,398 | 2,001 | 612 |
| Total Expenditures | 7,398 | 2,001 | 612 |
| Ending Balance | <u>615</u> | <u>3,257</u> | <u>7,115</u> |
| Highest month-ending balance | 2,270 | 3,317 | 7,114 |
| Lowest month-ending balance | 615 | 364 | 3,001 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21870 - WEIGHTS & MEASURES ADMINISTRATIVE FUND (89-1,100)
EXPENDED IN PROGRAM 056**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Weights and Measures Administrative Fund receives money for one-time permit fees and for laboratory, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices and meters. The fund is used to defray 52.5% of the expenses of the department in administering sections 89-183 to 89-1,103, the Weights and Measures Administrative Act. The act authorizes the department to inspect and regulate commercial weighing and measuring devices in the state. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See the following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

84,315

174,851

149,577

| | | | |
|------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Registration | 680,826 | 682,123 | 693,605 |
| Voluntary registration | 7,418 | 7,890 | 8,068 |
| Laboratory fees | 35,669 | 43,077 | 47,563 |
| Interest | 19,846 | 16,226 | 17,317 |
| Miscellaneous | 15,256 | 18,538 | 27,647 |
| Permit fee | 2,954 | 2,095 | 2,191 |
| NTEP Testing | 0 | 3,000 | 0 |
| Transfers out | 0 | -20,027 | -19,997 |
| Total Revenue | 761,969 | 752,922 | 776,394 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Weights and Measures | 671,433 | 778,196 | 662,757 |
| Total Expenditures | 671,433 | 778,196 | 662,757 |

Ending Balance

174,851

149,577

263,214

Highest month-ending balance
Lowest month-ending balance

637,212
174,481

715,583
149,207

723,770
262,844

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 21870 - WEIGHTS & MEASURES ADMINISTRATIVE FUND (89-1,100) cont'd.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|---------------------------------|----------------|
| Weights & Measures Division fees (89-187): | | | |
| Scales: | | | |
| Up to 35 lb. capacity | \$13.64 | \$13.64 | \$13.64 |
| Multi-unit scales | 62.74 | 62.74 | 62.74 |
| Over 35 up to 1,000 lb. capacity | 21.83 | 21.83 | 21.83 |
| Over 1,000 up to 4,000 lb. capacity | 40.93 | 40.93 | 40.93 |
| Over 4,000 up to 50,000 lb. capacity | 46.38 | 46.38 | 46.38 |
| Over 50,000 up to 150,000 lb. capacity | 49.10 | 49.10 | 49.10 |
| Over 150,000 lb. capacity | 103.64 | 103.64 | 103.64 |
| Length measuring devices: | | | |
| Fabric or other | 23.46 | 23.46 | 23.46 |
| Dry measure | 13.64 | 13.64 | 13.64 |
| Pumps: | | | |
| Service station dispensers--per measuring element | 10.36 | 10.36 | 10.36 |
| High-capacity service station dispensers over 20 gallons per minute--per hose | 24.55 | 24.55 | 24.55 |
| Compressed natural gas--per hose | 109.11 | 109.11 | 109.11 |
| Meters: | | | |
| Vehicle tank meters | 20.73 | 20.73 | 20.73 |
| Loading rack meters | 40.93 | 40.93 | 40.93 |
| Liquid petroleum gas meters | 50.19 | 50.19 | 50.19 |
| Liquid fertilizer meters | 46.38 | 46.38 | 46.38 |
| Liquid feed meters | 46.38 | 46.38 | 46.38 |
| Cryogenic | 65.48 | 65.48 | 65.48 |
| Mass flow metering systems: | | | |
| Mass flow meters (all liquid) | 93.83 | 93.83 | 93.83 |
| Permit Fee (89-187.02) | \$5/one-time | \$5/one-time | \$5/one-time |
| Scale Registration (Title 27, Chapter 1, Section 5) | | ----- \$45 per individual ----- | |
| Standard Laboratory Fee Schedule | | | |
| Tolerance testing | \$80/hr | \$80/hr | \$80/hr |
| Test kits | \$80/hr | \$80/hr | \$80/hr |
| Liquid measure | \$80/hr | \$80/hr | \$80/hr |
| Metal volumetric field standard | \$80/hr | \$80/hr | \$80/hr |
| Linear measure | \$80/hr | \$80/hr | \$80/hr |
| LPG (Pressurized Provers) | \$80/hr | \$80/hr | \$80/hr |
| Pressure standards and gauges | \$80/hr | \$80/hr | \$80/hr |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21880 - GRADED EGG FUND (2-3521)
EXPENDED IN PROGRAM 057**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Graded Egg Fund receives annual license fees and inspection fees from egg retailers and handlers. The fund is used to defray the expenses of the department in such areas as assuring that the quality and quantity of shell eggs sold in Nebraska meet statutory standards. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Annual license fee (2-3520) | \$2.50 | \$2.50 | \$2.50 |
| Inspection fees: (2-3520) | | | |
| Retailers: | | | |
| 1-10 thirty dozen cases annual average per week | 5.00 | 5.00 | 5.00 |
| 11-25 thirty dozen cases annual average per week | 7.50 | 7.50 | 7.50 |
| 26 or more thirty dozen cases annual average week | 10.00 | 10.00 | 10.00 |
| Egg Handlers: | | | |
| 1-10 thirty dozen cases annual average week | 5 | 5 | 5 |
| 11-200 thirty dozen cases annual average week | 25 | 25 | 25 |
| 201-500 thirty dozen cases annual average week | 50 | 50 | 50 |
| 501-1000 thirty dozen cases annual average week | 75 | 75 | 75 |
| 1001-1500 thirty dozen cases annual average week | 100 | 100 | 100 |
| 1501-2000 thirty dozen cases annual average week | 125 | 125 | 125 |
| 2001-2500 thirty dozen cases annual average week | 150 | 150 | 150 |
| 2501 or more thirty dozen cases annual average week | 200 | 200 | 200 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|------------------|-------------------|-------------------|
| Beginning Balance | 45 | 84 | 131 |
| Revenue: | | | |
| Egg licenses and inspection fees | 42 | 43 | 43 |
| Interest | 4 | 4 | 6 |
| Total Revenue | 46 | 47 | 490 |
| Expenditures: | | | |
| Bureau of Dairies and Foods | 7 | 0 | 0 |
| Total Expenditures | 7 | 0 | 0 |
| Ending Balance | <u>84</u> | <u>131</u> | <u>180</u> |
| Highest month-ending balance | 88 | 131 | 179 |
| Lowest month-ending balance | 81 | 127 | 146 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21885 - AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND (81-2,293)
EXPENDED IN PROGRAM 061**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Laboratory Testing Services Cash Fund was established to collect for laboratory testing services for agencies, boards, commissions or political subdivisions of this or another state, the federal government, or an association which includes members that are governmental entities. Testing can be performed for acts of terrorism, natural disasters, other public health or agricultural emergencies, intergovernmental agreements, or in connection with validation studies. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for a schedule of fees

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

477

2,699

7,295

| | | | |
|---|--------------|--------------|--------------|
| Revenue: | | | |
| Federal contracts and grants reimbursed | 0 | 0 | 0 |
| Professional and technical services | 2,500 | 4,450 | 7,760 |
| Interest | 59 | 146 | 330 |
| Miscellaneous | 0 | 0 | 0 |
| Deposits from divisions and boards | 0 | 0 | 0 |
| Total Revenue | 2,559 | 4,596 | 8,090 |

| | | | |
|---------------------------|------------|----------|--------------|
| Expenditures: | | | |
| Agricultural Laboratories | 337 | 0 | 1,742 |
| Total Expenditures | 337 | 0 | 1,742 |

Ending Balance

2,699

7,295

13,643

Highest month-ending balance

2,700

7,295

13,643

Lowest month-ending balance

480

2,878

7,490

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21885 - AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND (81-2,293)
EXPENDED IN PROGRAM 061**

Schedule of Fees and Taxes

| Grams Required | Limit of Quantitation | Medication | Screening Analysis | Confirmation Analysis | AOAC Method Reference |
|-----------------------|------------------------------|-------------------|---------------------------|------------------------------|------------------------------|
| 100 | 0.0090% | Amprolium | \$50 | \$70 | 961.24 |
| 200 | 20g/T | Bacitracin | \$50 | \$70 | 993.29 |
| 100 | 5g/T | Carbadox | \$50 | \$70 | - |
| 100 | 10g/T | CTC | \$50 | \$70 | 967.39 |
| 100 | 5 g/T | Decoquinat | \$50 | \$70 | - |
| 100 | 10 g/T | Lasalocid | \$50 | \$70 | - |
| 50 | 20g/T | Lincomycin | \$50 | \$70 | 978.31 |
| 50 | 20g/T | Monensin > 20 g/T | \$50 | \$70 | 976.37 |
| 50 | 5g/T | Monensin < 20g/T | \$60 | \$80 | 997.04 |
| 100 | 20g/T | Neomycin | \$50 | \$70 | 998.02 |
| 100 | 10g/T | OTC | \$50 | \$70 | 968.5 |
| 50 | 10g/T | Penicillin | \$50 | \$70 | 967.41 |
| 100 | 5g/T | Pyrantel Tartrate | \$50 | \$70 | - |
| 50 | 5 g/T | Sulfamethazine | \$60 | \$80 | 999.16 |
| 100 | 10g/T | Tylosin | \$50 | \$70 | 962.26 |

Screening fees are based on the analysis of a single sample.

Confirmation fees are based on duplicate analysis of a sample.

For more than one sample containing the same analyte, the fee will be reduced by \$10 for all additional samples.

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21889 – AGRICULTURAL SUPPLIERS LEASE PROTECTION CASH FUND (2-5508)
EXPENDED IN PROGRAM 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Suppliers Lease Protection Cash Fund was established in 2002 to receive revenue collected by the Department of Agriculture under the Agricultural Suppliers Lease Protection Act. Statutes provide that costs incurred by the department shall be paid equally by the parties in disputes falling under provisions of the act. Reimbursement revenue is placed in this cash fund and is used by the department to defray the expenses of administering the act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Reimbursement revenue | *See below | *See below | *See below |
| *Reimbursement revenue is based upon actual costs incurred by the department. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21950 – BUFFER STRIP INCENTIVE CASH FUND (2-5106)
EXPENDED IN PROGRAM 333**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Buffer Strip Incentive Cash Fund was established through legislation adopted in 1998 to receive \$60 of the pesticide production registration fee that is assessed against pesticides distributed, sold or offered for sale within the state or delivered for transportation or transported into or in the State of Nebraska. (For a description of the use of the remaining pesticide product registration fee, refer to Funds 2075 and 2079.) The Buffer Strip Incentive Cash Fund is used by the Department of Agriculture to aid in defraying the expenses of administering the Buffer Strip Incentive Act and to provide reimbursement to land owners establishing and maintaining buffer strips.

Ongoing transfers from the fund are not authorized under existing law; however, LB 98 of 2009 authorized a one-time transfer of \$500,000 from the Buffer Strip Incentive Fund to the Noxious Weed and Invasive Species Cash Fund on July 1, 2009 or as soon thereafter as administratively possible. Because the transfer was carried out in FY09-10, it is not seen in the below financial information, but it has been carried out as of the publication of this report.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Annual product registration (amount designated in 2-2634 for Fund 2195) | \$60 | \$60 | \$60 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 667,088 | 817,457 | 301,694 |
| Revenue: | | | |
| Pesticide fee | 687,299 | 688,980 | 687,720 |
| Interest | 39,421 | 17,127 | 12,885 |
| Miscellaneous | 2,713 | 0 | -60 |
| Transfer out | 0 | -650,000 | -48,002 |
| Total Revenue | 729,433 | 56,107 | 652,543 |
| Expenditures: | | | |
| Bureau of Plant Industry | 579,064 | 571,870 | 725,438 |
| Total Expenditures | 579,064 | 571,870 | 725,438 |
| Ending Balance | <u>817,457</u> | <u>301,694</u> | <u>228,799</u> |
| Highest month-ending balance | 1,143,375 | 817,362 | 609,909 |
| Lowest month-ending balance | 542,475 | 301,694 | 132,345 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21960 – COMMERCIAL DOG AND CAT OPERATOR INSPECTION CASH FUND (54-635)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Commercial Dog and Cat Operator Inspection Cash Fund was established to receive revenue from fees charged to license commercial cat and dog breeders, commercial cat and dog dealers, pet shops and boarding kennels in Nebraska. The department uses the fund to carry out regulatory and administrative functions related to the Commercial Cat and Dog Operator Inspection Act. Legislation enacted in 2010 restructured the fee system for the program. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|-------------------|
| Facility license fee for a facility not housing dogs or cats (54-627) | \$150 | \$150 | \$150 |
| Facility licensing fees (54-627): | | | |
| Initial license fee | \$125 | \$125 | \$125 |
| Facilities with 10 or fewer dogs and cats | \$150 | \$150 | \$150 |
| Facilities with 11 to 50 dogs or cats | \$200 | \$200 | \$200 |
| Facilities with over 50 dogs or cats | \$250 | \$250 | --- |
| Facilities with 51 to 100 dogs or cats | --- | --- | \$250 |
| Facilities with 101 to 150 dogs or cats | --- | --- | \$300 |
| Facilities with 151 to 200 dogs or cats | --- | --- | \$350 |
| Facilities with 201 to 250 dogs or cats | --- | --- | \$400 |
| Facilities with 251 to 300 dogs or cats | --- | --- | \$450 |
| Facilities with 301 to 350 dogs or cats | --- | --- | \$500 |
| Facilities with 351 to 400 dogs or cats | --- | --- | \$550 |
| Facilities with 401 to 450 dogs or cats | --- | --- | \$600 |
| Facilities with 451 to 500 dogs or cats | --- | --- | \$650 |
| Facilities with over 500 dogs or cats | --- | --- | \$2,000 |
| Failure to renew license prior to expiration date | \$20 | \$20 | 20% of fees due |
| Animal rescue facility (54-627) | --- | --- | \$150 |
| Local license fee (54-627) | --- | --- | \$.97 per license |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|-----------------------|
| Beginning Balance | 55,373 | 59,612 | 57,608 |
| Revenue: | | | |
| Registration fees | 123,270 | 129,615 | 135,000 |
| Interest | 1,767 | 1,635 | 1,573 |
| Miscellaneous | 2,161 | 1,901 | 4,290 |
| Local license fees | 0 | 0 | 149,697 |
| Total Revenue | 127,198 | 133,151 | 290,560 |
| Expenditures: | | | |
| Bureau of Animal Industry | 122,957 | 135,155 | 211,192 |
| Total Expenditures | 122,957 | 135,155 | 211,192 |
| Ending Balance | <u>59,612</u> | <u>57,608</u> | <u>136,976</u> |
| Highest month-ending balance | 72,000 | 74,351 | 168,451 |
| Lowest month-ending balance | 97 | 21,799 | 16,018 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21970 – WINERY AND GRAPE PRODUCERS’ PROMOTIONAL FUND (53-304)
EXPENDED IN PROGRAM 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wine and Grape Promotional Fund receives a fee based on the gallons of juices produced or received by a winery and an alcoholic liquor shippers license. The Nebraska Liquor Control Commission collects the fees and remits the proceeds to this fund. An excise tax upon grapes sold through commercial channels or delivered in Nebraska is collected by the Department of Agriculture and deposited in the fund. The department uses the fund at the direction of the Nebraska Grape and Winery Board to carry out programs to promote and research the growing, selling, marketing and promotion of grapes and other agricultural products used in the wine industry. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Per 160 gallons of juice produced or received (53-304) | \$20 | \$20 | \$20 |
| Shippers license (53-123.15) | \$500 | \$500 | \$500 |
| Excise tax (2-5602) | 1 cent/lb | 1 cent/lb | 1 cent/lb |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 90,143 | 73,378 | 39,136 |
| Revenue: | | | |
| Alcohol taxes | 14,597 | 16,648 | 13,169 |
| Excise tax | 8,610 | 9,696 | 9,482 |
| Shippers License | 125,000 | 133,000 | 142,000 |
| Interest | 4,231 | 2,877 | 1,868 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenue | 152,438 | 162,221 | 166,519 |
| Expenditures: | | | |
| Administration | 169,203 | 196,463 | 133,858 |
| Total Expenditures | 169,203 | 196,463 | 133,858 |
| Ending Balance | <u>73,378</u> | <u>39,136</u> | <u>71,797</u> |
| Highest month-ending balance | 148,126 | 141,658 | 127,195 |
| Lowest month-ending balance | 64,670 | 39,136 | 17,690 |

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 51810 - MANAGEMENT SERVICES EXPENSE REVOLVING FUND (81-201.04)
EXPENDED IN PROGRAMS 027 & 056**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Management Services Expense Revolving Fund receives funds from divisions of the Department of Agriculture and other governmental agencies for computer services, statistical services, printing services and other office management services. Charges reflect the actual costs incurred by the Department. The funds are expended by the division that provides the office management services. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------------------------|----------------|----------------|
| Office Management Services (81-201.04) | ----- See Fund Description ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------|----------------------|----------------------|
| Beginning Balance | 13,748 | 30,102 | 11,915 |
| Revenue: | | | |
| Federal contracts and grants reimbursed | 0 | 0 | 0 |
| Professional and technical services | 381,174 | 485,298 | 446,017 |
| Interest | 1,419 | 1,089 | 1,156 |
| Miscellaneous | 812 | 16,837 | 258 |
| Deposits from divisions and boards | 81,719 | 0 | 80,086 |
| Total Revenue | 465,124 | 503,224 | 527,517 |
| Expenditures: | | | |
| Administration | 455,988 | 521,411 | 518,640 |
| Total Expenditures | 455,988 | 521,411 | 518,640 |
| Ending Balance | <u>30,102</u> | <u>11,915</u> | <u>20,792</u> |
| Highest month-ending balance | 29,526 | 52,538 | 31,523 |
| Lowest month-ending balance | 13,651 | 11,291 | 31,523 |

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21910 - FINANCIAL INSTITUTION ASSESSMENT CASH FUND (8-604)
EXPENDED IN PROGRAM 065**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Monies accruing to the Financial Institution Assessment Cash Fund support the department's financial institution regulatory activities. This includes regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services and mortgage bankers. The major types of revenue credited to the fund are hourly rate charges assessed for examination of various financial institutions; annual fees based on asset size for chartered institutions; and, various charter, license and application fees.

Transfers from the fund are not explicitly authorized under existing law. In 2008-09, \$200,000 received under a 2006 settlement with Ameriquest Mortgage Company was transferred to Fund 21930 to more readily accommodate a segregated accounting for expenditure of the settlement amount received.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

2,228,447

1,645,255

1,931,866

| | | | |
|---------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Asset assessment fees | 2,497,651 | 2,740,117 | 3,075,899 |
| Examination fees | 1,257,371 | 1,611,029 | 1,485,422 |
| Charter, license and application fees | 271,061 | 404,129 | 474,257 |
| Investment interest | 112,212 | 75,846 | 90,713 |
| Other | 97,713 | 177,352 | 72,555 |
| Total Revenue | 4,236,008 | 5,008,473 | 5,198,846 |

| | | | |
|---------------------------------------|---------|---|---|
| Transfer to Banking Cash Fund (21930) | 200,000 | 0 | 0 |
|---------------------------------------|---------|---|---|

| | | | |
|---|------------------|------------------|------------------|
| Expenditures: | | | |
| Enforcement of Standards: | | | |
| Banks, industrials, trust companies | 3,660,787 | 3,722,857 | 3,686,073 |
| Credit unions, building and loan associations | 152,662 | 110,171 | 96,938 |
| Small loan companies | 209,966 | 105,788 | 72,365 |
| Mortgage bankers | 276,661 | 339,502 | 412,618 |
| Delayed deposit services | 319,124 | 443,544 | 383,319 |
| Total Expenditures | 4,619,200 | 4,721,862 | 4,651,313 |

Ending Balance

1,645,255

1,931,866

2,479,399

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 3,415,161 | 3,218,611 | 3,890,153 |
| Lowest month-ending cash balance | 1,640,165 | 1,191,379 | 1,488,346 |

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Assessment fees (per \$1,000 of assets) (8-601) | * See note | * See note | * See note |
| Examination fees - chartered institutions (per hour)(8-601) | 45 | | |
| New rate effect January 1, 2009 | 50 | 50 | 50 |
| Executive officer's license - initial/renewal (8-602) | 50/15 | 50/15 | 50/15 |
| Loan officer's license (credit union) Initial/renewal (8-602) | 25/15 | 25/15 | 25/15 |
| Personal loan license (8-602) | 50 | 50 | 50 |
| Pledged securities deposit (per \$1,000 face value) (8-602) | 1.50 | 1.50 | 1.50 |
| Substitute/change pledged securities (8-602) | 15 | 15 | 15 |
| Charter fee (8-602): | | | |
| Bank | ---- 1.50/\$1,000 authorized capital - \$225 min. ---- | | |
| Trust company | ---- 1.50/\$1,000 authorized capital - \$225 min. ---- | | |
| Credit card bank | ---- 1.50/\$1,000 authorized capital - \$225 min. ---- | | |
| Credit union (Certificate of Approval) | 10 | 10 | 10 |
| Investigating application to form (8-602): | | | |
| Bank, credit card bank | 2,500 min. | 2,500 min. | 2,500 min. |
| Trust company | 1,000 min. | 1,000 min. | 1,000 min. |
| Move location application (8-602) | 250 | 250 | 250 |
| Branch application (8-602) | 250 | 250 | 250 |
| Branch conversion application (8-602) | --- | --- | 250 |
| Articles of incorporation filing fee: | | | |
| Bank, trust company | 100 | 100 | 100 |
| Credit union (8-602) | 50 | 50 | 50 |
| Amend articles of incorporation: | | | |
| Bank, trust company | 50 | 50 | 50 |
| Credit union (8-602) | 15 | 15 | 15 |
| Late fees (8-169) | | | |
| Bank, savings & loan (per day) | 50 | 50 | 50 |
| Credit union (per day) | 5 | 5 | 5 |
| Sale of checks (application fee) (8-1006) | 1,000 | 1,000 | 1,000 |
| Sale of checks (annual renewal) (8-1009) | 250 | 250 | 250 |
| Change of control fee (8-602) | 500 | 500 | 500 |
| Interstate application fee | 5,000 | 5,000 | 5,000 |
| Application fee for cross-industry merger (8-602) | 500 | 500 | 500 |
| Application fee-bank merger (8-602) | 500 | 500 | 500 |
| Application fee-branch trust office (8-602) | 500 | 500 | 500 |
| Application fee-representative trust office (8-602) | 500 | 500 | 500 |
| Application fee-credit card bank | 5,000 | 5,000 | 5,000 |
| Sales finance company license: | | | |
| Initial & renewal (45-346,348) | 150 | 150 | 150 |
| Installment loan company license: | | | |
| Initial (45-1005) | 500 | 500 | 500 |
| Renewal (45-1013) | 250 | 250 | 250 |
| Relocation (45-1013) | 150 | 150 | 150 |

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Examination fee - sales finance & installment loan companies (45-130) | 85/hr. | | |
| New rate effective January 1, 2009 | 145/hr. | 145/hr. | 145/hr. |
| Delayed deposit services license: | | | |
| Initial (45-906) | 500 | 500 | 500 |
| Renewal (45-910) | 150 | 150 | 150 |
| Branch (45-915) | 150 | 150 | 150 |
| Branch renewal (45-910) | 100 | 100 | 100 |
| Relocation (45-915) | 150 | 150 | 150 |
| Examination fee-delayed deposit services (45-920) | 85/hr. | | |
| New rate effective January 1, 2009 | 125/hr | 125/hr | 125/hr. |
| Mortgage bankers registration fee (one-time fee for exempt companies) | 50 | 50 | 50 |
| Registration fee (45-704) | 200 | 200 | 200 |
| Registration renewal (45-704) | 100 | 100 | 100 |
| Mortgage bankers license | | | |
| Initial (45-705) | 400 | 400 | 400 |
| Renewal (45-706) | 200 | 200 | 200 |
| Branch license (45-705) | 75 | 75 | 75 |
| Branch license renewal (45-706) | 75 | 75 | 75 |
| Change in control fee (45-725) | 200 | 200 | 200 |
| Examination fee-mortgage bankers (45-710) | Actual cost | Actual cost | Actual cost |
| Mortgage loan administrator license (45-728) | --- | 150 | 150 |
| Mortgage loan administrator license reinstatement (45-742) | --- | --- | 150 |
| Mortgage banker license reinstatement (45-742) | --- | --- | 400 |
| Mortgage loan originators – subsequent sponsorship (45-735) | --- | 50 | 50 |
| Mortgage loan originators – license renewal (45-732) | --- | --- | 125 |

* Assessment fees:

For assets between 0 and \$150 million: \$.1400 / \$1,000
 For assets between \$150 and \$250 million: \$.1175 / \$1,000
 For assets between \$250 and \$750 million: \$.0850 / \$1,000
 For assets above \$750 million: \$.0750 / \$1,000

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21920 - SECURITIES ACT CASH FUND (8-1120)
EXPENDED IN PROGRAM 066**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Securities Act Cash Fund supports the Department's activities relating to regulation of the sale of securities within the state of Nebraska. The Department regulates the issuance of securities via registration and filing requirements; licenses broker-dealers and their agents, as well as investment advisors; and investigates criminal activity under the Nebraska Securities Act.

Pursuant to Sec. 8-1120 (6), transfers from the Securities Act Cash Fund may be made to the General Fund at the direction of the Legislature.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|--|----------------|----------------|----------------|
| Securities registration fee (8-1108) | * | * | * |
| Broker-dealer license (8-1103) | \$250 | \$250 | \$250 |
| Issuer dealer license (8-1103) | 100 | 100 | 100 |
| Investment advisor license (8-1103) | 200 | 200 | 200 |
| Agent/representative licenses (8-1103) | 40 | 40 | 40 |
| Nebr. Securities Examination (8-1103) | 5 | 5 | 5 |
| Private offering fee (8-1111) | 200 | 200 | 200 |
| Seller-assisted marketing plan (59-1722) | | | |
| Filing fee | 100 | 100 | 100 |
| Amendment fee | 50 | 50 | 50 |
| Renewal fee | 50 | 50 | 50 |
| Loan broker fee (45-191.02) | 150 | 150 | 150 |
| Renewal fee (45-191.02) | 100 | 100 | 100 |
| Amendment fee (45-191.02) | 50 | 50 | 50 |
| Franchise fee (59-1722) | 100 | 100 | 100 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 20,004,303 | 24,719,989 | 23,986,318 |

| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Securities registration fees | 18,729,686 | 17,213,135 | 18,545,492 |
| License fees | 4,664,545 | 4,552,000 | 5,029,650 |
| Investment interest | 1,010,340 | 864,249 | 700,738 |
| Other | 499,503 | 2,214,916 | 588,069 |
| Total Revenue | 24,904,074 | 24,844,300 | 24,863,949 |

| | | | |
|--------------------------|------------|------------|------------|
| Transfer to General Fund | 19,000,000 | 24,286,041 | 37,322,121 |
|--------------------------|------------|------------|------------|

| | | | |
|-------------------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Enforcement of Standards-Securities | 1,188,388 | 1,291,930 | 1,290,131 |
| Total Expenditures | 1,188,388 | 1,291,930 | 1,290,131 |

| | | | |
|-----------------------|--------------------------|--------------------------|--------------------------|
| Ending Balance | <u>24,719,989</u> | <u>23,986,318</u> | <u>10,238,015</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|

* The fee for definite registrations is .1% of securities registered with a \$100 minimum fee. For indefinite registrations, the fee is .1% of securities sold up to \$10 million and .05% of securities sold over \$10 million with a \$1,000 minimum fee.

| | | | |
|-----------------------------------|------------|------------|------------|
| Highest month-ending cash balance | 27,464,753 | 32,037,755 | 27,563,363 |
| Lowest month-ending cash balance | 15,984,211 | 21,125,765 | 10,235,459 |

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21930 - BANKING CASH FUND (Administratively Created)
EXPENDED IN PROGRAM 065**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This cash fund was administratively created to accommodate receipt of funds from several private companies in 2005-06. Funds received were expended for activities relating to the Nebraska Quarter Launch. In 2006-07, the fund accommodated receipt of \$35,000 from the Investor Protection Trust. Funds from this source were expended to support a Nebraska Town Hall Meeting related to investor education. In 2005-06, \$200,000 was received by the Department under a 2006 settlement with Ameriquest Mortgage Company. The amount was originally credited to Fund 21910. In 2008-09, the Ameriquest settlement amount was transferred to Fund 21930 to more readily accommodate a segregated accounting for expenditure of the amount for 1) investigation costs associated with the settlement and 2) an expansion of consumer education and protection of low income borrowers pursuant to terms of the settlement agreement.

This fund was administratively created under authority of Sec. 81-1111.04. There are no statutory provisions specifically governing transfers to or from the fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-------------------|
| Beginning Balance | 18,894 | 122,362 | 112,829 |
| Revenue: | | | |
| Transfer from Financial Institutions Assessment Cash Fund (21910) | 200,000 | 0 | 0 |
| Total Revenue | 200,000 | 0 | 0 |
| Expenditures: | 96,532 | 9,533 | 111,985 |
| Ending Balance | <u>122,362</u> | <u>112,829</u> | <u>844</u> |
| Highest month-ending cash balance | 122,362 | 122,362 | 112,829 |
| Lowest month-ending cash balance | 0 | 112,829 | 844 |

AGENCY 21 - STATE FIRE MARSHAL

**FUND 21230 - PIPELINE SAFETY (81-550)
EXPENDED IN PROGRAM 193**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

These funds are used for the inspection of natural gas pipeline facilities, construction inspections and for jurisdictional work plan reviews for pipeline additions conducted by the State Fire Marshal.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Meter fee (81-550) | .20 | .20 | .20 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 596,589 | 562,631 | 452,661 |
| Revenue: | | | |
| Meter fees | 116,954 | 115,272 | 117,467 |
| Grants | 89,893 | 211,327 | 185,947 |
| Interest/Other/(Transfers Out) | 26,278 | -160,642 | 14,114 |
| Total Revenue | 233,125 | 165,957 | 317,528 |
| Expenditures: | | | |
| Personal services | 207,210 | 227,120 | 228,333 |
| Operating expenses | 15,047 | 9,969 | 11,746 |
| Travel expenses | 39,621 | 38,313 | 35,487 |
| Capital outlay | 5,205 | 525 | 8,296 |
| Total Expenditures | 267,083 | 275,927 | 283,862 |
| Ending Balance | <u>562,631</u> | <u>452,661</u> | <u>486,327</u> |
| Highest month-ending balance | 592,408 | 572,367 | 486,327 |
| Lowest month-ending balance | 512,820 | 286,844 | 367,714 |

AGENCY 21 - STATE FIRE MARSHAL

**FUND 21250 - STATE FIRE MARSHAL CASH FUND (81-528)
EXPENDED IN PROGRAM 193**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund is used for inspections of liquor establishments, health care facilities, above ground storage tanks, mobile home parks and day care centers.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| Beginning Balance | 876,975 | 833,845 | 755,518 |
| Revenue: | | | |
| Plan reviews | 122,298 | 118,515 | 135,683 |
| Inspection fees: | | | |
| Liquor | 21,760 | 26,963 | 19,928 |
| Health | 41,192 | 43,346 | 44,040 |
| Hospital | 3,500 | 4,750 | 4,800 |
| Daycare | 27,590 | 27,490 | 28,335 |
| General Business Fees | 47,185 | 46,526 | 47,276 |
| Above ground tank inspections | 4,560 | 3,130 | 3,310 |
| Registrations | 22,580 | 22,455 | 22,875 |
| Other, Transfers in/(out) and Grants | 246,386 | 118,285 | 145,749 |
| Interest | 33,719 | 14,477 | 26,288 |
| Total Revenue | 570,770 | 425,937 | 478,284 |
| Expenditures: | | | |
| Personal Services | 495,151 | 483,499 | 445,254 |
| Operating expenses | 40,512 | 15,827 | 24,422 |
| Travel expenses | 28,159 | 4,938 | 27,200 |
| Capital outlay | 50,078 | 0 | 0 |
| Total Expenditures | 613,900 | 504,264 | 496,876 |
| Ending Balance | 833,845 | 755,518 | 736,926 |
| Highest month-ending balance | 891,947 | 924,806 | 971,270 |
| Lowest month-ending balance | 741,191 | 846,924 | 835,571 |

AGENCY 21 - STATE FIRE MARSHAL

FUND 21250 - STATE FIRE MARSHAL CASH FUND (81-528 (cont'd.))

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Above Ground Tanks: | | | |
| Annual Registration Fee | \$10 | \$10 | \$10 |
| Inspection/Installation Permit Fee | \$50 | \$50 | \$50 |
| Hospitals (81-505.01): | | | |
| Initial inspection (based on # of beds) | \$50-150 | \$50-150 | \$50-\$150 |
| Re-inspection (first re-inspection free) | - - - \$50/hour (not to exceed \$150) - - - | | |
| Nursing homes and other health care facilities (81-505.01): | | | |
| Initial inspection (based on # of beds) | 50-150 | 50-150 | 50-150 |
| Re-inspection (first re-inspection free) | - - - \$50/hour (not to exceed \$150) - - - | | |
| Liquor establishments (53-119.01) | 50-75 | 50-75 | 50-75 |
| Mobile home parks (71-4635) | 75 | 75 | 75 |
| Child care facilities (81-505.01) (based on # of children) | 40-60 | 40-60 | 40-60 |
| Foster care home | 25 | 25 | 25 |
| Plan reviews (81-505.01): | | | |
| Base fee (\$1 - \$5,000) | 5-100+ | 5-100+ | 5-100+ |
| Each additional \$5,000 to \$10,000 in value | 1-2 | 1-2 | 1-2 |
| Fireworks display permit (28-1246) | 10 | 10 | 10 |
| Fireworks distributor license | 500 | 500 | 500 |
| Fireworks jobber's license | 200 | 200 | 200 |
| Fireworks retailer's license | 25 | 25 | 25 |
| Grain elevators: | | | |
| Less than 500,000 bushels | 15 | 15 | 15 |
| 500,000 to 1,500,000 bushels | 25 | 25 | 25 |
| 1,500,000 to 2,500,000 bushels | 35 | 35 | 35 |
| Greater than 2,500,000 bushels | 50 | 50 | 50 |
| Feed mills: | | | |
| With pellet machine | 25 | 25 | 25 |
| With grinding and mixing only | 15 | 15 | 15 |
| Investigative reports | - - - - - \$3, plus copying costs - - - - - | | |

AGENCY 21 - STATE FIRE MARSHAL

**FUND 22110 - UNDERGROUND STORAGE TANK FUND (81-528)
EXPENDED IN PROGRAM 193**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund is from registration fees for underground storage tanks. Funds are used to inspect underground storage tank facilities.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Underground storage tanks (81-15,1211): | | | |
| New tank installation permit | \$50 | \$50 | \$50 |
| Registration fees | \$30 | \$30 | \$30 |
| Computer printouts | Actual cost | Actual cost | Actual cost |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 760,785 | 675,848 | 609,479 |
| Revenue: | | | |
| Registration and permit fees | 179,620 | 175,531 | 179,135 |
| Interest | 30,340 | 22,216 | 23,261 |
| Other | 185 | 279 | 49 |
| Transfer in | 50,000 | -50,000 | 50,000 |
| Total Revenue | 260,145 | 148,026 | 252,445 |
| Expenditures: | | | |
| Personal services | 228,561 | 153,040 | 86,447 |
| Operating expenses | 42,616 | 15,549 | 10,058 |
| Travel expenses | 45,915 | 18,221 | 4,755 |
| Aid | 27,990 | 27,585 | 3,433 |
| Total Expenditures | 345,082 | 214,395 | 104,693 |
| Ending Balance | <u>675,848</u> | <u>609,479</u> | <u>757,231</u> |
| Highest month-ending balance | 732,864 | 701,452 | 776,228 |
| Lowest month-ending balance | 549,165 | 609,476 | 601,873 |

AGENCY 21 - STATE FIRE MARSHAL

FUND 22120 – Reduced Cigarette Ignition Propensity (69-503)

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

These funds are used for the purpose of administering the Reduced Ignition Propensity program, which enforces a series of specific requirements that every manufacturer must comply with in order to apply for certification with the State.

Transfers from the fund are not authorized under existing law.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | | 0 | 87,718 |
| Revenue: | | | |
| Fees | | 103,000 | 20,000 |
| Interest/Other | | 1,247 | 2,801 |
| Total Revenue | | 104,247 | 22,801 |
| Expenditures: | | | |
| Personal Services | | 16,378 | 34,440 |
| Operating expenses | | 151 | 9,855 |
| Total Expenditures | | 16,529 | 44,295 |
| Ending Balance | | <u>87,718</u> | <u>66,224</u> |
| Highest month-ending balance | | 91,280 | 90,440 |
| Lowest month-ending balance | | 0 | 66,224 |

AGENCY 22 - DEPARTMENT OF INSURANCE

**FUND 22210 - DEPARTMENT OF INSURANCE CASH FUND (44-116)
EXPENDED IN PROGRAMS 068 & 069**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Department of Insurance uses the funds deposited in the Department of Insurance Cash Fund to regulate the business of insurance. The funds are primarily used to supervise and regulate insurance companies, associations and societies and to license all resident and nonresident agents, agencies, brokers, consultants, surplus lines agents and pre-need representatives. Money in this cash fund may be used for transfers to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

17,891,727

21,351,874

17,675,451

| Revenue: | | | |
|--|-------------------|------------------|------------------|
| Company appointments/cancellations | 5,082,528 | 4,619,755 | 5,070,227 |
| Examiner per diems/technical services | 4,868,713 | 4,724,439 | 3,480,194 |
| Agt., consultant, broker, surplus lines licenses/registrations | 2,624,212 | 2,606,417 | 2,881,921 |
| Certificate of authority | 75,109 | 66,609 | 67,535 |
| Agency licenses | 499,225 | 533,645 | 537,659 |
| Agent certifications | 25,415 | 26,105 | 24,315 |
| Continuing education fees | 53,240 | 42,550 | 42,725 |
| Photocopies/supplies, publications, etc. | 24,097 | 19,541 | 15,239 |
| Miscellaneous/filing fees, etc. | 1,452,833 | 1,707,641 | 1,747,173 |
| Interest income/adjustments | 1,059,797 | 837,697 | 706,800 |
| Fraud unit fee | 720,558 | 417,808 | 378,917 |
| Lapse to the General Fund | -3,000,000 | -9,000,000 | -11,500,000 |
| Total Revenue | 13,485,727 | 6,602,207 | 3,452,705 |

| Expenditures: | | | |
|---------------------------|-------------------|-------------------|------------------|
| Personal services | 6,875,213 | 7,583,873 | 7,229,262 |
| Operating expenses/travel | 3,148,396 | 2,694,757 | 1,379,424 |
| Capital outlay | 1,971 | 0 | 0 |
| Total Expenditures | 10,025,580 | 10,278,630 | 8,608,686 |

Ending Balance

21,351,874

17,675,451

12,519,470

Highest month-ending balance
Lowest month-ending balance

44,321,714
17,863,694

46,070,701
17,584,047

41,558,712
12,088,868

AGENCY 22 - DEPARTMENT OF INSURANCE

FUND 22210 - DEPARTMENT OF INSURANCE CASH FUND (44-116), (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Company appointments fee for agents (44-4064) | Up to \$10 | Up to \$10 | Up to \$10 |
| Agency license (44-4064) | Up to \$50 | Up to \$50 | Up to \$50 |
| Continuing education course approval fee (44-3905) | Up to \$50 | Up to \$50 | Up to \$50 |
| Continuing education filing fee (44-3904) | \$0* | \$0 | \$0 |
| Examinations of insurance companies (44-5908) | Reasonable allocation of salary of examiner, plus actual expenses. | | |
| Insurance producer license (44-4064) | Up to \$100* | Up to \$100 | Up to \$100 |
| Consultant license (44-2621) | | | |
| Resident - Individual | Up to \$100 | Up to \$100 | Up to \$100 |
| Non-Resident - Individual | Up to \$150 | Up to \$150 | Up to \$150 |
| Resident & Non-Resident – Corporation, Partnership or Limited Liability Company | Up to \$150 | Up to \$150 | Up to \$150 |
| Late license renewal fee (44-4064) | Up to \$125 | Up to \$125 | Up to \$125 |
| License reinstatement fee (44-4064) | Up to \$175 | Up to \$175 | Up to \$175 |
| Company license (44-114) | | | |
| Initial | \$300 | \$300 | \$300 |
| Renewal | \$100 | \$100 | \$100 |
| Fraud unit fee (44-6606) | | | |
| Insurers | Up to \$200 | Up to \$200 | Up to \$200 |
| Self-insurers | Up to \$1,000 | Up to \$1,000 | Up to \$1,000 |
| Certificate of Authority (44-114) | \$100 | \$100 | \$100 |
| Annual statement fee (44-114) | \$200 | \$200 | \$200 |
| *Effective January 1, 2009 | | | |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22300 - NEBRASKA AMUSEMENT RIDE (48-1810)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Nebraska Amusement Ride Cash Fund was established by LB 226 in 1987 and the program became active in January 1988. The fund receives fees from permits issued and inspections performed of amusement rides operating in Nebraska. All rides must be inspected and obtain a permit from the Department of Labor annually. Bungee jumping inspections were added to the law in 1994.

LB 265 (2007) merged the Nebraska Amusement Ride Fund, the Elevator Inspection Fund, and the Conveyance Safety Fund into one cash fund – the Mechanical Safety Fund. All money in the Nebraska Amusement Ride Fund on January 1, 2008 transferred to the Mechanical Safety Fund. All fees collected under the Nebraska Amusement Ride Act will now be remitted to the Mechanical Safety Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Annual operational permit fee per ride (Rule 228-3): | \$ 50 | \$ 50 | \$ 50 |
| Mechanical inspection fee per ride (Rule 228-3): | \$ 130 | \$ 130 | \$ 130 |
| Annual operational permit fee per bungee jumping operations (Rule 228-3): | \$ 50 | \$ 50 | \$ 50 |
| Mechanical inspection fee for bungee jumping operations (Rule 228-3): | \$ 700 | \$ 700 | \$ 700 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Amusement ride certificates | | | |
| Investment interest | | | |
| Transfers In | | | |
| Transfer Out | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Salaries | | | |
| Benefits | | | |
| Operating expenses | | | |
| Travel | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22310 - FARM LABOR CONTRACTORS (48-1707)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Farm Labor Contractor Cash Fund was established by LB 344 in 1987. Rules and regulations were formulated and the program became active in January 1989. The fund receives fees from licenses issued to farm labor contractors. The Department of Labor investigates applicants, issues annual licenses, investigates complaints, and ensures compliance with the law.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Application fee - farm labor contractors (48-1710, Rule 227-4-002-F): | \$ 750 | \$ 750 | \$ 750 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 3,851 | 6,290 | 10,266 |
| Revenue: | | | |
| Farm labor contractor fees | 2,250 | 3,750 | 3,000 |
| Investment interest | 189 | 226 | 367 |
| Sale of Services | 0 | 0 | 750 |
| Total Revenue | 2,439 | 3,976 | 4,117 |
| Expenditures: | | | |
| Salaries | 0 | 0 | 0 |
| Benefits | 0 | 0 | 0 |
| Operating expenses | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>6,290</u> | <u>10,266</u> | <u>14,383</u> |
| Highest month-ending balance | 6,290 | 10,266 | 14,383 |
| Lowest month-ending balance | 3,862 | 6,307 | 11,046 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22320 - EMPLOYMENT SECURITY SPECIAL CONTINGENT FUND (48-621)
EXPENDED IN PROGRAM 31**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Employment Security Special Contingent Fund is designated as a cash fund for budgetary purposes but has specific restrictions on fund usage and does not receive funds from fees charged on a regular basis. The fund receives interest from penalty payments on delinquent unemployment insurance contributions. Unpaid contributions have an interest rate of 1 1/2% from the date they were due until received by the Department of Labor. The Department is only allowed to expend funds as follows: 1) to act as a revolving fund to cover expenditures necessary and proper under law for which federal funds have been duly requested but not yet received; 2) expenses mandated by Sec. 48-622, which provides that the state shall replace any federal funding spent improperly or in excess of federal provisions; 3) extraordinary and contingent expenses deemed essential but not provided for by federal funding; and 4) funds may also be transferred to the Nebraska Technical Community College Aid Cash Fund and the Job Training Cash Fund.

Transfers from the fund are not authorized under existing law except as noted above.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Interest on delinquent unemployment insurance contributions (48-655) : | 1½%/month | 1½%/month | 1½%/month |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 2,772,671 | 3,262,557 | 126,192 |

| | | | |
|--------------------------------------|----------------|-------------------|-----------------|
| Revenue: | | | |
| Penalty fees | 238,167 | 401,965 | 343,334 |
| Business fees | 160 | 1,080 | 86,060 |
| Operating Federal Grants & Contracts | -37,781 | 0 | 0 |
| Investment interest | 342,573 | 76,978 | 4,999 |
| Operating Transfers In | 0 | 1,726,374 | 0 |
| Operating Transfers Out | -48,242 | -5,439,666 | -2,853,175 |
| Sale of Surplus Property/Fixed Asset | 0 | 103,861 | 0 |
| Reimbursement – Non-govt. sources | 40,137 | 0 | 0 |
| Misc. adjustments | -2,136 | 1,806 | 0 |
| Total Revenue | 532,878 | -3,127,602 | -121,466 |

| | | | |
|---------------------------|---------------|--------------|----------|
| Expenditures: | | | |
| Salaries | 9,721 | 0 | 0 |
| Benefits | 0 | 0 | 0 |
| Operating expenses | -21,609 | 8,763 | 0 |
| Travel | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 |
| Govt. Aid | 54,879 | 0 | 0 |
| Total Expenditures | 42,991 | 8,763 | 0 |

| | | | |
|-----------------------|-------------------------|-----------------------|---------------------|
| Ending Balance | <u>3,262,557</u> | <u>126,192</u> | <u>4,726</u> |
|-----------------------|-------------------------|-----------------------|---------------------|

| | | | |
|------------------------------|-----------|-----------|---------|
| Highest month-ending balance | 3,262,557 | 3,400,907 | 366,613 |
| Lowest month-ending balance | 2,780,890 | 52,313 | 3,905 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22340 – MECHANICAL SAFETY INSPECTION FUND (81-405)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

Fund Description

This fund was established by LB 265 (2007). The fund is to collect all fees provided for under the Nebraska Amusement Ride Act and the Conveyance Safety Act. LB 265 (2007) merged the Nebraska Amusement Ride Fund and the Elevator Inspection Fund into the Mechanical Safety Inspection Fund. Please note that the Mechanical Safety Inspection Fund uses the same fund number as the previous Elevator Inspection Fund.

The fund receives fees from licensing and various types of elevator inspections performed in Nebraska. All active elevators in Nebraska must obtain a certificate of operation annually from the Department of Labor. Prior to LB 877 (1992), fees from elevator inspections were deposited into the General Fund.

The fund also receives fees from permits issued and inspections performed of amusement rides operating in Nebraska. All rides must be inspected and obtain a permit from the department annually. Bungee jumping inspections were added in 1994.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------|--|-----------------------|-----------------------|
| Elevator inspection fee | (Rule 230): | ----- \$ 100 + \$ 5 per floor over five floors | ----- | ----- |
| Escalator inspection fee | (Rule 230): | ----- \$ 100 + \$ 5 per floor over five floors | ----- | ----- |
| Preliminary Inspection fee | (Rule 230): | \$ 125 | \$ 125 | \$ 125 |
| Special inspection fee | (Rule 230): | ----- \$ 150 + elevator inspector expenses | ----- | ----- |
| Annual operations permit per ride | (Rule 228): | \$ 50 | \$ 50 | \$ 50 |
| Mechanical inspection fee per ride | (Rule 228): | \$ 130 | \$ 130 | \$ 130 |
| Annual operation bungee jumping permit | (Rule 228): | \$ 50 | \$ 50 | \$ 50 |
| Mechanical inspection bungee jumping | (Rule 228): | \$ 700 | \$ 700 | \$ 700 |

Fund Summary

| | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 471,074 | 539,071 | 201,561 |
| Revenue: | | | |
| General Business and Review Fees | 802,996 | 623,323 | 546,225 |
| Investment interest | 22,180 | 16,153 | 5,764 |
| Miscellaneous ledger adjustments | | 0 | 0 |
| Operating Transfers In | | 0 | 263,602 |
| Operating Transfers Out | | -250,604 | -329,048 |
| Sale of Services/Surplus Property | | 36,311 | 39,337 |
| Total Revenue | 825,176 | 425,183 | 525,880 |
| Expenditures: | | | |
| Salaries | 469,993 | 570,536 | 453,547 |
| Benefits | 137,687 | 146,779 | 112,344 |
| Operating expenses | 83,743 | 59,742 | 73,727 |
| Travel | 55,261 | 50,822 | 39,762 |
| Capital Outlay | 11,529 | 1,350 | 1 |
| Misc. Leave allocations | -1,034 | -66,536 | -71,664 |
| Total Expenditures | 757,179 | 762,693 | 607,717 |
| Ending Balance | <u>539,071</u> | <u>201,561</u> | <u>119,724</u> |
| Highest month-ending balance | 539,701 | 535,810 | 210,597 |
| Lowest month-ending balance | 454,498 | 201,561 | 75,336 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22350 - WORKPLACE SAFETY CONSULTATION PROGRAM CASH FUND (48-446)
EXPENDED IN PROGRAM 187**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Workplace Safety Consultation Program Cash Fund was created by LB 757 in 1993. The fund supports inspections and/or consultations intended to contribute to safe working conditions for all employees.

For the first three years of the program (1994, 1995 and 1996), a one-quarter of one percent assessment was levied against all workers compensation insurers in Nebraska. After that, the program was funded through the fees listed below. The program closed down in FY2003 due to lack of fee revenues.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------------|-----------------------|-----------------------|-----------------------|
| Complaint investigations | (Rule 230-6.004): | -- | -- | -- |
| Safety and Industrial hygienist consultation/inspection fee | (Rule 230-6.004) | | | |
| 10 or less employees: | | -- | -- | -- |
| 11-25 employees: | | -- | -- | -- |
| 26-100 employees: | | -- | -- | -- |
| 101 or more employees: | | -- | -- | -- |
| Safety and Industrial hygienist consultation/inspection fee | (Rule 230-6.004): | \$ 300 + \$ 85/hour | \$ 300 + \$ 85/hour | \$ 300 + \$ 85/hour |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Investment interest | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Operating expenses | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22360 - CONTRACTOR REGISTRATION CASH FUND (48-2115)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Contractor Registration Cash Fund was created in 1994 by LB 248. Contractors doing business in Nebraska are required to be registered with the Nebraska Department of Labor prior to doing any construction work in Nebraska. They are also required to pay the registration fee. This fund pays for the expenses associated with enforcing the provisions of the Contractor's Registration Act. The registration and renewal fee was raised to \$40 in 2008 by LB 204 (2008). Prior to the passage of LB 204 (2008) the registration requirements applied only to counties with populations over 100,000 inhabitants.

An additional fee of \$25 for the registration of each nonresident contractor and for the registration of each contract to which a nonresident contractor is party, if the contract price is over \$10,000, is also to be charged. The fees from the nonresident registrations are to be remitted to the General Fund.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|--|----------------|----------------|----------------|
| Contractor Registration Fee (48-2107): | \$ 40 | \$ 40 | \$ 40 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 146,313 | 283,234 | 328,220 |

| | | | |
|-----------------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Contractor's registration fee | 320,523 | 372,490 | 488,150 |
| Investment interest | 10,359 | 9,988 | 10,887 |
| Plan Review Fee | 11,040 | 9,520 | 0 |
| Sale of Services/Surplus Property | 0 | 880 | -40 |
| Operating Transfers In | 0 | 0 | 8,553 |
| Operating Transfers Out | 0 | 0 | -139,371 |
| Total Revenue | 341,922 | 392,878 | 368,179 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Salaries | 120,648 | 210,008 | 206,989 |
| Benefits | 38,089 | 73,443 | 82,192 |
| Operating expenses | 43,153 | 56,884 | 50,060 |
| Travel | 466 | 6,967 | 4,376 |
| | 2,645 | 590 | 0 |
| Total Expenditures | 205,001 | 347,892 | 343,617 |

| | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>283,234</u> | <u>328,220</u> | <u>352,782</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 283,234 | 334,738 | 386,644 |
| Lowest month-ending balance | 174,620 | 264,187 | 281,117 |

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22370 - BOILER INSPECTION CASH FUND (48-735.01)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Boiler Inspection Cash Fund was created in 1995 by LB 438. Previous to this legislation, all fees received for inspecting boilers were deposited into the General Fund and all expenditures for boiler inspections were appropriated from the General Fund. LB 438 made the Boiler Inspection program self-supporting by having the fees pay for the expenses of boiler inspections. The Commissioner of Labor establishes boiler inspection fees through the rule and regulation process.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|--|--|----------------|----------------|
| Power boilers, high-temperature water boilers, hot water heating and supply boilers and hot water heater boilers (Rule 229-7.005): | | | |
| Internal inspections, depending on size | \$ 25/\$ 170 | \$ 25/\$ 170 | \$ 25/\$ 170 |
| External inspections, depending on size | \$ 25/\$ 85 | \$ 25/\$ 85 | \$ 25/\$ 85 |
| Other inspections, half day/full day | \$ 200/\$ 400 | \$ 200/\$ 400 | \$ 200/\$ 400 |
| Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006): | \$ 25-\$ 55 | \$ 25-\$ 55 | \$ 25-\$ 55 |
| Certificate of Inspection (Rule 229-7.005 & .006): | \$ 30 | \$ 30 | \$ 36 |
| Quality control reviews (Rule 229-10.006): | --- \$ 400 half day/\$ 800 full day plus expenses --- | | |
| Commissioned inspections (Rule 229-11.002): | \$ 20 | \$ 20 | \$ 20 |
| Owner-User inspection organization (Rule 229-12.002): | \$ 50 + \$ 20 for each special inspector + \$ 20 renewal | | |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 619,745 | 731,132 | 303,706 |
| Revenue: | | | |
| General Business fees | 0 | 370,445 | 392,922 |
| Boiler inspection fees | 429,608 | 0 | 0 |
| Investment interest | 30,652 | 24,530 | 11,490 |
| Miscellaneous adjustments | 0 | 0 | 0 |
| Plan Review fees | 20,550 | 3,999 | 0 |
| Sale of Services/Surplus Property | 0 | 3,465 | 0 |
| Operating Transfers In | 0 | 437,099 | 6,997 |
| Operating Transfers Out | 0 | -924,578 | -15,314 |
| Total Revenue | 480,810 | -85,040 | 439,490 |
| Expenditures: | | | |
| Salaries | 197,900 | 197,449 | 184,830 |
| Per Diems | 350 | 300 | 500 |
| Benefits | 85,467 | 84,848 | 68,273 |
| Operating expenses | 56,592 | 38,009 | 46,688 |
| Travel | 29,022 | 21,237 | 20,831 |
| Capital outlay | 665 | 543 | 214 |
| Miscellaneous Adjustments | -573 | 0 | 0 |
| Total Expenditures | 369,423 | 342,386 | 321,336 |
| Ending Balance | 731,132 | 303,706 | 421,859 |
| Highest month-ending balance | 731,132 | 771,594 | 421,859 |
| Lowest month-ending balance | 610,768 | 303,706 | 304,289 |

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The General Fund accounts for revenues and expenditures which are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Driver license/state ID card fees (60-4,115) | \$10.25 | \$10.25 | \$10.25 |
| Driver training schools (60-4,177) | 50.00 | 50.00 | 50.00 |
| Driver school instructors (60-4,177) | 10.00 | 10.00 | 10.00 |
| Motor vehicle titles (60-154) | 2.00 | 2.00 | 2.00 |
| Driver abstract fee (60-483) | 1.75 | 1.75 | 1.75 |
| Third-party CDL tester fee (60-4,158) | 100.00 | 100.00 | 100.00 |
| Drivers' license reinstatement fee (60-499.01) | 75.00 | 75.00 | 75.00 |
| Unified Carrier Registration Plan (75-354) | Set Amt. | Set Amt. | Set. Amt. |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Driver license/state ID card fees* | 4,276,011 | 3,807,190 | 4,196,109 |
| Drivers' license reinstatement fee | 859,665 | 913,775 | 916,425 |
| Third party CLD testing | 2,700 | 2,200 | 1,900 |
| Driver training schools | 1,100 | 850 | 1,500 |
| Driver school instructors | 1,420 | 1,000 | 1,259 |
| Motor vehicle titles* | 1,346,732 | 1,313,494 | 1,365,972 |
| Driver abstract fees | 40,196 | 45,444 | 44,350 |
| Driver abstract fees-Nebraska Online | 1,981,384 | 1,946,875 | 1,920,673 |
| VIN plates | 4,800 | 4,820 | 4,880 |
| Unified Carrier Registration Plan | 741,974 | 741,974 | 1,483,948 |
| Other fines, services and adjustments | 70 | 46 | 82 |
| Total Revenue | 9,256,052 | 8,777,668 | 9,937,098 |

*Received by Agency 12 – State Treasurer.

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 21340 - MOTORCYCLE SAFETY EDUCATION FUND (60-2132)
EXPENDED IN PROGRAM 644**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Money deposited into the Motorcycle Safety Education Fund is used for the administration of the Motorcycle Safety Education Act. The funds are used to reimburse approved schools, businesses or organizations for conducting approved courses, to provide educational assistance, to prepare sites for offering courses, to promote motorcycle safety and to provide for administrative expenses. Beginning in 1992-93, one-half of the \$6 fee paid to the Highway Trust Fund to register a motorcycle is allocated to the Motorcycle Safety Education Fund via a transfer from the Highway Trust Fund. Three dollars and fifty cents of the \$24 fee for a motorcycle operator's license is also deposited into this fund.

LB 170 (2011) repeals the Motorcycle Safety Education Fund within sixty days after January 1, 2012. Transfers from the fund to the General Fund at the direction of Legislature are allowed through June 30, 2011.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Motorcycle registration fees (60-3,153, 39-2215) | \$3.00 | \$3.00 | \$3.00 |
| Motorcycle-operator only license fees (60-4,115) | \$3.50 | 3.50 | 3.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 575,600 | 600,014 | 698,523 |
| Revenue: | | | |
| Transfer from Highway Trust Fund | 216,163 | 232,582 | 232,137 |
| Investment income/miscellaneous | 25,329 | 19,954 | 25,233 |
| Professional/technical service | 80 | 387 | 160 |
| Transfers out – General Fund | 0 | (4,583) | (17,327) |
| Total Revenue | 241,572 | 248,340 | 240,203 |
| Expenditures: | | | |
| Operations | 29,608 | 5,456 | 2,176 |
| Aid | 187,550 | 144,375 | 162,900 |
| Total Expenditures | 217,158 | 149,831 | 165,076 |
| Ending Balance | <u>600,014</u> | <u>698,523</u> | <u>773,650</u> |
| Highest month-ending balance | 614,838 | 698,523 | 797,819 |
| Lowest month-ending balance | 534,678 | 587,149 | 685,384 |

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22430 - MOTOR CARRIER DIVISION CASH FUND (60-3,201)
EXPENDED IN PROGRAM 70**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

LB 1218 (1996) repealed the Interstate Registration Operations Cash Fund and transferred the existing balance to a newly created Motor Carrier Division Cash Fund beginning July 1, 1996. The balance from Interstate Motor Carriers' Base State Cash Fund was also transferred to the new fund. The Motor Carrier Division Cash fund is used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce. The fees received from owners registering fleets to operate in the state are credited to the Motor Carrier Services Division Distributive Fund. Seventy percent of this distributive fund is allocated to the Highway Trust Fund from which a transfer is made annually to the Motor Carrier Division Cash Fund to carry out the administrative functions of the interstate registrations program. Revenue is also received from the title fee for prorate motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|---|----------------|----------------|
| Fleet registration fee (60-3,198) | (Formula based upon miles driven and weight of vehicles.) | | |
| Prorate motor vehicle title fee (60-154) | \$10 | \$10 | \$10 |
| Prorate title/notation of lien (60-155) | \$7 | \$7 | \$7 |
| Duplicate certificate of title fees (60-156) | \$14 | \$14 | \$14 |
| Decal fee - International Fuel Tax Agreement Act (66-1415) | Up to \$10 | Up to \$10 | Up to \$10 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 165,404 | -18,922 | -43,710 |
| Revenue: | | | |
| Transfer from Highway Trust Fund | 900,000 | 1,150,000 | 1,583,468 |
| Investment income/miscellaneous | 9,632 | 13,916 | 2,590 |
| Surplus property sale/business fees/sale of srvs. | 7,016 | 9,118 | 8,552 |
| Motor vehicle title fees/lien notations/other services | 97,890 | 107,038 | 208,788 |
| Decal fee/IFTA permits | 87,257 | 82,343 | 85,886 |
| Adjustment | 0 | 0 | 28,201 |
| Total Revenue | 1,101,795 | 1,362,415 | 1,917,485 |
| Expenditures: | | | |
| Personal services | 972,485 | 1,102,595 | 1,098,580 |
| Operations/travel | 313,636 | 284,608 | 276,241 |
| Total Expenditures | 1,286,121 | 1,387,203 | 1,374,821 |
| Ending Balance | <u>-18,922</u> | <u>-43,710</u> | <u>498,954</u> |
| Highest month-ending balance | 370,322 | 428,989 | 569,934 |
| Lowest month-ending balance | 63,744 | 137,988 | 147,997 |

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22440 - LICENSE PLATE CASH FUND (60-3,103)
EXPENDED IN PROGRAM 90**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The License Plate Cash Fund is used to pay for costs associated with the manufacture of all license plates and related stickers. The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund per Section 39-2215. The department is authorized to set the plate fee to cover the cost of the plate, renewal tabs and stickers, up to a maximum of \$3.50 per plate. The plate fees are deposited in the Highway Trust Fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Fee per license plate (60-3,102) | Up to \$3.50 | Up to \$3.50 | Up to \$3.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 367,591 | 462,791 | 2,297,170 |
| Revenue: | | | |
| Transfer from Highway Trust Fund | 1,950,000 | 5,700,000 | 8,094,500 |
| Investment Income | 15,916 | 42,409 | 124,774 |
| Total Revenue | 1,965,916 | 5,742,409 | 8,219,274 |
| Expenditures: | | | |
| Plates | 1,798,785 | 3,806,847 | 8,519,468 |
| Stickers | 71,931 | 101,183 | 98,187 |
| Total Expenditures | 1,870,716 | 3,908,030 | 8,617,655 |
| Ending Balance | <u>462,791</u> | <u>2,297,170</u> | <u>1,898,789</u> |
| Highest month-ending balance | 658,428 | 3,354,891 | 5,680,666 |
| Lowest month-ending balance | 236,462 | 456,053 | 1,898,789 |

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 22450 - MOTOR VEHICLE CASH FUND (60-1513) EXPENDED IN PROGRAM 70

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Motor Vehicle Cash Fund is used to carry out duties of the Department of Motor Vehicles as deemed necessary by the director. The fund is used for the majority of the operations of the agency. The Legislature may direct the transfer of funds from the DMV Cash Fund to the General Fund.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for Schedule of Fees and Taxes

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

11,710,837

15,055,980

14,845,571

| Revenue: | | | |
|--|-------------------|-------------------|-------------------|
| Reinstatement fees | 1,559,650 | 1,598,550 | 1,617,880 |
| Drivers' license/ID cards | 4,147,834 | 4,531,994 | 5,329,155 |
| Title & registrations record and search fee | 470,237 | 461,492 | 485,341 |
| Investment income/miscellaneous revenue | 668,554 | 503,128 | 513,849 |
| Driver abstract fees | 19,726 | 19,506 | 19,181 |
| Motor vehicle registration and plate fees/extension fees | 3,290,187 | 3,339,873 | 3,395,885 |
| Message plate fees | 1,732,832 | 1,715,504 | 1,716,521 |
| Motor vehicle title fees | 3,199,466 | 3,155,148 | 3,279,623 |
| Adjustments/miscellaneous services | 53,303 | 67,209 | 49,204 |
| Spirit plate fees | 254,013 | 263,100 | 345,166 |
| Lapse to General Fund/Transfers out | -55,627 | -1,233,373 | -825,268 |
| Adjustment | 0 | 0 | -28,201 |
| Total Revenue | 15,340,175 | 14,422,131 | 15,898,336 |

| Expenditures: | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Personal services | 7,657,007 | 8,881,839 | 6,626,632 |
| Operating expenses/travel | 6,147,027 | 5,659,421 | 414,776 |
| Capital outlay | 48,934 | 91,280 | |
| Total Expenditures | 13,856,078 | 14,632,540 | 15,770,345 |

Ending Balance

15,055,980

14,845,571

14,973,562

Highest month-ending balance

13,813,999

17,131,451

15,612,779

Lowest month-ending balance

12,749,475

13,726,677

14,501,772

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES**FUND 22450 - MOTOR VEHICLE CASH FUND (60-1513)
EXPENDED IN PROGRAM 70, cont'd.**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------------------|----------------------------------|----------------------------------|
| Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209) | \$50 | \$50 | \$50 |
| Title and registrations record fee (60-3,161) | \$1/record \$18/1,000 records | \$1/record \$18/1,000 records | \$1/record \$18/1,000 records |
| VIN plates (60-159) | \$20 | \$20 | \$20 |
| Registration fees (60-3,156) | \$1.50 | \$1.50 | \$1.50 |
| Message plate fees (60-3,119): | | | |
| Original/Renewal | \$30 | \$30 | \$30 |
| Spirit plate fees (60-3,128) | \$30 | \$30 | \$30 |
| Driver abstract fees (60-483) | \$.25 | \$.25 | \$.25 |
| Drivers' license/state ID cards (60-4,115, 60-4,181) | \$10.25 | \$12.75 | \$12.75 |
| Title fees (60-154) | \$4 | \$4 | \$4 |

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 21750 - COMPULSIVE GAMBLER'S ASSISTANCE FUND (71-817)
EXPENDED IN PROGRAMS 33, 38**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund was created in 1993 and was originally administered by the Department of Revenue. In 1995, it was transferred to what is now the Department of Health and Human Services. The fund originally received 1% of the money remaining after the payment of prizes and operating expenses from the State Lottery Act. Beginning in 2000-01, the fund receives the 1% plus an appropriation of \$500,000 each year. It also receives any portion of the administrative funds received by the Charitable Gaming Division that are not used for administration (this amount is capped at \$50,000 beginning in 2001-02).

Funds are used for assistance to agencies, groups, organizations and individuals that provide education, assistance and counseling to persons and families experiencing difficulty as a result of gambling. The state operating costs of the program as well as the expenses to promote the awareness of gambler's assistance programs are also paid by the fund. No more than 10% of the money appropriated from the fund may be spent for administrative costs. Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| No fees - Transfers from the Lottery Operation Trust Fund (9-812) | -- | -- | -- |
| Transfer from Charitable Gaming Operations Fund (9-1,101) | See narrative | See narrative | See narrative |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-------------------------|
| Beginning Balance | 407,773 | 752,817 | 935,595 |
| Revenue: | | | |
| Lottery/Charitable Gaming transfers | 1,120,746 | 1,130,244 | 1,097,981 |
| Interest income/miscellaneous | 28,745 | 32,671 | 27,327 |
| Total Revenue | 1,149,491 | 1,162,915 | 1,125,308 |
| Expenditures: | | | |
| Operations | 44,366 | 47,050 | 39,323 |
| Aid to programs | 760,081 | 933,087 | 908,463 |
| Total Expenditures | 804,447 | 980,137 | 947,786 |
| Ending Balance | <u>752,817</u> | <u>935,595</u> | <u>1,113,117</u> |
| Highest month-ending balance | 834,947 | 1,213,504 | 1,359,100 |
| Lowest month-ending balance | 288,632 | 653,725 | 812,498 |

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22010 – ORGAN AND TISSUE DONOR AWARENESS AND EDUCATION FUND (60-495)
EXPENDED IN PROGRAM 33**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Funding is provided from a one dollar voluntary contribution from motor vehicle license applicants. The fund is used for the promotion of organ and tissue donation. The department also uses the fund to assist organizations such as the Organ and Tissue Task Force of Nebraska in carrying out activities to promote organ and tissue donation through the creation and dissemination of educational information.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See narrative. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 202,856 | 200,523 | 203,244 |
| Revenue: | | | |
| Donations | 73,171 | 55,188 | 56,602 |
| Interest | 9,750 | 6,266 | 6,492 |
| Total Revenue | 82,921 | 61,454 | 63,194 |
| Expenditures: | | | |
| Operations | 85,254 | 58,733 | 104,878 |
| Total Expenditures | 85,254 | 58,733 | 104,878 |
| Ending Balance | <u>200,523</u> | <u>203,244</u> | <u>161,560</u> |
| Highest month-ending balance | 243,557 | 212,199 | 224,863 |
| Lowest month-ending balance | 192,812 | 169,957 | 160,016 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22020 – RURAL HEALTH PROFESSIONAL INCENTIVE FUND (71-5661)
EXPENDED IN PROGRAM 175**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund receives revenues from loan defaults from the student loan and loan repayment programs under the Rural Health Systems and Professional Incentive Act and also the community match for the loan repayment program under the same act.

Individuals enrolled in medical school, dental school or physician assistant education programs are eligible for the loans, if they agree to practice in a designated health shortage area and accept Medicaid patients. Loans are forgiven if terms and conditions are met. Those not complying with the contract must repay the loan plus interest. Physicians, dentists, psychologists, physician assistants, advanced practice registered nurses, pharmacists, physical therapists, occupational therapists and mental health practitioners may qualify for educational debt repayments if practicing in designated medical shortage and are accepting Medicaid patients. The state and the community contribute an equal amount toward the repayments. The community share is deposited into this cash fund.

LB 961, passed in the 2008 session, transferred one million from the Health Care Cash Fund into the Rural Health Professional Incentive Fund. Over four years beginning in FY 09, \$250,000 each year is to be used for student loans and loan repayments. This money is from two settlements with the drug company Merck. The basis of the settlements is violations of price reporting of the drugs Vioxx, Zocor, Mevacor and Pepcid under the Medicaid Rebate Statute. Nebraska's amount is approximately \$1 million for the state share of Medicaid payments. The Medicaid False Claims Act requires reimbursements under this act to be deposited into the Health and Human Services Cash Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| See narrative | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 3,802,732 | 4,583,606 | 4,056,516 |
| Revenue: | | | |
| Community match | 919,863 | 848,384 | 772,365 |
| Repayments | 29,032 | 40,224 | 24,084 |
| Investment income | 149,187 | 97,215 | 85,172 |
| Forfeits and penalties | 0 | 20 | |
| Other Adjustments | | (97,067) | |
| Loan Interest | 10,643 | 8,255 | 19,784 |
| Transfer in | 1,000,000 | (38,600) | (77,201) |
| Total Revenue | 2,108,7251 | 858,429 | 824,205 |
| Expenditures: | | | |
| State Aid | 1,327,851 | 1,385,519 | 1,214,107 |
| Total Expenditures | 1,327,851 | 1,385,519 | 1,214,107 |
| Ending Balance | <u>4,583,606</u> | <u>4,056,516</u> | <u>3,666,614</u> |
| Highest month-ending balance | 3,445,589 | 4,583,606 | 4,056,516 |
| Lowest month-ending balance | 2,957,757 | 4,056,516 | 3,666,614 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22030 – NEBRASKA EMERGENCY MEDICAL SERVICES OPERATIONS FUND (71-51,103)
EXPENDED IN PROGRAM 33**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created in LB 191 passed in the 2001 session. An additional 50 cent fee was added to motor vehicle registration fees. The fund is used to carry out the purposes of the Statewide Trauma System Act and the Emergency Medical Services Act, including activities related to the design, maintenance or enhancement of the statewide trauma system or support for the emergency medical services programs or emergency medical services for children.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Fee on motor vehicle registrations | .50 | .50 | .50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 2,091,288 | 1,650,590 | 1,253,336 |
| Revenue: | | | |
| Motor vehicle registration fee | 1,089,172 | 1,109,858 | 1,130,135 |
| Interest | 86,436 | 44,059 | 38,793 |
| Transfer out | (332,170) | (335,917) | (405,422) |
| Other | | 6,530 | |
| Total Revenue | 843,438 | 824,530 | 763,506 |
| Expenditures: | | | |
| EMS operations/aid | 1,284,136 | 1,221,784 | 1,004,084 |
| Total Expenditures | 1,284,136 | 1,221,784 | 1,004,084 |
| Ending Balance | <u>1,650,590</u> | <u>1,253,336</u> | <u>1,012,758</u> |
| Highest month-ending balance | 2,036,568 | 1,577,655 | 1,012,758 |
| Lowest month-ending balance | 1,579,167 | 1,189,643 | 1,262,261 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22060 – HHS REIMBURSEMENT FUND (71-2617)
EXPENDED IN PROGRAM 33**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The Department of Social Services reimburses the Department of Health for a portion of the licensing and inspection costs of hospitals and nursing home facilities which participate in the Medicaid Program. The portion of the costs paid from the Medicaid Program is determined by a formula developed by federal officials. The source of the funds is federal Medicaid dollars.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See narrative. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|-----------------------|-------------------|-----------------|
| Beginning Balance | 333,626 | 350,061 | 291 |
| Revenue: | | | |
| Services | 436,725 | | |
| Interest | 15,756 | 9,986 | 9 |
| Transfer Out | | (359,756) | (300) |
| Total Revenue | 452,481 | (349,7710) | (291) |
| Expenditures: | | | |
| Hospital and nursing home inspections | 436,046 | 0 | |
| Total Expenditures | 436,046 | 0 | 0 |
| Ending Balance | <u>350,061</u> | <u>291</u> | <u>0</u> |
| Highest month-ending balance | 483,896 | 357,704 | 300 |
| Lowest month-ending balance | 175,765 | 291 | 0 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22080 - HEALTH AND HUMAN SERVICES CASH FUND (81-3119)
EXPENDED IN PROGRAMS 33, 38, 179, 250, 514 and 622**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Deposits into the fund are derived from contractual agreements, grants, fees, donations and three cents of the cigarette tax and used for specifically designated purposes. Recoveries from the Medicaid False Claims Act and home health fees are also deposited into this fund. Money deposited in this fund is used for a variety of activities including inspection activities relating to nuclear power plants, vital statistics, cancer research, private water supplies, private sewage disposal facilities, recreation camps and swimming pools, laboratory services provided by the State Health Laboratory, home health services, family planning services and activities relating to asbestos regulation. Two transfers from Medicaid settlement recoveries were authorized. First, in July 2008, \$1 million was transferred to the Rural Health Professional Incentive Fund. Second, in July 2009, \$215,000 was transferred into the State Medicaid Fraud Control Unit Cash Fund in the Attorney General's Office. Beginning July 1, 2007, the Health and Human Services Regulation and Licensure Cash Fund and the Health and Human Services Finance and Support Cash Fund were merged into this fund in LB 296.

SEE FOLLOWING PAGE FOR SCHEDULE OF FEES.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 26,161,419 | 26,995,899 | 25,509,561 |
| Revenue: | | | |
| Cigarette Tax | 3,634,669 | 3,578,052 | 3,427,116 |
| WIC Rebates | 9,777,256 | 8,923,652 | 8,503,914 |
| Fee, grants and investment earnings | 15,598,078 | 15,188,453 | 17,170,309 |
| Interest | | | 997,989 |
| Transfers | | | (2,570,391) |
| Total Revenue | 29,010,003 | 27,690,157 | 27,288,937 |

| | | | |
|------------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures: | | | |
| WIC | 10,276,148 | 9,645,474 | 8,491,643 |
| WIC Administration | 7,566 | 24,417 | 17,550 |
| Licensure and Standards | 929,199 | 1,143,897 | 1,241,879 |
| Immunization | 0 | 42,624 | 82,191 |
| Geneva | (1,125) | 6,847 | 14,535 |
| Kearney | 74,326 | 0 | 61,845 |
| Well Drillers | 290,779 | 49,401 | 36,725 |
| Public Water | 84,721 | 13,346 | 143,289 |
| Plan Review | 249,382 | 29,421 | 264,705 |
| Indirect | 2,925,144 | 3,110,774 | 3,217,721 |
| HIPPA/MMIS | 1,238,789 | 653,509 | 0 |
| Center for Nursing | 48,243 | 42,408 | 43,478 |
| Medication Aides | 184,627 | 176,754 | 116,250 |
| Pharmacy | 308,764 | 41,373 | 395,478 |
| Emergency Preparedness | 77,647 | 109,845 | 113,793 |
| Radioactive Materials | 273,970 | 462,855 | 452,696 |
| Asbestos | 220,504 | 235,722 | 178,860 |
| Laboratory | 2,084,754 | 2,106,889 | 2,001,636 |
| Vital Statistics | 1,647,172 | 1,660,593 | 1,647,273 |
| Cancer Research | 4,030,484 | 3,537,461 | 3,277,204 |
| PKU Foods | 252,687 | 320,331 | 284,913 |
| Radon | 106,961 | 120,301 | 120,829 |
| Komen | 91,929 | 152,237 | 89,049 |
| General Assistance | 1,648,106 | 1,695,794 | 930,505 |
| All other programs | 1,124,746 | 3,694,221 | 1,364,282 |
| Total Expenditures | 28,175,523 | 29,076,494 | 24,588,329 |
| Ending Balance | <u>26,995,899</u> | <u>25,609,561</u> | <u>28,550,169</u> |
| Highest month-ending balance | 26,995,899 | 26,995,899 | 28,550,169 |
| Lowest month-ending balance | 23,141,731 | 16,269,498 | 20,125,599 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22080 - HEALTH AND HUMAN SERVICES CASH FUND (81-3119)
EXPENDED IN PROGRAMS 33, 38, 179, 250, 514 and 622 (CONT'D.)**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|-------------------|-------------------|
| Family Planning Services | sliding fee scale | sliding fee scale | sliding fee scale |
| Swimming pools: | | | |
| Permit fee | \$ 40 | \$ 40 | \$ 40 |
| Inspection fee | 60 | 60 | 60 |
| Operator certification fee | 40 | 40 | 40 |
| Water & sewer inspections | 100 | 100 | 100 |
| Mobile home parks | 25-175 | 25-175 | 25-175 |
| Recreation camp permit | 25 | 25 | 25 |
| Plan Reviews: | | | |
| Swimming pools | \$100 plus ½% of estimated cost of project not to exceed \$7,600. | | |
| Public water supply systems | - - - \$100 plus ½% of estimated cost of project - - - | | |
| Water systems operator training | 80-290 | 80-290 | 80-290 |
| Operator certification | 94 | 94 | 115 |
| Well driller certification (46-1224) | 28-189 | 28-189 | 150 |
| Water Well Registration Fee: | | | |
| Well pumping - less than 50 gallon/minute | 30 | 30 | 30 |
| Well pumping = or > 50 more than gallon/minute | 70 | 70 | 70 |
| Laboratory fees/water samples | 7-168 | 7-440 | 7-440 |
| Asbestos certification (business) | 3,000 | 3,000 | 3,000 |
| License Fees: | | | |
| Hospitals | 1,750 to 1,950 | 1,750-1,950 | 1,750-1,950 |
| Nursing homes | 1,550 | 1,550-1,950 | 1,550-1,950 |
| Assisted living facility | 950 to 1,950 | 950 to 1,950 | 950 to 1,950 |
| Health clinic | 1,250 to 1,450 | 400 to 1,450 | 400 to 1,450 |
| Mental health center | 250 to 300 | 250 to 300 | 250 to 300 |
| Adult Day Services | 125 to 175 | 200 to 300 | 200 to 300 |
| Substance abuse treatment facility | 250 to 300 | 250 to 300 | 250 to 300 |
| Hospice | 400 | 450-950 | 450-950 |
| Child care | 25 to 50 | 25-50 | 25-50 |
| Center for developmental disabilities | 150 | 150 | 150 |
| Home health agency | 650 | 650 | 650-950 |
| Respite | 50 to 150 | 50-150 | 50-450 |
| Nuclear power plant fee | 73,721 | 75,048 | 75,799 |
| Radioactive material licenses | 70-14,300 | 140-18,000 | 140-18,000 |
| X-ray registration | 25-300 | 70-500 | 70-500 |
| One cent of the cigarette tax less \$500,000 | -- | -- | -- |
| Two cent of the cigarette tax | -- | -- | -- |
| Birth certificate | 9 | 9 | 9 |
| Death, marriage, dissolution of marriage certificates | 9 | 9 | 9 |
| Delayed birth certificate | 9 | 9 | 9 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22520 - DEPARTMENT OF HEALTH AND HUMAN SERVICES CASH FUND (81-3119) EXPENDED IN PROGRAMS 33, 365, 421, 424, 519

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

On January 1, 1997, the Institutional Cash Fund was eliminated and the balance was transferred to the HHS Cash Fund. Funds deposited in the HHS Cash Fund are primarily used to operate the three regional centers, four veterans' homes and the Beatrice State Developmental Center. Clients or relatives are charged for regional center and BSDC services based upon their ability to pay. Insurance and county funds are also a source of operating funds. The Board of Inquiry and Review determines the cost of care to be borne by the client or relatives at the veterans' homes. The federal government provides a per diem to each state for the operation of the veterans' homes based upon the number of beds and the level of nursing care offered. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay. Transfers may be made from the fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
|-----------------------------------|----------------|----------------|----------------|

See following page for Schedule of Fees.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------|----------------|----------------|----------------|
|---------------------|----------------|----------------|----------------|

| | | | |
|--|-------------------|-------------------|-------------------|
| Beginning Balance | 5,892,159 | 5,578,169 | 5,956,284 |
| Revenue: | | | |
| County | 690,130 | 573,376 | 629,539 |
| Private-Developmental Disabilities | 745,277 | 723,201 | 620,519 |
| Trust funds | 1,949,218 | 1,683,399 | 1,594,416 |
| Insurance | 233,115 | 296,804 | 527,616 |
| VA-per diem/pvt. maint./tuition/county/empl. srvs. | 13,509,158 | 13,291,018 | 13,040,800 |
| Meals/laundry | 641,456 | 729,300 | 566,582 |
| Other services/fees/sale of services | 682,035 | 684,043 | 665,115 |
| Interest income | 290,482 | 204,577 | 230,448 |
| Rental revenue | 68,436 | 67,365 | 80,731 |
| Other revenue/adjustments | 52,218 | 77,029 | 71,864 |
| Operating transfers in/adjustments | 992,652 | 5,101 | 23,305 |
| Sale of surplus property | 11,622 | 0 | 53 |
| Total Revenue | 19,865,799 | 18,335,213 | 18,050,988 |

| | | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Hastings Regional Center | 992,097 | 2,249,304 | 1,935,056 |
| Norfolk Regional Center | 0 | 34,247 | 43,718 |
| Lincoln Regional Center | 1,368,336 | 408,905 | 611,255 |
| Beatrice State Developmental Center | 3,981,438 | 1,416,117 | 1,474,812 |
| Grand Island Veterans' Home | 4,956,662 | 4,496,458 | 4,737,144 |
| Norfolk Veterans' Home | 3,688,117 | 3,578,803 | 3,687,556 |
| Western Nebraska Veterans' Home | 1,717,744 | 1,433,625 | 1,695,829 |
| Eastern Nebraska Veterans' Home | 2,675,395 | 3,539,639 | 2,596,103 |
| Developmental Disabilities Aid | 800,000 | 800,000 | 800,000 |
| Total Expenditures | 20,179,789 | 17,957,098 | 17,581,473 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>5,578,169</u> | <u>5,956,284</u> | <u>6,425,799</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| Highest month-ending balance | 6,349,742 | 8,341,649 | 9,220,399 |
| Lowest month-ending balance | 5,613,077 | 3,898,985 | 4,533,023 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22520 (CONT'D.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|-----------------------|-----------------------|
| County (83-376) | - - \$15/day - Regional centers - 1st 30 days - - \$10/day - Beatrice State Developmental Center - 1st 30 days \$3/day - Regional centers & BSDC - After first 30 days. | | |
| Private (83-363 to 83-380 & 80-301) | Ability to pay | Ability to pay | Ability to pay |
| Developmental Disability Services (83-1211) | Ability to pay | Ability to pay | Ability to pay |
| Veterans Homes (80-322) | Ability to pay | Ability to pay | Ability to pay |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22530 - SCHOOL DISTRICT REIMBURSEMENT CASH FUND (83-121)
EXPENDED IN PROGRAMS 365, 421**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The School District Reimbursement Cash Fund contains revenue received from school districts and the Department of Health and Human Services for services provided children and adolescents at the Beatrice State Developmental Center and the Hastings and Lincoln Regional Centers. The funds are used in the operation of the Adolescent Care Unit at the Lincoln Regional Center and to provide special education services at BSDC. Beginning in 2007-08, funds are expended for special education services provided to children in the substance abuse treatment program at the Hastings Regional Center. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| School district revenue (79-1152) | Maximum rates established by Department of Education and Department of Health and Human Services annually. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,372,940 | 2,060,933 | 1,491,037 |
| Revenue: | | | |
| Revenue from state agencies | 1,869,354 | 1,480,427 | 1,460,892 |
| Local government revenue/schools | 103,148 | 2,525 | 173,134 |
| Interest income/other | 80,737 | 54,865 | 51,818 |
| Total Revenue | 2,053,239 | 1,537,817 | 1,685,844 |
| Expenditures: | | | |
| Lincoln Regional Center | 269,753 | 1,009,423 | 277,102 |
| Beatrice State Developmental Center | 86,595 | 78,342 | 42,174 |
| Hastings Regional Center | 1,008,898 | 1,019,948 | 1,086,907 |
| Total Expenditures | 1,365,246 | 2,107,713 | 1,406,183 |
| Ending Balance | <u>2,060,933</u> | <u>1,491,037</u> | <u>1,770,698</u> |
| Highest month-ending balance | 2,302,713 | 2,153,751 | 2,098,656 |
| Lowest month-ending balance | 1,400,455 | 1,033,443 | 929,744 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22560 – TOBACCO PREVENTION AND CONTROL (71-5714)
EXPENDED IN PROGRAM 030**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created in the 2000 legislative session in LB 1436. Funding from the tobacco settlement is transferred in to the fund. The current amount transferred is \$3 million a year. The fund is used for a comprehensive statewide tobacco-related public health program which includes but is not limited to: 1) community programs to reduce tobacco use, 2) chronic disease programs, 3) school programs, 4) statewide programs, 5) enforcement, 6) counter marketing, 7) cessation programs, 8) surveillance and evaluation and 9) administration.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| | Transfers made from the Health Care Cash Fund. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|------------------------|-------------------------|
| Beginning Balance | 4,347,326 | 5,626,560 | 1,77,737 |
| Revenue: | | | |
| Transfers in | 3,500,000 | | 3,000,000 |
| Interest | 197,689 | 129,181 | 117,121 |
| Transfers Out | | (1,375,150) | (650,300) |
| Liabilities | | | |
| Total Revenue | 3,697,689 | (1,245,969) | 2,466,821 |
| Expenditures: | | | |
| Program operations | 2,418,454 | 2,602,854 | 2,647,821 |
| Total Expenditures | 2,418,454 | 2,602,854 | 2,647,821 |
| Ending Balance | <u>5,626,560</u> | <u>1,77,737</u> | <u>1,596,737</u> |
| Highest month-ending balance | 6,441,321 | 5,626,560 | 4,720,967 |
| Lowest month-ending balance | 3,450,655 | 1,777,737 | 1,596,737 |

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22570 – STEM CELL RESEARCH CASH FUND (71-8805)
EXPENDED IN PROGRAM 621**

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

LB 606, passed in the 2008 session created the Stem Cell Research Cash Fund. Five hundred thousand dollars annually is transferred from the Health Care Cash Fund into the Stem Cell Research Cash Fund. The fund shall be used to provide a dollar-for-dollar match, up to five hundred thousand dollars per fiscal year, of funds received by institutions or researchers from sources other than funds provided by the State of Nebraska for nonembryonic stem cell research. Such matching funds shall be awarded through the grant process established by the Stem Cell Research Advisory Committee. No single institution or researcher shall receive more than seventy percent of the funds available for distribution on an annual basis.

Up to three percent of the funds credited to the Stem Cell Research Cash Fund are available to the Division of Public Health of the Department of Health and Human Services for administrative costs, including stipends and other allowable expenses.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Transfer from the Health Care Cash Fund | 500,000 | 500,000 | 500,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 520,031 | 124,795 |
| Revenue: | | | |
| Transfer | 500,000 | 500,000 | 500,000 |
| Interest income | 21,319 | 19,187 | 15,388 |
| Total Revenue | 521,319 | 519,187 | 515,388 |
| Expenditures: | | | |
| Operations | 1,288 | 914,423 | 327,269 |
| Aid to programs | | | |
| Total Expenditures | 1,288 | 914,423 | 327,269 |
| Ending Balance | <u>520,031</u> | <u>124,795</u> | <u>312,914</u> |
| Highest month-ending balance | 520,031 | 1,019,916 | 626,244 |
| Lowest month-ending balance | 500,000 | 124,916 | 312,914 |

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22590 – NURSING FACULTY STUDENT LOAN FUND (71-17,112)
EXPENDED IN PROGRAM 176**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This cash fund consists of grants, private donations, fees and loan repayments under the Nursing Faculty Student Loan Act. From January 1, 2006, through December 31, 2007, a one dollar fee was charged to each license renewal for registered nurses and licensed practical nurses.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Temporary fee on nursing licenses | 0 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 6,168 | 7,752 | 9,046 |
| Revenue: | | | |
| Fees | 6,250 | | 1 |
| Loan Interest | | 1,014 | 459 |
| Interest Earnings | 334 | 118 | 896 |
| Donations | | 5,122 | 11,185 |
| Other | | 40 | |
| Total Revenue | 6,584 | 6,294 | 12,541 |
| Expenditures: | | | |
| Loans | 5,000 | 5,000 | 5,000 |
| Total Expenditures | 5,000 | 5,000 | 5,000 |
| Ending Balance | <u>7,752</u> | <u>9,046</u> | <u>16,587</u> |
| Highest month-ending balance | 12,669 | 9,046 | 17,377 |
| Lowest month-ending balance | 6,168 | 2,775 | 9,046 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22630 - CHILDHOOD CARE CASH FUND
EXPENDED IN PROGRAM 33**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Fees for licenses issued to group homes, child caring agencies and child placing are deposited in this fund. The fees are used to cover the cost of issuing the licensing and for inspections.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Child caring agency (71-1902) | 50 | 50 | 50 |
| Child placing agency (71-1902) | 50 | 50 | 50 |
| Group home (71-1902) | 50 | 50 | 50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 937,966 | 1,117,404 | 1,229,974 |
| Revenue: | | | |
| License fees | 132,320 | 133,946 | 131,944 |
| Interest | 47,218 | 38,629 | 43,656 |
| Other | 100 | 831 | 704 |
| Total Revenue | 179,638 | 173,406 | 176,304 |
| Expenditures: | | | |
| Licensing and inspections | 200 | 60,836 | 54,545 |
| Total Expenditures | 200 | 60,836 | 176,304 |
| Ending Balance | <u>1,117,404</u> | <u>1,229,974</u> | <u>1,351,733</u> |
| Highest month-ending balance | 1,130,314 | 1,242,834 | 1,364,643 |
| Lowest month-ending balance | 969,294 | 1,141,751 | 1,258,542 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22640 –HEALTH CARE CASH FUND (71-7611)
EXPENDED IN PROGRAMS 33, 38, 102, 122, 250, 344, 347, 348, 424, 502, 507, 621 AND 623**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created with the passage of LB 1070 in the 1998 session. Initially, the revenue to the fund was derived from the interest earnings from the Tobacco Settlement Cash Fund and the Health Care Trust Fund. The source of revenue for the Health Care Trust Fund was intergovernmental transfers from publicly-owned nursing facilities. The fund initially was used for a Health Care Grant Program. Competitive grants were awarded for a range of public health activities. With the passage of LB 692 in the 2001 legislative session, the revenue source and use of the fund was changed. Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute. The statutorily directed amount is from any combination of funding from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund. The State Investment Officer determines the amount transferred from the individual funds. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year. The Tobacco Prevention and Control and Stem Cell Research Funds received revenue directly from the Tobacco Settlement payment. The statute was changed so all funding now flows through the Health Care Cash Fund before being transferred.

The chart below shows health care programs and the appropriations relating to the fund:

| Activity | FY09 | FY 10 | FY11 |
|---|-------------------|-------------------|-------------------|
| Legislative Council | 100,000 | 100,000 | 100,000 |
| Attorney General/Tobacco Settlement Enforcement | 250,000 | 385,200 | 395,807 |
| Revenue Auditor/ Tobacco Settlement Enforcement | 52,686 | 56,686 | 56,686 |
| LB 590 Increased enforcement | | | |
| Tobacco Prevention and Control | 3,006,000 | 2,930,850 | 2,855,700 |
| Respite Care Regions Staff and Operating | 404,643 | 404,643 | 404,643 |
| EMS Technicians Regulation | 13,688 | 13,688 | 13,688 |
| Gambling Assistance Administration | 25,000 | 25,000 | 25,000 |
| Parkinson's Disease Registry | 26,000 | 26,000 | 26,000 |
| Behavioral Health Cost/Rate Study | | | |
| Behavioral Health Rate Increase | 2,599,660 | 2,599,660 | 2,599,660 |
| Mental Health/Substance Abuse Regions | 6,500,000 | 6,500,000 | 6,500,000 |
| Emergency Protective Service Funding | 1,500,000 | 1,500,000 | 1,500,000 |
| Gambling Assistance Aid | 225,000 | 225,000 | 225,000 |
| Public Health Staff | 100,000 | 100,000 | 100,000 |
| Minority Health Satellite Offices | 222,000 | 220,000 | 222,000 |
| Mental Health/Substance Abuse Juvenile Justice | 1,000,000 | 1,000,000 | 1,000,000 |
| Health Care Grants | | | |
| Children's Health Insurance Aid** | 5,000,000 | 5,000,000 | 5,000,000 |
| Behavioral Health Rate Increase | 2,734,444 | 2,734,444 | 2,734,444 |
| Respite Care Aid | 810,000 | 810,000 | 810,000 |
| Behavioral Health Rate Increase | 4,765,896 | 4,765,869 | 4,765,896 |
| Medicaid Smoking Cessation | 250,000 | 450,000 | 450,000 |
| Autism Treatment Act | 1,000,000 | 1,000,000 | 1,000,000 |
| General Fund Offset | | | |
| Developmental Disability Aid | 5,000,000 | 5,000,000 | 5,000,000 |
| County Public Health Aid | 5,600,000 | 5,600,000 | 5,600,000 |
| Minority Health (2nd Congressional District) | 1,400,000 | 1,400,000 | 1,400,000 |
| Minority Health Aid (1st and 3rd Congress. Districts) | 1,580,000 | 1,580,000 | 1,580,000 |
| Stem Cell Research | 500,000 | 500,000 | 500,000 |
| Biomedical Research | 14,000,000 | 14,000,000 | 14,000,000 |
| Poison Control Center | 200,000 | 200,000 | 200,000 |
| | | | |
| Total | 58,865,017 | 59,127,040 | 59,064,524 |

FUND 22640 –HEALTH CARE CASH FUND (71-7611)
EXPENDED IN PROGRAMS 33, 38, 102, 122, 250, 344, 347, 348, 424, 502, 507, 621 AND 623, CONT'D.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Transfers are made from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

10,065,732

7,041,871

6,899,914

| | | | |
|----------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Health care trust transfer | 56,400,000 | 56,202,217 | 59,412,824 |
| Interest | 1,550,180 | 963,799 | 1,040,086 |
| Transfer out | (7,000,000) | (3,768,939) | (6,817,312) |
| | | | |
| Total Revenue | 50,950,180 | 53,397,077 | 53,635,598 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| | | | |
| Programs and services | 53,974,041 | 53,539,034 | 55,270,138 |
| | | | |
| Total Expenditures | 53,974,041 | 53,539,034 | 55,270,138 |

Ending Balance

7,041,871

6,899,914

5,265,374

Highest month-ending balance
 Lowest month-ending balance

63,479,957
 7,113,137

56,436,359
 6,899,914

54,766,443
 5,265,374

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22650 - CHILD ABUSE PREVENTION FUND (43-1906)
EXPENDED IN PROGRAM 350**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The Child Abuse Prevention Fund was established to award grants to agencies, organizations and individuals for community-based child abuse prevention programs. The types of programs funded are education, public awareness and prevention services. A nine-member board disburses the funding.

A one dollar surcharge on birth, death and adoption certificates and a \$25 docket fee on divorces are the revenue for this fund.

Grants, gifts, bequests and federal and private grants may also be deposited into this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Surcharge on birth certificates (71-612, 71-617.15, 71-627) | \$1 | \$1 | \$1 |
| Divorce docket fees | \$25 | \$25 | \$25 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 975,613 | 966,280 | 1,193,994 |
| Revenue: | | | |
| Interest | 47,710 | 35,309 | 41,577 |
| Fees | 267,299 | 266,832 | 293,333 |
| Total Revenue | 315,009 | 302,141 | 334,910 |
| Expenditures: | | | |
| Program costs | 324,341 | 74,427 | 246,669 |
| Total Expenditures | 324,341 | 74,427 | 246,669 |
| Ending Balance | <u>966,281</u> | <u>1,193,994</u> | <u>1,282,235</u> |
| Highest month-ending balance | 1,089,715 | 1,193,994 | 1,310,235 |
| Lowest month-ending balance | 966,108 | 966,280 | 1,187,868 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22670 – BEHAVIORAL HEALTH SERVICES FUND (71-812)
EXPENDED IN PROGRAM 38**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund was established beginning in 2004-05 for the development and provision of community-based behavioral health services including, but not limited to, the provision of grants, loans, and other assistance and the reimbursement to providers of such services. The Legislature initially transferred \$2.5 million in 2004-05 from the Nebraska Intergovernmental Trust Fund to the Behavioral Health Services Fund to facilitate implementation of the Behavioral Health Services Act.

In 2005-06, the Legislature transferred \$2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in 2005-06, the fund receives \$.30 of the \$2.25 fee for recording a deed. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons. Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|---|----------------|----------------|----------------|
| Documentary Stamp Tax (76-901 & 76-903) | \$.30/stamp | \$.30/stamp | \$.30/stamp |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|---------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 3,229,920 | 3,092,022 | 1,699,006 |
| Revenue: | | | |
| Documentary Stamp Taxes | 1,929,982 | 1,808,228 | 1,772,303 |
| Investment Income/miscellaneous | 153,616 | 85,701 | 66,344 |
| Operating transfers out | 0 | (612,657) | (1,661) |
| Total Revenue | 2,083,598 | 1,281,272 | 1,836,986 |
| Expenditures: | | | |
| Aid to Individuals | 2,221,496 | 2,674,288 | 1,811,361 |
| Total Expenditures | 2,221,496 | 2,674,288 | 1,811,361 |
| Ending Balance | <u>3,092,022</u> | <u>1,699,006</u> | <u>1,724,631</u> |
| Highest month-ending balance | 3,500,261 | 3,009,822 | 2,199,712 |
| Lowest month-ending balance | 3,067,660 | 1,550,317 | 1,701,139 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22680 – ICF-MR REIMBURSEMENT PROTECTION CASH FUND (68-1804)
EXPENDED IN PROGRAMS 33, 348, 424**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Provider taxes assessed on ICF-MRs are deposited in this fund. The distribution of the proceeds are outlined in the statute as follows: 1) \$55,000 for administration; 2) payment to ICF-MRs for the cost of the tax; 3) \$300,000 for Medicaid increases to non-state operated ICF-MRs; 4) \$312,000 for community-based programs providing services to services to persons with developmental disabilities and, 5) the remaining balance is transferred to the General Fund. The distribution changes beginning in FY 12. The amount for provider rates is increased to \$600,000.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See narrative | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|---------------------|------------------|
| Beginning Balance | 94,904 | 1,625,313 | 2,791 |
| Revenue: | | | |
| Provider taxes | 3,580,539 | 1,054,955 | 6,977,637 |
| Investment income | 65,556 | 68,736 | 37,199 |
| Total Revenue | 3,646,095 | 1,123,691 | 7,014,836 |
| Expenditures: | | | |
| Admin | 55,000 | 55,000 | 55,000 |
| Repayment of tax | 1,748,686 | 0 | 5,509,409 |
| DD Aid | 312,000 | 312,000 | 312,000 |
| Provider Rates | 756,034 | 753,900 | 753,000 |
| Transfer to General Fund | 0 | 1,625,313 | 388,218 |
| Total Expenditures | 2,115,686 | 2,746,213 | 7,071,627 |
| Ending Balance | <u>1,625,313</u> | <u>2,791</u> | <u>0</u> |
| Highest month-ending balance | 2,976,569 | 2,144,579 | 1,244,579 |
| Lowest month-ending balance | 1,625,868 | 2,791 | 0 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22690 – NURSING FACILITY PENALTY CASH FUND (71-20,100)
EXPENDED IN PROGRAM 348**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Civil penalties assessed against a nursing facility which are found in violation of federal Medicaid regulations are deposited into this fund. The funds may be used to: 1) relocate residents to another facility; 2) maintain the operation of a nursing facility pending correction of violations or 3) close a facility.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Narrative | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 132,259 | 186,299 | 228,095 |
| Revenue: | | | |
| Fines | 46,786 | 35,267 | 21,502 |
| Interest | 7,254 | 6,529 | 8,055 |
| Total Revenue | 54,040 | 41,796 | 29,557 |
| Expenditures: | | | |
| Operations | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>186,299</u> | <u>228,095</u> | <u>257,652</u> |
| Highest month-ending balance | 186,299 | 228,095 | 257,652 |
| Lowest month-ending balance | 132,259 | 186,299 | 228,095 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 27270 – HOMELESS SHELTER ASSISTANCE TRUST FUND (68-1604)
EXPENDED IN PROGRAM 347**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The Homeless Shelter Assistance Trust Fund was established in law in 1992. Twenty-five cents of the documentary stamp tax assessed on real estate transfers is deposited into the fund. The revenues deposited in the fund are used to assist in the alleviation of homelessness, to provide temporary and permanent shelters for homeless persons, to encourage the development of projects which link housing assistance to programs promoting the concept of self-sufficiency, and to address the needs of the migrant farmworker. Expenses relating to the administration of the program, not exceeding seventy-five thousand dollars in any fiscal year, are authorized from the fund, also. In the 2001 Legislative Session, this fund was moved to the Department of Health and Human Services from the Department of Economic Development.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Documentary stamp tax (76-901, 76-903) | 25 cents of the \$1.75 per \$1,000 of valuation documentary stamp tax is placed in the Homeless Shelter Assistance Trust Fund. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-----------------------|-----------------------|
| Beginning Balance | 1,816,995 | 1,387,469 | 677,923 |
| Revenue: | | | |
| Documentary stamp fee | 1,609,069 | 1,507,560 | 1,477,608 |
| Interest | 81,760 | 36,957 | 15,052 |
| Other | | | |
| Total Revenue | 1,690,829 | 1,544,517 | 1,492,660 |
| Expenditures: | | | |
| Grants | 2,080,564 | 2,224,896 | 2,035,501 |
| Administration | 39,791 | 29,166 | 23,110 |
| Total Expenditures | 2,120,355 | 2,254,062 | 2,058,611 |
| Ending Balance | <u>1,387,469</u> | <u>677,923</u> | <u>111,972</u> |
| Highest month-ending balance | 1,859,396 | 1,387,469 | 1,230,281 |
| Lowest month-ending balance | 1,387,468 | 677,923 | 8,172 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 – PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Credentialing fees from 43 professions and occupations are deposited into this fund. Fees are calculated based on the combination of base costs, variable costs and adjustments. The base costs are those common to all boards, such as salary and benefits of employees and shared operating expenses. Variable costs are those specific to the board overseeing the regulatory area, such as board per diems and travel or operating expenses specific to an individual board. Examples of adjustments are late fees and interest earnings. Revenue and expenditures are no longer tracked by individual boards.

The balance as of December 1, 2008 in the Nebraska Licensee Assistance Cash Fund was transferred into this fund. Funds may be transferred to cover the costs for the administration of the Nebraska Regulation of Health Professions Act

Transfers from the fund are authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| See following pages for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,292,348 | 1,932,392 | 1,087,488 |
| Revenue: | | | |
| Fees | 5,637,951 | 4,314,342 | 8,021,619 |
| Investment income | 93,026 | 212,730 | 249,519 |
| Transfers | 163,595 | (126,959) | (324,194) |
| Other | 96,825 | 583,521 | 461,187 |
| Total Revenue | 5,991,397 | 4,983,634 | 8,408,131 |
| Expenditures: | | | |
| Operations | 5,351,364 | 5,828,538 | 6,145,414 |
| Total Expenditures | 5,351,364 | 5,828,538 | 6,145,414 |
| Ending Balance | <u>1,932,382</u> | <u>1,087,488</u> | <u>3,350,205</u> |
| Highest month-ending balance | 2,698,194 | 2,400,541 | 5,294,914 |
| Lowest month-ending balance | 1,195,916 | 1,007,014 | 1,087,488 |

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes</u> (Chapter 71 and 28-410) | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Acupuncture | | | |
| License | 300 | 300 | 300 |
| Renewal | 121 | 121 | 121 |
| Athletic Trainers | | | |
| License | 117 | 117 | 117 |
| Renewal | 117 | 117 | 117 |
| Alcohol and Drug Abuse Counselors | | | |
| License | 175 | 175 | 175 |
| Renewal | 175 | 175 | 175 |
| Asbestos Inspector | | | |
| License | 202 | 200 | 200 |
| Renewal | 202 | 200 | 200 |
| Audio logy and speech therapy | | | |
| License | 140 | 140 | 140 |
| Renewal | 140 | 140 | 140 |
| Speech-Language Pathologist | | | |
| License | 140 | 140 | 140 |
| Renewal | 140 | 140 | 140 |
| Chiropractor | | | |
| License | 144 | 144 | 144 |
| Renewal | 144 | 144 | 144 |
| Cosmetologist | | | |
| License | 95 | 95 | 95 |
| Renewal | 118 | 118 | 118 |
| Cosmetic Establishment | | | |
| License | 150 | 150 | 150 |
| Renewal | 150 | 150 | 150 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes, cont'd.</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Cosmetology Instructor | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Cosmetology Salon | | | |
| License | 150 | 150 | 150 |
| Renewal | 150 | 150 | 150 |
| Cosmetology School | | | |
| License | 300 | 300 | 300 |
| Renewal | 300 | 300 | 300 |
| Nail Technician | | | |
| License | 95 | 95 | 95 |
| Renewal | 118 | 118 | 118 |
| Nail Technology Instructor | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Nail Technology Salon | | | |
| License | 150 | 150 | 150 |
| Renewal | 150 | 150 | 150 |
| Nail Technology School | | | |
| License | 300 | 300 | 300 |
| Renewal | 300 | 300 | 300 |
| Electrologist | | | |
| License | 95 | 95 | 95 |
| Renewal | 118 | 118 | 118 |
| Electrology Instructor | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Esthetician | | | |
| License | 95 | 95 | 95 |
| Renewal | 118 | 118 | 118 |
| Esthetics Instructor | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Dentist | | | |
| License | 165 | 165 | 165 |
| Renewal | 165 | 165 | 165 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes, cont'd.</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Anesthesia permit (both license and renewal) | | | |
| General anesthesia permit | 200 | 200 | 200 |
| Parenteral permit | 200 | 200 | 200 |
| Inhalation analgesia permit | 200 | 200 | 200 |
| Dental Hygienist | | | |
| License | 110 | 110 | 110 |
| Renewal | 110 | 110 | 110 |
| Environmental Health Specialist | | | |
| License | 116 | 116 | 116 |
| Renewal | 116 | 116 | 116 |
| Funeral Director & Embalmer | | | |
| License | 90 | 90 | 90 |
| Renewal | 90 | 90 | 90 |
| Funeral Establishment | | | |
| License | 250 | 250 | 250 |
| Renewal | 250 | 250 | 250 |
| Hearing Aid Dispenser and Fitter | | | |
| License | 165 | 165 | 165 |
| Renewal | 165 | 165 | 165 |
| Lead Inspector/Supervisor/Assessor | | | |
| License | 202 | 202 | 202 |
| Renewal | 202 | 202 | 202 |
| Lead Worker | | | |
| License | 102 | 102 | 102 |
| Renewal | 102 | 102 | 102 |
| Massage Establishment | | | |
| License | 127 | 127 | 127 |
| Renewal | 127 | 127 | 127 |
| Massage School | | | |
| License | 150 | 150 | 150 |
| Renewal | 150 | 150 | 150 |
| Massage Therapist | | | |
| License | 110 | 110 | 110 |
| Renewal | 110 | 110 | 110 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes, cont'd.</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Medical Nutrition Therapy | | | |
| License | 114 | 114 | 114 |
| Renewal | 114 | 114 | 114 |
| Mental Health Practitioner | | | |
| License | 155 | 155 | 155 |
| Renewal | 155 | 155 | 155 |
| Professional Counselor | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Marriage and Family Therapy | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Certified Master Social Work | | | |
| License | 50 | 50 | 50 |
| Renewal | 50 | 50 | 50 |
| Certified Social Work | | | |
| License | 125 | 125 | 125 |
| Renewal | 125 | 125 | 125 |
| Registered Nurse | | | |
| License | 123 | 123 | 123 |
| Renewal | 123 | 123 | 123 |
| Licensed Practical Nurse | | | |
| License | 123 | 123 | 123 |
| Renewal | 123 | 123 | 123 |
| Licensed Practical Nurse-Certified | | | |
| License | 68 | 68 | 68 |
| Renewal | 68 | 68 | 68 |
| Certified Nurse Midwife | | | |
| Certification | 68 | 68 | 68 |
| Renewal | 68 | 68 | 68 |
| Nursing Home Administrators | | | |
| License | 166 | 166 | 166 |
| Renewal | 166 | 166 | 166 |
| Occupational Therapy | | | |
| License | 120 | 120 | 120 |
| Renewal | 120 | 120 | 120 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes, cont'd.</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Occupational Therapy Assistant | | | |
| License | 120 | 120 | 120 |
| Renewal | 120 | 120 | 120 |
| Optometrist | | | |
| License | 146 | 146 | 146 |
| Renewal | 146 | 146 | 146 |
| Osteopathic Physician and Surgeon | | | |
| License | 300 | 300 | 300 |
| Renewal | 121 | 121 | 121 |
| Osteopath | | | |
| License | 300 | 300 | 300 |
| Renewal | 121 | 121 | 121 |
| Physician | | | |
| License by reciprocity | 300 | 300 | 300 |
| Renewal | 121 | 121 | 121 |
| Physician Assistant | | | |
| License | 150 | 150 | 150 |
| Renewal | 110 | 110 | 110 |
| Pharmacist | | | |
| License | 178 | 178 | 178 |
| Renewal | 178 | 178 | 178 |
| Pharmacy Intern | 50 | 50 | 50 |
| Pharmacy | | | |
| Permit | 625 | 625 | 625 |
| Renewal | 625 | 625 | 625 |
| Pharmacy Wholesalers | | | |
| Permit | 500 | 550 | 550 |
| Renewal | 500 | 550 | 550 |
| Physical Therapist | | | |
| License | 133 | 133 | 133 |
| Renewal | 133 | 133 | 133 |
| Physical Therapy Assistant | | | |
| Certification | 90 | 90 | 90 |
| Renewal | 90 | 90 | 90 |

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

| <u>Schedule of Fees and Taxes, cont'd.</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Podiatrist | | | |
| License | 131 | 131 | 131 |
| Renewal | 131 | 131 | 131 |
| Psychologist | | | |
| License | 183 | 183 | 183 |
| Renewal | 183 | 183 | 183 |
| Radon Specialist/Technician | | | |
| License | 120 | 92 | 92 |
| Renewal | 120 | 92 | 92 |
| Respiratory Care | | | |
| License | 118 | 118 | 118 |
| Renewal | 118 | 118 | 118 |
| Swimming Pool Operator | | | |
| License | 40 | 40 | 40 |
| Veterinarian | | | |
| License | 250 | 250 | 250 |
| Renewal | 168 | 168 | 168 |
| Veterinary Technician | | | |
| Renewal | 100 | 100 | 100 |
| | 63 | 63 | 63 |
| Water Operators | | | |
| License | 94 | 115 | 115 |
| Well Drillers | | | |
| License | 114 | 150 | 150 |
| Renewal | 114 | 150 | 150 |

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 22700 - DEPARTMENT OF ROADS OPERATIONS CASH FUND (66-4,100)
EXPENDED IN PROGRAMS 305, 568, 569, 574, 572, 901**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Department of Roads Operations Cash Fund is used to support all of the Department of Roads activities including construction, maintenance, administration, etc. The transfer in of money from the Highway Cash Fund, as well as federal and local reimbursement on construction projects, provides the majority of money used by the Department for its operations. See the fund description for the Highway Cash Fund for an explanation of the makeup of revenue that is transferred from the Highway Cash Fund to the Department of Roads Operations Cash Fund.

Transfers from the fund are not authorized under existing law except for transfers to the Carrier Enforcement Cash Fund as provided for in 81-2004.01.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See Fund 2271 - Highway Cash Fund, for a breakdown of the fees and taxes that are transferred into this fund.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance (Fund equity)

84,281,190

26,330,767

49,472,583

| | | | |
|---------------------------------|-------------|-------------|-------------|
| Revenue: | | | |
| Transfer from Highway Cash Fund | 341,623,138 | 357,820,867 | 380,998,013 |
| Federal Reimbursement/Grants | 267,866,287 | 292,317,351 | 256,907,139 |
| Local Reimbursement | 7,441,738 | 5,488,391 | 2,369,888 |
| Investment Income | 3,046,149 | 1,527,562 | 2,823,159 |
| Other | 31,092,498 | 24,559,380 | 17,154,109 |
| Transfers out | (7,941,742) | (5,982,810) | (8,007,810) |
| Total Revenue | 643,128,068 | 675,730,741 | 652,244,498 |

| | | | |
|--------------------|-------------|-------------|-------------|
| Expenditures: | | | |
| Construction | 513,021,111 | 474,874,264 | 421,482,259 |
| Maintenance | 146,181,481 | 121,192,715 | 112,662,900 |
| Administration | 17,237,641 | 17,213,882 | 15,499,747 |
| Services & Support | 13,220,258 | 34,872,671 | 38,699,480 |
| Capital Facilities | 8,365,442 | 1,959,504 | 72,351 |
| Transportation Aid | 3,052,557 | 2,832,229 | 2,828,905 |
| Total Expenditures | 701,078,490 | 652,945,266 | 591,245,641 |

Ending Balance

26,330,767

49,472,583

110,421,548

Highest month-ending cash balance

87,377,057

61,397,506

110,421,548

Lowest month-ending cash balance

37,975,001

21,888,238

51,789,336

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100)

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Roads. Significant sources of revenue include fuel taxes, motor vehicle registration fees and the sales tax on motor vehicles. The legislative appropriation each year transfers money from the Highway Cash Fund to the Department of Roads Operations Cash Fund (#2270) where it is spent by the Department for support of their activities.

Transfers from the fund are not authorized under existing law except for transfers to the Roads Operations Cash Fund as provided for in 66-4,100.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

27,070,977

31,531,668

31,084,065

| Revenue: | | | |
|------------------------------------|------------------|------------------|----------------|
| Motor and special fuels | 230,107,000 | 243,843,000 | 256,911,000 |
| Registration fees | 34,090,000 | 32,614,000 | 34,881,000 |
| Sales tax on motor vehicles | 80,780,000 | 80,251,000 | 89,083,000 |
| Other | 780,217 | 549,046 | 648,569 |
| Investment Income | 326,612 | 116,218 | 207,280 |
| Trans. to Roads Opert'n. Cash Fund | (341,623,138) | (357,820,867) | (380,998,013) |
| Total Revenue | 4,460,691 | (447,603) | 732,836 |

| Expenditures: | | | |
|---------------------------|----------|----------|----------|
| Operating Expenses | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |

Ending Balance

31,531,668

31,084,065

31,816,901

Highest month-ending cash balance
Lowest month-ending cash balance

31,532,854
25,765,784

32,663,373
25,521

33,750,419
28,419,768

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|---|----------------------------|----------------|
| <u>REGISTRATION FEES:</u> | | | |
| Camper unit permit (60-1803)* | \$2 | \$2 | \$2 |
| Nonresident temporary vehicle permit (60-382)* | \$5 | \$5 | \$5 |
| Apportionable fleet vehicles (60-3,198, 60-3,202)** | Formula based on miles and vehicle weight | | |
| Unladen-weight registration permits (60-3,198)* | \$20 | \$20 | \$20 |
| Trip permits for apportionable vehicles (60-3,198) | \$25 | \$25 | \$25 |
| Permanent license plate on apportionable vehicles (60-3,203) | \$2-6 | \$2-6 | \$2-6 |
| New license plates (60-3,102)* | \$3.25 | \$3.25 | \$3.30 |
| Registration of historical vehicles (60-3,130.02)* | \$60-85 | \$60-85 | \$60-85 |
| Dealer registration (60-3,114)* | \$15-30 | \$15-30 | \$15-30 |
| Personal-use dealer plate (60-3,116)* | \$250 | \$250 | \$250 |
| Repossession registration (60-375)* | \$10 | \$10 | \$10 |
| Transporter registration (60-378)* | \$10 | \$10 | \$10 |
| Demonstration permits (60-374)* | \$10 | \$10 | \$10 |
| Repairing/detailing registration fee (60-377)* | \$30 | \$30 | \$30 |
| Duplicate registration certificates (60-3,157)* | \$1 | \$1 | \$1 |
| Replacement license plates (60-3,157)* | \$2.50 | \$2.50 | \$2.50 |
| Non-state vehicles hauling harvested products (60-3,112) | \$20-150 | \$20-150 | \$20-150 |
| 30 day permit for carnival vehicles (60-384) | \$10-25 | \$10-25 | \$10-25 |
| Passenger vehicles [60-3,143(1)]* | \$15 | \$15 | \$15 |
| For hire vehicles [60-3,143(2)]* | | \$6 plus \$4 per passenger | |
| School buses [60-3,144(1)]* | \$10 | \$10 | \$10 |
| Buses [60-3,144(2)]* | \$30-210 | \$30-210 | \$30-210 |
| Transfer of registration (60-394)* | \$1.50 | \$1.50 | \$1.50 |
| Local trucks (60-3,145)* | \$18-342 | \$18-342 | \$18-342 |
| Farm trucks (60-3,146)* | \$18-335 | \$18-335 | \$18-335 |
| Pole and cable reel trailers [60-3,151(7)]* | \$2-32 | \$2-32 | \$2-32 |
| Permit for local truck to exceed set limit (60-3,110) | \$5 | \$5 | \$5 |
| Commercial trucks (60-3,147)* | \$18-1,140 | \$18-1,140 | \$18-1,140 |
| Vehicles transporting farm products, etc., 10% reduction [60-3,147(4b)]* | \$16.20-1,026 | \$16.20-1,026 | \$16.20-1,026 |
| Soil and water conservation vehicles (60-3,149)* | \$18-570 | \$18-570 | \$18-570 |

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| 30 day registration for farm/ranch vehicles (60-3,111)* | \$25-95 | \$25-95 | \$25-95 |
| Commercial trailers (60-3,151)* | \$1 | \$1 | \$1 |
| Utility trailers (60-3,151)* | \$1-9 | \$1-9 | \$1-9 |
| Farm trailers (60-3,151)* | \$1-60+ | \$1-60+ | \$1-60+ |
| Cabin trailers (60-3,151)* | \$9-15 | \$9-15 | \$9-15 |
| Recreational vehicles (60-3,151)* | \$18-42 | \$18-42 | \$18-42 |
| Fertilizer trailers (60-3,151)* | \$1 | \$1 | \$1 |
| Ambulances and hearses (60-3,152)* | \$15 | \$15 | \$15 |
| Motorcycles (60-3,153)*** | \$6 | \$6 | \$6 |
| Taxicabs (60-3,154)* | \$15 | \$15 | \$15 |
| Well servicing equipment (60-3,155)* | \$1.50-95.00 | \$1.50-95.00 | \$1.50-95.00 |
| Film vehicles, 6 month registration (60-383)* | \$50-150 | \$50-150 | \$50-150 |
| Film vehicles, renewal (60-383)* | \$25 | \$25 | \$25 |
| Excess limit permit, special trip (60-6,298)* | up to \$25 | up to \$25 | up to \$25 |
| Excess limit permit, continuing permit (60-6,298)* | \$25-100 | \$25-100 | \$25-100 |
| Excess limit permit, seasonal harvest (60-6,298)* | \$25-50 | \$25-50 | \$25-50 |
| Excess limit permit, garbage (60-6,301)* | \$10-100 | \$10-100 | \$10-100 |
| Excess limit permit, livestock forage (60-6,305)* | \$10 | \$10 | \$10 |
| <u>MOTOR FUEL</u> | | | |
| License fee for importer, etc. (66-483) | \$0 | \$0 | \$0 |
| Fixed fuel tax, cents per gallon (66-489, 66-4,105) | 10.5* | 7.5 | 7.5 |
| Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)**** | 2.0 | 2.8 | 2.8 |
| Variable fuel tax, cents per gallon (66-4,141, 66-4,144)***** | 13.5-13.9 | 6.4-7.8 | 5.4-7.1 |
| Wholesale fuel tax, cents per gallon (66-489.02)***** | n/a | 8.7-9.7 | 9.7-10.7 |
| Penalty for not paying tax (66-719)* | varies | varies | varies |
| Fuel trip permit (66-1418) | \$20 | \$20 | \$20 |
| Penalty for trip permit violations (66-1417) | \$100 | \$100 | \$100 |
| Liquid fuel carriers license (66-502) | \$0 | \$0 | \$0 |
| Penalty for diesel exemption certificate violations [66-495(5)]* | \$1,000 | \$1,000 | \$1,000 |
| Penalty for violation of Diesel Fuel Tax Act (66-495.01)* | \$250-\$2,500 | \$250-\$2,500 | \$250-\$2,500 |
| Alternative fuel permit (66-688)* | \$75 | \$75 | \$75 |
| Permit reissuance (66-720) | \$100 | \$100 | \$100 |
| Transfer from EPIC Fund to offset ethanol tax credits (66-1345)* | | Varies | |

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|---|----------------|
| <u>OTHER</u> | | | |
| Sales tax on motor vehicles (77-2701.02, 77-27,132)* | 5% | 5% | 5% |
| Highway overload fines (CVII-5) | | 75% of fines collected | |
| Posting of information sign panels (39-205) | | To meet expenses, balance to General Fund | |
| Posting of tourist-oriented sign panels (39-208) | | To meet expenses, balance to General Fund | |
| Outdoor advertising signs, biennial (39-220) | \$15 | \$15 | \$15 |
| Lease/rent of right-of-way or buildings (39-1323.01) | | Variable, as contracted | |
| Sale of real property (39-1326) | | Variable | |
| Maintenance services performed for political subdivisions (39-1341) | | Variable, as contracted | |
| Reproduction of plans, maps, etc. (39-1354, 81-701.04) | | To cover cost | |
| Sale of surplus road materials (39-1356) | | Variable | |
| Street/highway supt. license: | | | |
| Class A license (3 year) (39-2308.01) | \$75 | \$75 | \$75 |
| Class A license renewal (3 year) (39-2308.01) | \$50 | \$50 | \$50 |
| Class B license with an exam (annual) (39-2306) | \$25 | \$25 | \$25 |
| Class B license without an exam (annual) (39-2306) | \$25 | \$25 | \$25 |
| Class B license renewal (annual) (39-2308) | \$10 | \$10 | \$10 |
| Junkyard permits on Interstate (39-2604) | | To meet expenses | |

*Revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

** 70% of this revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

*** \$3 of this fee is shared between the Department of Roads (53.3%) and cities and counties (46.7%). The other \$3 is transferred to the Motorcycle Safety Education Fund.

**** Revenue is distributed only to cities and counties.

***** Revenue is distributed only to the Department of Roads.

***** Revenue is shared between the Department of Roads (66%) and cities and counties (34%).

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 26710 - GRADE CROSSING PROTECTION FUND (74-1317)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Grade Crossing Protection Fund provides financial assistance to political subdivisions for safety improvements of railroad and highway crossings. These improvements include the elimination of such crossings, installation of automatic crossing protection devices, and the construction and maintenance of overpasses and underpasses. Money from this fund is used to pay 95% of the cost of improvements with the balance being financed by the political subdivision. With the passage of SAFETEA-LU and the continuation of TEA-21, projects with federal participation will utilize 80% federal funds, 15% state funds, and the political subdivision's share will be 5%.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Excise tax per train mile (74-1320) | 7.5¢ | 7.5¢ | 7.5¢ |
| Levy on each public grade crossing (74-1320) | \$100 | \$100 | \$100 |
| Highway Trust Fund transfer (\$30,000/month) (39-2215) | \$360,000 | \$360,000 | \$360,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 6,075,003 | 8,138,457 | 9,359,328 |

| | | | |
|----------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Train Mile Tax & Crossing Levy | 3,298,791 | 2,869,226 | 2,757,910 |
| Investment Income | 322,026 | 275,139 | 284,645 |
| Transfer from Highway Trust Fund | 360,000 | 360,000 | 360,000 |
| Total Revenue | 3,980,817 | 3,504,364 | 3,402,556 |

| | | | |
|---------------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Construction, maintenance, etc. | 1,917,363 | 2,283,493 | 4,517,973 |
| Total Expenditures | 1,917,363 | 2,283,493 | 4,517,973 |

| | | | |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>8,138,457</u> | <u>9,359,328</u> | <u>8,243,911</u> |
| Highest month-ending cash balance | 8,138,457 | 9,359,328 | 9,198,760 |
| Lowest month-ending cash balance | 6,410,919 | 7,929,516 | 7,663,489 |

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 26720 - STATE RECREATION ROAD FUND (39-1390)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Recreation Road Fund is used for the construction and maintenance of dustless-surface roads designated as State Recreation Roads. These are roads giving direct and immediate access to or located within state parks, state recreation areas, or other recreational or historical areas. Roads giving direct and immediate access to a state veteran cemetery are also considered State Recreation Roads. Revenue to this fund is derived from a fee of \$1.50 for each motor vehicle registered annually.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Motor Vehicle Registration Fee (60-3,156) | \$1.50 | \$1.50 | \$1.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 9,683,557 | 8,733,743 | 6,775,518 |
| Revenue: | | | |
| Registration Fees | 3,285,321 | 3,232,373 | 3,392,885 |
| Investment Income | 424,679 | 208,557 | 255,599 |
| Transfer to the General Fund | | (378,306) | (1,064,006) |
| Total Revenue | 3,710,000 | 3,062,624 | 2,584,478 |
| Expenditures: | | | |
| Construction, maintenance & administration | 4,659,814 | 5,020,848 | 889,050 |
| Total Expenditures | 4,659,814 | 5,020,848 | 889,050 |
| Ending Balance | <u>8,733,743</u> | <u>6,775,518</u> | <u>8,470,946</u> |
| Highest month-ending cash balance | 10,104,542 | 7,169,244 | 8,731,592 |
| Lowest month-ending cash balance | 8,120,426 | 5,361,274 | 7,045,311 |

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 29010 - LIGHT DENSITY RAIL LINE ASSISTANCE CASH FUND (74-1420)
EXPENDED IN PROGRAM 113**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Light-Density Rail Line Assistance Cash Fund is used exclusively by the Railway Council. The fund was created in 1991 and may be used:

- a) To defray the expenses of the council;
- b) To purchase shares of stock or otherwise invest to facilitate light-density rail line acquisition or revitalization; and
- c) To purchase and enter into agreements for the operation of a light-density rail line.

This fund has not been utilized to-date.

This fund was eliminated effective August 27, 2011 by the repeal of the Light-Density Rail Line Assistance Act (LB259, 2011 Legislative Session).

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending cash balance | 0 | 0 | 0 |
| Lowest month-ending cash balance | 0 | 0 | 0 |

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 59010 - LIGHT DENSITY RAIL LINE ASSISTANCE
REVOLVING FUND (74-1420.01)
EXPENDED IN PROGRAM 185**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Light-Density Rail Line Assistance Revolving Fund is used exclusively by the Railway Council. The fund was created in 1991 to account for low interest loans provided to railroads for the acquisition, revitalization or operation of light-density rail lines. The Council has recently departed from past practice and has approved grants, not loans, for revitalization projects. Without any future revenue from loan repayments the fund balance will eventually reach zero.

This fund was eliminated effective August 27, 2011 by the repeal of the Light-Density Rail Line Assistance Act (LB259, 2011 Legislative Session).

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|------------------|------------------|----------------|
| Beginning Balance | 2,850,806 | 1,686,012 | 1,056,135 |
| Revenue: | | | |
| Loan repayments | 0 | 0 | 0 |
| Investment income | 122,483 | 51,677 | 13,681 |
| Total Revenue | 122,483 | 51,677 | 13,681 |
| Expenditures: | | | |
| Aid | 1,287,277 | 681,554 | 1,069,816 |
| Total Expenditures | 1,287,277 | 681,554 | 1,069,816 |
| Ending Balance | <u>1,686,012</u> | <u>1,056,135</u> | <u>0</u> |
| Highest month-ending cash balance | 2,895,823 | 1,719,995 | 1,059,834 |
| Lowest month-ending cash balance | 1,686,012 | 1,043,039 | 0 |

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 22820 – NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND (12-1301)
EXPENDED IN PROGRAM 37**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state and federal funds for the operation of a state veteran cemetery system. Investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a monthly basis.

In addition, this fund receives \$5 from the license plate fee paid on veteran themed plates such as Pearl Harbor plates, DAV plates, POW plates and Purple Heart plates. This fund also receives \$5 from the license plate fee paid on Gold Star plates and \$30 for Gold Star personalized message plates.

The U.S. Department of Veterans Affairs (federal) pays \$300 for each veteran buried at the Nebraska Veterans Cemetery at Alliance and this revenue is also deposited in this fund (increases to \$700 effective 10/1/11).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Veteran license plate fee (60-3,122; 60-3,122.02; 60-3,123; 60-3,124; 60-3,125) | | \$5 | \$5 |
| Gold Star personalized message plate fee (60-3,122.02) | | \$30 | \$30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 846 | 1,138 | 5,250 |
| Revenue: | | | |
| Veteran license plate fees | | 3,420 | 15,493 |
| Donations | 118 | 502 | 200 |
| Investment income | 174 | 190 | 596 |
| Other | | | 8,400 |
| Total Revenue | 292 | 4,112 | 24,689 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>1,138</u> | <u>5,250</u> | <u>29,938</u> |
| Highest month-ending cash balance | 1,138 | 5,340 | 29,993 |
| Lowest month-ending cash balance | 860 | 1,150 | 5,978 |

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 32280 – VETERAN CEMETERY CONSTRUCTION FUND (12-1301)
EXPENDED IN PROGRAM 937**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Veteran Cemetery Construction Fund is created in statute to receive all funds used for the construction of a state veteran cemetery system. Any money remaining in the Veteran Cemetery Construction Fund following the completion of construction of the three veterans' cemeteries is to be transferred to the Nebraska Veteran Cemetery System Endowment Fund, and the Veteran Cemetery Construction Fund will then terminate.

Transfers to any fund other than the Nebraska Veteran Cemetery System Endowment Fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 12,470 | 80,609 | 83,273 |
| Revenue: | | | |
| Donations | 0 | 0 | 0 |
| Investment income | 668 | 2,663 | 2,846 |
| Misc. adjustment | 71,389 | 2,161 | 0 |
| Total Revenue | 72,057 | 4,824 | 2,846 |
| Expenditures: | | | |
| Eng. and Arch. Services | 3,918 | 2,161 | 0 |
| Total Expenditures | 3,918 | 2,161 | 0 |
| Ending Balance | <u>80,609</u> | <u>83,273</u> | <u>86,119</u> |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22910 – WATER RESOURCES CASH FUND (61-218)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Resources Fund was established in LB 701 of 2007. The fund is to be used to aid management actions taken to reduce consumptive uses of water in river basins which are deemed overappropriated or are bound by an interstate compact or decree. The fund may be expended for eligible natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree, provided that a local funding match of 40% or more is provided. The fund shall not be used for salaries or administrative expenses by the department or any political subdivision. The fund receives revenue from an annual \$2,700,000 transfer from the General Fund, and from other public or private gifts, grants and bequests. Transfers from the fund are not authorized under existing law. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|---------------------------|----------------|----------------|
| General Fund transfer (61-218) | \$2,700,000 | \$2,700,000 | \$2,700,000 |
| Grants from other entities (61-218) | ----- NOT SPECIFIED ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 30,515 | 1,188,896 | 3,526,521 |
| Revenue: | | | |
| Interest | 47,022 | 37,404 | 108,196 |
| Transfer in from General Fund | 2,700,000 | 2,700,000 | 2,700,000 |
| Environmental Trust grant | 268,031 | 586,901 | 375,241 |
| Transfers out | 0 | -75,000 | -150,000 |
| Total Revenue | 3,010,053 | 3,249,305 | 3,033,437 |
| Expenditures: | | | |
| State Aid | 1,583,640 | 319,779 | 566,296 |
| Operations | 268,031 | 591,901 | 375,241 |
| Total Expenditures | 1,851,671 | 911,680 | 941,537 |
| Ending Balance | <u>1,188,896</u> | <u>3,526,521</u> | <u>5,618,421</u> |
| Highest month-ending balance | 1,188,867 | 3,526,522 | 5,618,422 |
| Lowest month-ending balance | 1,023,987 | 1,052,486 | 2,963,712 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22920 – WATER CONTINGENCY CASH FUND (2-3226-07)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Contingency Cash Fund was established in LB 1094 of 2008. The fund was established to allow the Department of Natural Resources to provide loans to eligible natural resources districts. The natural resources districts in turn provided funding to water rights holders who agreed to lease and forego the use of water under provisions of LB 701 of 2007. The source of revenue to the fund was a one-time transfer of \$9,000,000 from the Cash Reserve Fund. LB 1094 directed the natural resources districts reimburse the fund by June 30, 2013; the Department of Natural Resources is to deposit reimbursement payments in the Water Contingency Cash Fund and the State Treasurer is directed to transfer the balance of the fund to the Cash Reserve Fund on a monthly basis.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Cash Reserve Fund transfer | \$9,000,000 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Beginning Balance (Amount owed to fund) | 8,560,269 | 8,650,703 | 8,551,020 |

| | | | |
|-----------------------------------|-----|--------|---|
| Revenue: | | | |
| Interest | 434 | 80 | 1 |
| Transfer out to Cash Reserve Fund | 0 | -9,763 | 0 |
| | | | |
| Total Revenue | 434 | -9,683 | 1 |

| | | | |
|---------------------------|---|---|---|
| Expenditures: | | | |
| | 0 | 0 | 0 |
| | | | 0 |
| Total Expenditures | 0 | 0 | 0 |

| | | | |
|---|------------------|------------------|------------------|
| Ending Balance (Amount owed to fund) | <u>8,560,703</u> | <u>8,551,020</u> | <u>8,551,021</u> |
| Highest month-ending balance | 9,703 | 9,733 | 21 |
| Lowest month-ending balance | 9,304 | 0 | 20 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22930 - DEPARTMENT OF NATURAL RESOURCES
 REPUBLICAN RIVER SUSTAINABILITY TASK FORCE CASH FUND (46-2,141)
 EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Republican River Sustainability Task Force Cash Fund was created in 2010 to accept appropriations, gifts, grants, donations and transfers as authorized by the Legislature. The fund is to be used to defray expenses incurred by the Republican River Sustainability Task Force. The fund received \$50,000 in revenue from a one-time transfer authorized from the Water Policy Task Force Cash Fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Transfer from Water Policy Task Force Cash Fund | 0 | \$50,000 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 49,836 |
| Revenue: | | | |
| Transfer in from Water Policy Task Force Cash | 0 | 50,000 | 0 |
| Interest income | 0 | 232 | 1,572 |
| Miscellaneous | 0 | 0 | 443 |
| Total Revenue | 0 | 50,232 | 2,015 |
| Expenditures: | | | |
| Department of Natural Resources | 0 | 396 | 16,677 |
| Total Expenditures | 0 | 396 | 16,677 |
| Ending Balance | <u>0</u> | <u>49,836</u> | <u>35,174</u> |
| Highest month-ending balance | 0 | 50,117 | 49,658 |
| Lowest month-ending balance | 0 | 0 | 35,174 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25510 - SMALL WATERSHEDS FLOOD CONTROL FUND (2-1503.01)
EXPENDED IN PROGRAM 303**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Small Watersheds Flood Control Fund is established in law to provide local organizations with funding to acquire real property or easements needed to permit the installation of upstream flood control or watershed protection and flood prevention structures on rivers, tributaries, streams or watersheds thereof, including cooperative projects between local organizations and the United States. When any property or easement acquired under the program is sold or leased, the local organization is required to remit a pro rata share of the proceeds equal to the amount of state funds involved in the project. Remittances are deposited in the Small Watersheds Flood Control Fund and become available for use on future projects. All expenditures from this fund are for state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------------------------|----------------|----------------|
| Proceeds from sale or lease of property (2-1503.02) | ----- SEE FUND DESCRIPTION ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 476,308 | 498,655 | 502,590 |
| Revenue: | | | |
| Land sales/use | 0 | 0 | 578,771 |
| Interest | 22,346 | 16,435 | 16,020 |
| Local Government | 0 | 0 | 0 |
| Transfers out | 0 | -12,500 | -25,000 |
| Total Revenue | 22,346 | 3,935 | 569,791 |
| Expenditures: | | | |
| State Aid | 0 | 0 | 587,661 |
| Total Expenditures | 0 | 0 | 587,661 |
| Ending Balance | <u>498,655</u> | <u>502,590</u> | <u>484,720</u> |
| Highest month-ending balance | 498,655 | 507,662 | 685,213 |
| Lowest month-ending balance | 478,160 | 500,181 | 88,805 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25520 - RESOURCES DEVELOPMENT FUND (2-1587)
EXPENDED IN PROGRAM 307**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Resources Development Cash Fund is established in law to provide financial assistance to programs and projects essential to the development, preservation and maintenance of the state's water and related land resources. Deposits to the fund include fees, deposits, payments and repayments relating to the fund, including both principal and interest from loans made from the program. The Resources Development Fund program is primarily a grant program and the number of loans has been minimal. When the balance of the fund reaches a sufficient level, grant or loan payments are awarded. The majority of Resources Development Fund grants and loans are made from a separate General Fund appropriation that is not processed through this fund. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| Loan repayments (2-1589) | ----- SEE FUND DESCRIPTION ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 117,340 | 80,873 | 67,375 |

| | | | |
|----------------------|---------------|----------------|-------------|
| Revenue: | | | |
| Interest | 3,678 | 2,087 | 2,267 |
| Miscellaneous | 6,964 | -16,810 | -618 |
| Land use revenue | 4,769 | 2,475 | 0 |
| Transfers out | 0 | -1,250 | -2,500 |
| Total Revenue | 15,411 | -13,498 | -851 |

| | | | |
|---------------------------|---------------|----------|----------|
| Expenditures: | | | |
| State Aid | 51,878 | 0 | |
| Total Expenditures | 51,878 | 0 | 0 |

| | | | |
|-----------------------|----------------------|----------------------|----------------------|
| Ending Balance | <u>80,873</u> | <u>67,375</u> | <u>66,524</u> |
|-----------------------|----------------------|----------------------|----------------------|

| | | | |
|------------------------------|---------|--------|--------|
| Highest month-ending balance | 108,399 | 67,852 | 67,877 |
| Lowest month-ending balance | 58,816 | 61,767 | 66,525 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25530 - SOIL AND WATER CONSERVATION FUND (2-1577)
EXPENDED IN PROGRAM 304**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Soil and Water Conservation Cash Fund is established to receive refunds from state aid payments that were not utilized and subsequently returned. Because the majority of the Soil and Water Conservation program in the Department of Natural Resources is funded by General Fund appropriations, this fund is used to receive refunds and to make state aid payments when the balance builds to a sufficient level. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| Refunds and repayments (2-1577) | ----- SEE FUND DESCRIPTION ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 22,496 | 14,610 | 11,392 |

| | | | |
|-----------------------|--------------|---------------|---------------|
| Revenue: | | | |
| Refunds/Miscellaneous | 951 | 0 | 15,021 |
| Interest | 5,750 | 478 | 387 |
| Transfers out | 0 | -10,125 | -20,250 |
| Total Revenue | 6,701 | -9,647 | -4,852 |

| | | | |
|---------------------------|---------------|--------------|----------|
| Expenditures: | | | |
| State Aid | 14,587 | 6,429 | 0 |
| Total Expenditures | 14,587 | 6,429 | 0 |

| | | | |
|------------------------------|---------------|---------------|--------------|
| Ending Balance | <u>14,610</u> | <u>11,392</u> | <u>6,550</u> |
| Highest month-ending balance | 28,796 | 17,619 | 16,635 |
| Lowest month-ending balance | 14,332 | 11,383 | 5,820 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25540 – NATURAL RESOURCES WATER QUALITY FUND (2-15,123)
EXPENDED IN PROGRAM 309**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

Statutes provide that Water Quality Fund be allocated through contractual agreements with Natural Resources Districts (NRDs) for various water quality and soil and water conservation programs and that NRDs receiving allocations shall provide a 150% match. The fund receives revenue from a specialty pesticide fee and commercial and private pesticide applicator licenses. The fund is expended as state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Specialty Pesticide Fee (2-2634) | \$45 | \$45 | \$45 |
| Commercial Pesticide Applicator license (2-2638) | \$90 | \$90 | \$90 |
| Private Pesticide Applicator license (2-2641) | \$25 | \$25 | \$25 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 401,721 | 217,982 | 380,546 |

| | | | |
|----------------------|----------------|----------------|------------------|
| Revenue: | | | |
| Interest | 16,171 | 8,891 | 11,063 |
| Fees and licensing | 930,110 | 1,019,983 | 1,138,342 |
| Miscellaneous | 0 | -40 | -200 |
| Transfer out | 0 | -31,250 | -62,500 |
| Total Revenue | 946,281 | 997,584 | 1,086,705 |

| | | | |
|---------------------------|------------------|----------------|------------------|
| Expenditures: | | | |
| State Aid | 1,130,020 | 835,020 | 1,175,000 |
| Total Expenditures | 1,130,020 | 835,020 | 1,175,000 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>217,982</u> | <u>380,546</u> | <u>292,251</u> |
| Highest month-ending balance | 744,594 | 627,739 | 813,261 |
| Lowest month-ending balance | 41,156 | 19,156 | 36,094 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25550 - WATER WELL DECOMMISSIONING FUND (46-1403)
EXPENDED IN PROGRAM 306**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Well Decommissioning Fund is allocated by contractual agreement with Natural Resources Districts (NRDs) for the purpose of accelerating the decommissioning of illegal water wells throughout the state. The fund receives water well registration fees collected by the Department of Natural Resources. The funds are used to provide state aid to NRDs administering qualified water well decommissioning programs. Landowners apply for cost-sharing reimbursement directly to Natural Resources Districts and are reimbursed for at least 60% of the costs associated with decommissioning water wells. The fund is expended as state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| Water well registration fee (46-606) | \$30 | \$30 | \$30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 27,465 | 509 | 10,905 |

| | | | |
|---------------------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Water well registration fees (46-606) | 86,924 | 74,884 | 75,325 |
| Interest | 532 | 390 | 344 |
| Transfers out | | -6,021 | -12,042 |
| Total Revenue | 87,456 | 69,253 | 63,627 |

| | | | |
|---------------------------|----------------|---------------|---------------|
| Expenditures: | | | |
| State aid | 114,412 | 58,857 | 66,370 |
| Total Expenditures | 114,412 | 58,857 | 66,370 |

| | | | |
|-----------------------|------------|---------------|--------------|
| Ending Balance | <u>509</u> | <u>10,905</u> | <u>8,162</u> |
|-----------------------|------------|---------------|--------------|

| | | | |
|------------------------------|--------|--------|--------|
| Highest month-ending balance | 25,685 | 23,957 | 18,424 |
| Lowest month-ending balance | 509 | 8,536 | 8,148 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25570 – WATER POLICY TASK FORCE CASH FUND (46-2,137)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Policy Task Force Cash Fund was established to be expended at the direction of the Water Policy Task Force. The Task Force was established in 2002 to determine what, if any, changes were needed to address Nebraska’s conjunctive water use management issues. In FY2002-03, the Water Policy Task Force Cash Fund received revenue from one-transfers into the fund from the General Fund (\$250,000) and the Petroleum Release Remedial Action Cash Fund (\$150,000.)

The fund was closed out in FY09-10 as a result of transfers authorized in LB 1057 of 2010. The legislation authorized a transfer of \$50,000 to the Republican River Sustainability Task Force Cash Fund and provided that the remaining balance of the Water Policy Task Force Cash Fund be transferred to the Water Resources Trust Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| General Fund transfer (2-1579) | 0 | 0 | 0 |
| Petroleum Release Remedial Action Cash Fund transfer (66-1519) | 0 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 160,522 | 157,256 | 0 |

| | | | |
|--------------------------|--------------|-----------------|----------|
| Revenue: | | | |
| Gifts, grants, donations | 7,321 | 0 | 0 |
| Transfers out | 0 | -160,156 | 0 |
| Interest | 0 | 3,856 | 0 |
| Total Revenue | 7,321 | -156,300 | 0 |

| | | | |
|---------------------------------|---------------|------------|----------|
| Expenditures: | | | |
| Department of Natural Resources | 10,586 | 956 | 0 |
| Total Expenditures | 10,586 | 956 | 0 |

| | | | |
|------------------------------|-----------------------|-----------------|-----------------|
| Ending Balance | <u>157,257</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 162,484 | 160,157 | 0 |
| Lowest month-ending balance | 155,130 | 0 | 0 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25580 - DEPARTMENT OF NATURAL RESOURCES
INTERSTATE WATER RIGHTS CASH FUND (61-217)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Interstate Water Rights Cash Fund was created to 2002 to be used exclusively for the payment of expenses directly related to interstate water rights litigation. The fund received proceeds from transfers from transfers in from other state accounts. The fund was closed out in FY09-10.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| ----- FUND DESCRIPTION ----- | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------|----------------------|-----------------|-----------------|
| Beginning Balance | 39,026 | 11,929 | 0 |
| Revenue: | | | |
| Interest income | 1,804 | 108 | 0 |
| Total Revenue | 1,804 | 108 | 0 |
| Expenditures: | | | |
| Department of Natural Resources | 28,901 | 12,037 | 0 |
| Total Expenditures | 28,901 | 12,037 | 0 |
| Ending Balance | <u>11,929</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 40,175 | 12,037 | 0 |
| Lowest month-ending balance | 11,929 | 0 | 0 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25590- WATER RESOURCES TRUST FUND (46-753)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Resources Trust Fund is used to pay for Department of Natural Resources or natural resources districts to determine if river basins are fully appropriated, to develop or implement integrated management plans for river basins, and to attain state compliance with interstate water compacts or decrees. The fund receives revenue from legislative appropriations and funds, fees, donations, gifts and bequests received by the Department of Natural Resources. In recent years, the fund has received revenue as a result of miscellaneous reimbursements for Department of Natural Resources expenses related to technical assistance provided to the Platte River Recovery project. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| Miscellaneous reimbursements | ----- SEE FUND DESCRIPTION ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 195,932 | 209,155 | 273,607 |
| Revenue: | | | |
| Miscellaneous | 38,390 | 80,214 | 144,576 |
| Interest | 9,189 | 7,733 | 10,863 |
| Transfers in from Water Policy Task Force Cash | 0 | 110,156 | 0 |
| Total Revenue | 47,579 | 198,103 | 155,439 |
| Expenditures: | | | |
| | 34,356 | 133,651 | 89,578 |
| Total Expenditures | 34,356 | 133,651 | 89,578 |
| Ending Balance | <u>209,155</u> | <u>273,607</u> | <u>339,468</u> |
| Highest month-ending balance | 269,527 | 325,914 | 340,685 |
| Lowest month-ending balance | 176,376 | 197,081 | 314,764 |

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 26600 - DEPARTMENT OF NATURAL RESOURCES CASH FUND (61-210)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Cash Fund is established in law to pay for the costs of programs or activities of the department. It receives revenue from fees charged by the Department of Natural Resources for water well registrations (as authorized in 46-606) and for water data collection projects carried out on behalf of political subdivisions, state agencies or the federal government (as authorized under 61-209.) The revenue received from the fees and charges is subsequently used to pay for staff and operating expenses. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---------------------------|-----------------------|-----------------------|
| Water well registration fee (46-606) | \$40 | \$40 | \$40 |
| Water data collection project fees (61-209) | --- VARIES BY PROJECT --- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 670,767 | 801,854 | 700,532 |

| | | | |
|-------------------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Interest | 37,208 | 25,820 | 20,743 |
| Business fees/professional services | 232,899 | 119,550 | 75,536 |
| Miscellaneous | 1,012 | 382 | 77,620 |
| Transfers out | 0 | -12,456 | -24,913 |
| Total Revenue | 271,119 | 133,296 | 148,986 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Operations | 140,035 | 206,581 | 310,409 |
| Miscellaneous adjustments | 0 | 28,038 | 2,518 |
| Total Expenditures | 140,035 | 234,618 | 312,927 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>801,851</u> | <u>700,532</u> | <u>536,591</u> |
| Highest month-ending balance | 820,595 | 807,540 | 684,662 |
| Lowest month-ending balance | 790,466 | 685,532 | 521,592 |

AGENCY 30 - STATE ELECTRICAL BOARD

**FUND 21210 - ELECTRICAL DIVISION FUND (81-2105)
EXPENDED IN PROGRAM 197**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money in this fund is used to carry out electrical inspections, administer examinations, and issue licenses.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Examination Fees (81-2118): | | | |
| Electrical Contractor | 125 | 125 | 125 |
| Journeyman Electrician, Residential Journeyman | 60 | 60 | 60 |
| Electrician & Fire Alarm Installer License Fees (81-2118): | | | |
| Electrical Contractor | 125 | 125 | 125 |
| Journeyman Electrician, Residential Journeyman & Fire Alarm | 25 | 25 | 25 |
| Apprentice | 20 | 20 | 20 |
| License Fee Renewals | | | |
| Existing Special Installer | 25 | 25 | 25 |
| Existing Class A Masters and Class B Masters | 125 | 125 | 125 |
| Existing Class B Electrical Contractor | 125 | 125 | 125 |
| Existing Class A Journeyman and Class B Journeyman | 25 | 25 | 125 |
| Inspection Fees (81-2135): | | | |
| Minimum Fee | 25 | 25 | 25 |
| Existing Service | 25 | 25 | 25 |
| New Service (1-1,000 Amp) | 25 – 195 | 25-195 | 25-195 |
| Each additional 100 Amps over 1,000 Amps | 20 | 20 | 20 |
| New Added, or Extended branch circuits and feeders | 5 | 5 | 5 |
| Field Irrigation Units | 60 | 60 | 60 |
| Reinspection Fees (1 st /subsequent) | | | |
| Reinspection Fees (1 st /2 nd , subsequent) | 50/75/100 | 50/75/100 | 50/75/100 |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 1,307,453 | 1,385,397 | 806,676 |

| | | | |
|---------------------------------|------------------|----------------|------------------|
| Revenue: | | | |
| License fees | 442,434 | 74,275 | 499,569 |
| Inspections | 952,892 | 890,818 | 1,012,223 |
| Examination fees | 51,865 | 56,875 | 52,784 |
| (Transfers out) and Other Misc. | 19,892 | -141,081 | -190,659 |
| Interest | 61,364 | 37,073 | 27,911 |
| Total Revenue | 1,528,447 | 917,960 | 1,401,828 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal Services | 1,159,601 | 1,184,363 | 1,159,624 |
| Operating expenses | 135,183 | 144,358 | 171,875 |
| Travel expenses | 153,568 | 164,378 | 152,327 |
| Capital outlay | 2,151 | 3,582 | 5,289 |
| Total Expenditures | 1,450,503 | 1,496,681 | 1,489,115 |

| | | | |
|-----------------------|-------------------------|-----------------------|-----------------------|
| Ending Balance | <u>1,385,397</u> | <u>806,676</u> | <u>719,389</u> |
|-----------------------|-------------------------|-----------------------|-----------------------|

| | | | |
|------------------------------|-----------|-----------|---------|
| Highest month-ending balance | 1,448,148 | 1,343,093 | 888,257 |
| Lowest month-ending balance | 1,240,693 | 804,098 | 716,924 |

AGENCY 31 – MILITARY DEPARTMENT

FUND 23110 – MILITARY DEPARTMENT CASH FUND (55-131) EXPENDED IN PROGRAMS 544 AND 545

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Military Department Cash Fund is used to support the activities of both the Nebraska National Guard and Nebraska Emergency Management Agency (NEMA). On the National Guard side, the Department receives income from renting armory space for various public purposes; renting training sites and ranges; and renting rooms at Camp Ashland. This revenue is used to offset associated maintenance and operational costs.

The Nebraska Emergency Management Agency receives revenue from the state's nuclear power plants as reimbursement for developing emergency response plans and conducting training and exercises for off-site nuclear power plant disasters. Fees are also charged for their work in calibrating radiological instruments for other agencies.

Transfers from this fund to the General Fund (55-131) and the Joint Operations Center Capital Construction Fund (90-270) are authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Armory rental (per occurrence) (55-132) | \$0-500 | \$0-500 | \$0-500 |
| Training site rental (55-132) | \$0-1,000 | \$0-1,000 | \$0-1,000 |
| Camp Ashland billet rental (55-132) | \$0-50 | \$0-50 | \$0-50 |
| Fee for calibration of radiological instruments (71-3531) | \$22-230 | \$22-230 | \$22-230 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 301,894 | 355,669 | 387,510 |

| | | | |
|--|----------------|----------------|----------------|
| Revenue: | | | |
| Rental revenue | 216,288 | 222,340 | 194,406 |
| Nuclear power plant reimb., calibration fees, etc. | 398,594 | 395,815 | 386,758 |
| Investment income | 18,629 | 13,740 | 18,453 |
| Other | 38,243 | 33,939 | 18,749 |
| Total Revenue | 671,754 | 665,834 | 618,366 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 267,389 | 276,754 | 153,760 |
| Operating expenses | 236,221 | 328,680 | 350,321 |
| Travel | 11,763 | 9,862 | 8,677 |
| Capital outlay | 102,605 | 6,290 | 21,050 |
| Aid | | 12,406 | |
| Total Expenditures | 617,978 | 633,992 | 533,808 |

| | | | |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>355,669</u> | <u>387,510</u> | <u>472,067</u> |
| Highest month-ending cash balance | 505,735 | 553,356 | 695,312 |
| Lowest month-ending cash balance | 358,580 | 285,850 | 398,403 |

AGENCY 31 – MILITARY DEPARTMENT

**FUND 23120 – GOVERNOR’S EMERGENCY CASH FUND (81-829.33)
EXPENDED IN PROGRAM192**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Governor’s Emergency Cash Fund was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. It is intended that assistance from the Governor’s Emergency Cash Fund be supplemental to local efforts and not the primary source of assistance. This cash fund is currently used to account for revenue from donations and federal reimbursement of administrative expenses. The primary source of funding used to respond to emergencies is provided by a direct state General Fund appropriation and other federal funds that do not flow through this cash fund.

Worth special mention is a one-time transfer of \$7.5 million from the Cash Reserve Fund on June 15, 2009, to relieve a deficit situation caused by previous disasters.

Transfers from the fund are not authorized under existing law except for transfers to the Joint Operations Center Capital Construction Fund as provided for in 90-270.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 752,967 | 5,666,703 | 4,176,130 |
| Revenue: | | | |
| Investment income | 30,063 | 159,613 | 132,782 |
| Transfer in | 7,500,000 | | |
| Transfer out | (139,474) | (21,050) | (307,402) |
| Total Revenue | 7,390,589 | 138,563 | (174,619) |
| Expenditures: | | | |
| Personal services | | | |
| Travel | | | |
| Aid | 2,476,853 | 1,629,137 | 531,408 |
| Total Expenditures | 2,476,853 | 1,629,137 | 531,408 |
| Ending Balance | <u>5,666,703</u> | <u>4,176,130</u> | <u>3,470,103</u> |
| Highest month-ending cash balance | 5,666,703 | 5,645,904 | 4,180,553 |
| Lowest month-ending cash balance | 624,989 | 4,176,130 | 3,470,103 |

AGENCY 31 – MILITARY DEPARTMENT

**FUND XXXXX – NEBRASKA EMERGENCY MANAGEMENT AGENCY CASH FUND (71-3532)
EXPENDED IN PROGRAM 545**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Emergency Management Agency Cash Fund was statutorily created in 2006 to receive all non-federal revenue used by the Nebraska Emergency Management Agency. The agency has yet to utilize this separate cash fund. They have chosen to continue to account for revenues related to the Nebraska Emergency Management Agency through the use of sub-accounts in the Military Department Cash Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |

Highest month-ending cash balance
Lowest month-ending cash balance

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23210 - SURVEYORS' CASH FUND (84-409)
EXPENDED IN PROGRAM 554**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Surveyors' Cash Fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| No set schedule. Agency, organization or individual is billed for the actual cost of the survey. (84-409) | Actual cost | Actual cost | Actual cost |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|---------------------|---------------------|---------------------|
| Beginning Balance | 3,462 | 3,524 | 3,492 |
| Revenue: | | | |
| Interest income | 158 | 114 | 116 |
| Transfer to the General Fund | 0 | (90) | (176) |
| Total Revenue | 158 | 24 | (60) |
| Expenditures: | | | |
| Contractual srvs/operating exp/travel | 96 | 56 | 61 |
| Total Expenditures | 96 | 56 | 61 |
| Ending Balance | <u>3,524</u> | <u>3,492</u> | <u>3,371</u> |
| Highest month-ending balance | 3,504 | 3,553 | 3,495 |
| Lowest month-ending balance | 3,359 | 3,468 | 3,351 |

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23220 - BOARD OF EDUCATIONAL LANDS AND FUNDS CASH FUND (72-232.02)
EXPENDED IN PROGRAM 582**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Board of Educational Lands and Funds Cash Fund is composed of receipts from school land rentals. The fund is used to pay the costs of administering unsold school land. Beginning in 2000-01, the receipts from agricultural land rent/bonuses are deposited directly in the Temporary School Fund and a transfer will be made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board.

Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Land, mineral, sand and gravel rental rates based on market value--may be adjusted semi-annually (72-232, 72-308, 72-902) | Market value | Market value | Market value |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 4,017,558 | 3,928,247 | 4,225,484 |

| | | | |
|---|------------------|-------------------|-------------------|
| Revenue: | | | |
| Transfers In/Temporary School Fund | 9,043,000 | 9,317,000 | 9,597,000 |
| Agricultural Land Rent/Bonuses | 4,675 | 689,498 | 0 |
| Interest Income | 402,423 | 295,896 | 303,790 |
| Building and Space Rental | 24,850 | 25,600 | 26,350 |
| Miscellaneous/Fees | 41,834 | 71,539 | 148,586 |
| Sale of Surplus Property/Land Easements | 37,756 | 25,608 | 6,973 |
| Total Revenue | 9,554,538 | 10,425,141 | 10,082,699 |

| | | | |
|--|------------------|-------------------|-------------------|
| Expenditures: | | | |
| Operation of Bd. of Educational Lands & Funds: | | | |
| Personal Services | 1,829,178 | 1,819,444 | 1,854,073 |
| Operating/Travel | 1,536,618 | 1,593,835 | 1,603,847 |
| Capital Outlay | 135,752 | 65,757 | 63,098 |
| Real Estate Taxes | 6,142,301 | 6,648,868 | 7,268,451 |
| Total Expenditures | 9,643,849 | 10,127,904 | 10,789,469 |

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>3,928,247</u> | <u>4,225,484</u> | <u>3,518,714</u> |
| Highest month-ending balance | 12,850,163 | 13,151,579 | 13,697,526 |
| Lowest month-ending balance | 4,078,390 | 4,544,480 | 3,725,382 |

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)
EXPENDED IN PROGRAM 529**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository. The fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Survey filing fee (regular) (84-413) | 2.50 | 2.50 | 2.50 |
| Survey filing fee (original government corner reference) (84-413) | 5.00 | 5.00 | 5.00 |
| Search fee (84-413) | 10.00 | 10.00 | 10.00 |
| Copies per page (84-413) | 1.00 | 1.00 | 1.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------|----------------|----------------|
| Beginning Balance | 13,580 | 17,899 | 22,260 |
| Revenue: | | | |
| Reproduction and publications | 707 | 341 | 464 |
| Filing fees | 15,825 | 14,783 | 16,130 |
| Miscellaneous/search fees/interest | 698 | 643 | 812 |
| | | (500) | (975) |
| Total Revenue | 17,230 | 15,267 | 16,431 |
| Expenditures: | | | |
| Operation of records repository | 12,911 | 10,906 | 13,045 |
| Total Expenditures | 12,911 | 10,906 | 13,045 |
| Ending Balance | <u>17,899</u> | <u>22,260</u> | <u>25,646</u> |
| Highest month-ending balance | 17,818 | 22,179 | 25,512 |
| Lowest month-ending balance | 13,460 | 18,179 | 22,940 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Snowmobile Annual Registration Fees (60-3,210):* | | | |
| Private owner | \$ 8 | \$ 8 | \$ 8 |
| Dealer | 25 | 25 | 25 |
| Manufacturer | 100 | 100 | 100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Revenue: | | | |
| Snowmobile registrations | 1,714 | (438) | 1,940 |
| Total Revenue | 1,714 | (438) | 1,940 |

*County treasurers retain 25¢ with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (#23370).

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23280 - COWBOY TRAIL FUND (37-913)
EXPENDED IN PROGRAMS 550, 979**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Cowboy Trail Fund was created to receive revenue for the development and maintenance of the Cowboy Trail. Potential sources of revenue include trail user fees, donations, and revenue generated by leasing portions of the trail's right-of-way. LB296 (1996) provided for the establishment of trail use fees. User fees were enacted by the Commission effective January 1, 1998, but were made voluntary in 2002 in response to the federal government questioning whether the trail use fee violated federal rules.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Trail use permit (37-1009): | | | |
| Daily | \$2 (voluntary) | \$2 (voluntary) | \$2 (voluntary) |
| Annual | 10 (voluntary) | 10 (voluntary) | 10 (voluntary) |
| Land leases (37-912) | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 175,000 | 209,869 | 231,655 |

| | | | |
|----------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Donations | 17 | 12 | 13 |
| Investment income | 9,179 | 7,327 | 7,145 |
| Land lease/ROW | 25,837 | 23,338 | 14,823 |
| Other | 1,187 | 4,088 | 0 |
| Total Revenue | 36,220 | 34,765 | 21,981 |

| | | | |
|---------------------------|--------------|---------------|---------------|
| Expenditures: | | | |
| Personal services | 0 | 0 | 0 |
| Operating expenses | 1,351 | 12,980 | 91,832 |
| Travel expenses | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 |
| Total Expenditures | 1,351 | 12,980 | 91,832 |

| | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>209,869</u> | <u>231,655</u> | <u>161,804</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | |
|-----------------------------------|---------|---------|---------|
| Highest month-ending cash balance | 209,869 | 239,810 | 233,637 |
| Lowest month-ending cash balance | 197,341 | 211,090 | 161,804 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23290 - NEBRASKA ENVIRONMENTAL TRUST FUND (81-15,174)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Environmental Trust Fund was created to receive money from the operation of lottery games conducted pursuant to the State Lottery Act. Effective July 2006, forty-four and one-half percent of the lottery money remaining after the payment of prizes, operating expenses, and a transfer to the Compulsive Gamblers Assistance Fund is transferred to this fund to be used as provided in the Nebraska Environmental Trust Act. It is the intent of the Legislature that money in the fund be used for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska. The Nebraska Environmental Trust Board is responsible for allocating available funds to eligible projects.

Transfers from the fund are not authorized under existing law, except for transfers to the Nebraska Environmental Endowment Fund as authorized by 81-15,174.01.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Percentage of lottery profits distributed to the Nebraska Environmental Trust Fund (9-812) | 44.5% | 44.5% | 44.5% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 31,627,209 | 31,915,863 | 35,307,987 |

| | | | |
|----------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Lottery proceeds | 13,236,577 | 14,017,621 | 14,042,121 |
| Investment income | 1,323,268 | 1,011,246 | 1,133,716 |
| Other | 155 | 361,044 | 735,652 |
| Total Revenue | 14,560,000 | 15,389,911 | 15,911,489 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Personal services | 268,874 | 317,325 | 293,642 |
| Operating expenses | 116,447 | 105,289 | 102,314 |
| Travel expenses | 9,048 | 12,338 | 10,064 |
| Capital outlay | 0 | 21,171 | 0 |
| Distribution of aid | 13,876,977 | 11,541,663 | 13,575,597 |
| Total Expenditures | 14,271,346 | 11,997,787 | 13,981,617 |

| | | | |
|-----------------------|--------------------------|--------------------------|--------------------------|
| Ending Balance | <u>31,915,863</u> | <u>35,307,987</u> | <u>37,237,858</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|

| | | | |
|-----------------------------------|------------|------------|------------|
| Highest month-ending cash balance | 31,915,863 | 35,308,165 | 37,238,468 |
| Lowest month-ending cash balance | 27,715,398 | 30,038,969 | 32,730,905 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23295 – FERGUSON HOUSE FUND (72-2401)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Ferguson House Fund is used by the Nebraska Environmental Trust Board for the operation, administration, maintenance, restoration, and renovation of the Ferguson House and grounds. Revenue consists of rental income from both permanent tenants and special events and meetings. Other potential sources of revenue are donations and grants.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Lease rates/per month (72-2401) | \$200-600 | \$200-600 | \$200-600 |
| Rental rates/per day (72-2401): | | | |
| State govt. rate* | 50-75 | 50-75 | 50-75 |
| Private party rate* | 100-125 | 100-125 | 100-125 |
| *Discounts are given for less than full day rentals and/or renting more than one room. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 63,422 | 81,436 | 99,967 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Building and space rental | 14,825 | 15,810 | 11,485 |
| Investment income | 3,249 | 2,921 | 3,560 |
| Donations | 40 | 0 | 100 |
| Total Revenue | 18,114 | 18,731 | 15,145 |

| | | | |
|---------------------------|------------|------------|------------|
| Expenditures: | | | |
| Personal services | | | |
| Operating expenses | 100 | 200 | 150 |
| Travel expenses | | | |
| Capital outlay | | | |
| Distribution of aid | | | |
| Total Expenditures | 100 | 200 | 150 |

| | | | |
|-----------------------------------|----------------------|----------------------|-----------------------|
| Ending Balance | <u>81,436</u> | <u>99,967</u> | <u>114,962</u> |
| Highest month-ending cash balance | 81,436 | 99,717 | 114,887 |
| Lowest month-ending cash balance | 64,332 | 83,335 | 100,142 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23320 - STATE GAME FUND (37-323)
EXPENDED IN PROGRAMS 330, 336, 337, 617, 628, 900, 924, 971, 972, 973, 976**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

Money in the State Game Fund is restricted to funding only those activities which are related to the support of fish and game, the provision of boating facilities, administration and enforcement of the State Boat Act, and production of publications. In some cases certain forms of revenue within the fund are earmarked for the support of certain activities. For example, revenue from \$2 of the fishing permit can only be used for administration, construction, operation and maintenance of fish hatcheries and for the distribution of fish (37-324).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 15,800,863 | 18,643,632 | 19,931,210 |

| | | | |
|---|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Permits (hunting, fishing, fur harvest, etc.) | 13,940,364 | 13,508,402 | 13,457,626 |
| Magazine, misc. publications | 427,593 | 476,291 | 438,942 |
| Boat registration | 973,228 | 973,079 | 945,014 |
| Federal reimbursement | 4,815,989 | 5,531,108 | 5,587,309 |
| Other | 1,642,145 | 1,545,382 | 2,023,543 |
| Total Revenue | 21,799,319 | 22,034,262 | 22,452,434 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Fish/Game research, etc. | 9,960,586 | 10,958,414 | 11,265,239 |
| Law enforcement | 3,163,907 | 3,508,205 | 3,743,001 |
| Information and education | 2,790,897 | 2,997,247 | 3,310,555 |
| Administration | 2,424,347 | 2,464,821 | 2,455,356 |
| Other | 616,813 | 817,997 | 1,886,275 |
| Total Expenditures | 18,956,550 | 20,746,684 | 22,660,426 |

| | | | |
|-----------------------|--------------------------|--------------------------|--------------------------|
| Ending Balance | <u>18,643,632</u> | <u>19,931,210</u> | <u>19,723,217</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|

| | | | |
|-----------------------------------|------------|------------|------------|
| Highest month-ending cash balance | 18,220,285 | 20,181,899 | 21,911,247 |
| Lowest month-ending cash balance | 15,093,318 | 17,758,449 | 19,517,249 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|--|-------------|-------------|----------------|
| Hunting Permit: | | | |
| Resident (37-407) | \$13 | \$13 | \$13 |
| Resident deployed military (37-421.01) | 5 | 5 | shift to combo |
| Nonresident (37-407) | 80 | 80 | 80 |
| Nonresident youth (37-407) | 13 | 13 | 13 |
| Nonresident – 2 day (37-407) | 35 | 35 | 55 |
| Fishing Permit: | | | |
| Resident (37-407) | 17.50 | 17.50 | 17.50 |
| Nonresident (37-407) | 49.50 | 49.50 | 49.50 |
| Resident – 1 day (37-407) | 6.50 | 6.50 | 6.50 |
| Nonresident – 1 day (37-407) | 8.50 | 8.50 | 8.50 |
| Resident - 3 day (37-407) | 11.50 | 11.50 | 11.50 |
| Nonresident-3 day (37-407) | 16.50 | 16.50 | 16.50 |
| Resident deployed military (37-421.01) | 5 | 5 | shift to combo |
| Disabled fishing permit (37-424) | 5 | 5 | 5 |
| Paddlefish application (37-4,111) | 0 | 0 | 0 |
| Paddlefish permit resident (37-4,111) | 20 | 20 | 20 |
| Paddlefish permit Nonresident (37-4,111) | 20 | 40 | 40 |
| Combination Hunt & Fish: | | | |
| Resident (37-407) | 29 | 29 | 29 |
| Resident deployed military (37-421.01) | 5 | 5 | 5 |
| Resident – veteran 64 and over (37-421) | 5 | 5 | 5 |
| Resident – age 69 and over (37-421) | 5 | 5 | 5 |
| Fur Harvest Permit: | | | |
| Resident (37-407) | 15 | 15 | 15 |
| Nonresident/1,000 or less (37-407) | 224 | 224 | 224 |
| Additional 100 furs (37-407) | 15 | 15 | 15 |
| Fur Buyers Permit: | | | |
| Resident (37-463) | 112 | 112 | 112 |
| Nonresident (37-463) | 560 | 560 | 560 |
| Deer Permit: | | | |
| Resident (37-447) | 29 | 29 | 29 |
| Nonresident (37-447) | 208 | 208 | 208 |
| Resident deployed military (37-421.01) | 5 | 5 | 5 |
| Resident statewide buck only (37-447) | 72.50 | 72.50 | 72.50 |
| Nonresident statewide buck only (37-447) | 520 | 520 | 520 |
| Resident youth (37-447) | 29 | 5 | 5 |
| Nonresident youth (37-447) | 177 | 5 | 5 |
| Nonresident season choice (37-447) | 54 | 54 | 54 |
| Landowner (37-455) | 14.50 | 14.50 | 14.50 |
| Nonresident landowner (37-455) | 104 | 104 | 104 |
| Antelope Permit: | | | |
| Resident (37-449) | 29 | 29 | 29 |
| Resident deployed military (37-421.01) | 5 | 5 | 5 |
| Nonresident (37-449) | 149.50 | 149.50 | 149.50 |
| Landowner (37-455) | 14.50 | 14.50 | 14.50 |
| Resident Youth (37-449) | | 5 | 5 |
| Nonresident Youth (37-449) | | 5 | 5 |
| Application fee (37-449) | 5 | 5 | 5 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|--------------|--------------|--------------|
| Elk Permit: | | | |
| Application (37-450) | \$8.50 | \$8.50 | \$8.50 |
| Resident (37-450) | 149.50 | 149.50 | 149.50 |
| Resident deployed military (37-421.01) | 5 | 5 | 5 |
| Landowner (37-455) | 29.90 | 29.90 | 29.90 |
| Nonresident (37-450) | | 448.50 | 448.50 |
| Nonresident Landowner (37-455) | | 448.50 | 448.50 |
| Big Horn Sheep Application (37-451) | 25 | 25 | 25 |
| Resident deployed military sheep permit (37-421.01) | 5 | 5 | 5 |
| Turkey Permit: | | | |
| Resident (37-457) | 23 | 23 | 23 |
| Resident deployed military (37-421.01) | 5 | 5 | 5 |
| Nonresident (37-457) | 90 | 90 | 90 |
| Landowner (37-455) | 11.50 | 11.50 | 11.50 |
| Nonresident landowner (37-455) | 45 | 45 | 45 |
| Resident Youth (37-457) | | 5 | 5 |
| Nonresident Youth (37-457) | | 5 | 5 |
| Bait Dealer Permit: | | | |
| Resident (37-4,105) | 37 | 37 | 37 |
| Nonresident (37-4,105) | 230 | 230 | 230 |
| Lifetime Permits: | | | |
| Resident Hunting (37-415) | 147.50-299 | 147.50-299 | 147.50-299 |
| Nonresident Hunting (37-415) | 737.50-1180 | 737.50-1180 | 737.50-1180 |
| Resident Fishing (37-415) | 206.50-345 | 206.50-345 | 206.50-345 |
| Nonresident Fishing (37-415) | 531-850 | 531-850 | 531-850 |
| Resident Fishing & Hunting (37-415) | 324.50-598 | 324.50-598 | 324.50-598 |
| Nonresident Fishing & Hunting (37-415) | 1150.50-1770 | 1150.50-1770 | 1150.50-1770 |
| Resident Furharvest (37-415) | | 147.50-299 | 147.50-299 |
| Duplicate Lifetime (37-415) | 5 | 5 | 5 |
| Duplicate Permit (37-409) | 5 | 5 | 5 |
| Special Deer Depredation Permit (37-448) | 25 | 25 | 25 |
| Hunting coyotes from aircraft (37-458) | 8.50 | 8.50 | 8.50 |
| Beaver damage permit (37-460) | 0 | 0 | 0 |
| Recall pens per pen (37-483) | 15 | 15 | 15 |
| Captive wildlife permit (37-479) | 30 | 30 | 30 |
| Captive wildlife auction permit (37-478) | 65 | 65 | 65 |
| Commercial Fishing Permit (37-4,104): | | | |
| Resident (500' seine, 500' net, 10 hoop nets) | 98 | 98 | 98 |
| Resident (additional seine) | 29 | 29 | 29 |
| Resident (additional hoop) | 3.50 | 3.50 | 3.50 |
| Nonresident (same as resident) | 195.50 | 195.50 | 195.50 |
| Nonresident (additional seine) | 60 | 60 | 60 |
| Nonresident (additional hoop) | 7 | 7 | 7 |
| Nonresident fish dealer permit (37-4,106) | 75 | 75 | 75 |

AGENCY 33 - GAME AND PARKS COMMISSION**FUND 23320 - STATE GAME FUND (37-323) (cont'd.)**

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|--------------------|--------------------|--------------------|
| Aquaculture facilities permit (37-465) | 75 | 75 | 75 |
| Raptors permit (37-497): | | | |
| Resident age 14 to 17 years | 17 | 17 | 17 |
| Resident age 18 years and older | 46 | 46 | 46 |
| Resident captive propagation | 230 | 230 | 230 |
| Controlled shooting area license (37-484) | 149.50 | 149.50 | 149.50 |
| Bands for release of game birds per band (37-488) | \$.10 | \$.10 | \$.10 |
| Nonresident controlled shooting license (37-491) | 13 | 13 | 13 |
| Taxidermist permit (37-462) | 8.50 | 8.50 | 8.50 |
| Commercial put and take fishery license (37-4,108) | 75 | 75 | 75 |
| Boat registration-3 yr. fee (37-1214): | | | |
| Class I | 23 | 23 | 23 |
| Class II | 46 | 46 | 46 |
| Class III | 67.50 | 67.50 | 67.50 |
| Class IV | 115 | 115 | 115 |
| Duplicate (37-1227) | 5 | 5 | 5 |
| Boat dealer registration (37-1212) | 46 | 46 | 46 |
| NEBRASKAland Magazine (37-301): | | | |
| 1 year subscription | 18 | 18 | 18 |
| 2 year subscription | 33 | 33 | 33 |
| 3 year subscription | 44 | 44 | 44 |
| Current issue | 4.95 | 4.95 | 4.95 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345)
EXPENDED IN PROGRAMS 336, 337, 549, 617, 628, 900, 967, 968, 969, 972, 975, 981, 983**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Park Cash Revolving Fund is dedicated to the administration, improvement, maintenance, and operation of the state park system. The state park system is comprised of state parks, state recreation areas including trails, and state historical parks.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 3,835,960 | 4,561,430 | 3,607,033 |

| | | | |
|----------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Park entry permits | 4,280,443 | 4,295,698 | 4,727,930 |
| Cabin rentals | 4,285,062 | 4,422,121 | 4,916,628 |
| Campgrounds | 2,961,459 | 3,486,924 | 3,857,299 |
| Restaurants/catering | 1,746,429 | 1,672,584 | 1,287,936 |
| Other | 4,056,460 | 4,081,198 | 4,655,042 |
| Total Revenue | 17,329,853 | 17,958,525 | 19,444,835 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| State park operations | 12,234,481 | 15,310,076 | 14,246,834 |
| Area maintenance | 1,859,067 | 371,107 | 398,087 |
| Capital improvements | 288,114 | 601,314 | 1,391,717 |
| Law enforcement | 616,015 | 695,505 | 774,406 |
| Administration | 1,035,071 | 1,264,342 | 1,481,282 |
| Information and education | 427,680 | 439,111 | 526,282 |
| Other | 143,955 | 231,467 | 182,319 |
| Total Expenditures | 16,604,383 | 18,912,922 | 19,000,927 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>4,561,430</u> | <u>3,607,033</u> | <u>4,050,941</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 6,945,050 | 7,993,652 | 7,327,966 |
| Lowest month-ending cash balance | 4,009,199 | 5,702,971 | 4,592,646 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|-------------|-------------|-------------|
| Park Entry Permit: | | | |
| Annual (37-438) | \$20 | \$20 | \$20 |
| Duplicate (37-439) | 10 | 10 | 10 |
| Daily (37-438) | 4 | 4 | 4 |
| Arbor Lodge admission (37-345) | 1-4 | 1-4 | 2-5 |
| Arbor Lodge wedding fee (without/with chairs) (37-345) | 550-800 | 500-800 | 500-800 |
| Cabins, lodging, & support facilities/day (37-345) | 25-700 | 25-700 | 30-750 |
| Rollaway beds and cribs/day (37-345) | 8 | 8 | 10 |
| Tepee/day (37-345) | 20 | 20 | 20 |
| Camping fee/day (37-345) | 7-14 | 7-14 | 7-14 |
| Electricity at campgrounds/day (37-345) | 5 | 5 | 6 |
| Water hookup/day (37-345) | 2 | 2 | 3 |
| Sewer hookup/day (37-345) | 2 | 2 | 3 |
| Reservation and cancellation fee (37-345) | .25-7.00 | .25-7.00 | .25-7.00 |
| Winter camping rate/day (37-345) | 7 | 7 | 7 |
| Self-registration late penalty (37-345) | 5 | 5 | 5 |
| Picnic shelter reservation (without/with elec.) (37-345) | 40/50 | 40/50 | 40/50 |
| Picnic table delivery charge (37-345) | 3 | 3 | 3 |
| Pay showers (37-345) | .75 | .75 | .75 |
| Horse stall rentals/day (37-345) | 10 | 10 | 10 |
| Pavilion rental (37-345) | 500-2,500 | 500-2,500 | 500-2,500 |
| Volleyball net and ball rental (37-345) | 25 | - | - |
| Ice rink admission (37-345) | 2 | 2-3 | 2-3 |
| Theater (37-345) | 6-8 | 6-8 | 7-9 |
| Dinner theater (37-345) | 10-16 | 10-16 | 11-17 |
| Cookouts (37-345) | 6-18 | 6-18 | 6-18 |
| Swimming pool (37-345) | 3-8 | 3-8 | 3-8 |
| Swimming pass (seasonal) (37-345) | 45-370 | 45-370 | 45-400 |
| Jeep ride (37-345) | 7-10 | 7-10 | 7-10 |
| Ft. Robinson historic tour (37-345) | 10 | 10 | 10 |
| Stage coach ride (37-345) | 1-2 | 1-2 | 1-2 |
| Trail ride (37-345) | 15-20 | 15-20 | 15-20 |
| Trolley ride (37-345) | .25 | .25 | .25 |
| Sleigh ride (37-345) | 2-3 | 2-3 | 2-3 |
| Hayrack ride (37-345) | 2-0 | 2-4 | 2-4 |
| Hayrack breakfast (37-345) | 10 | 10 | 10 |
| Haunted Hollow ride (37-345) | 4-6 | 4-6 | 5-7 |
| Pumpkin roll (37-345) | 1 | 1 | 1 |
| Naturalist program (37-345) | 1-5 | 1-5 | 1-5 |
| Wildlife and buffalo tour (37-345) | 0 | - | - |
| Pony ride (37-345) | 2 | 2 | 2 |
| Golf range/per bucket (37-345) | 3 | 3 | 3 |
| Miniature golf (37-345) | 3.00 | 3.00 | 3.00 |
| Bicycle rentals/hour (37-345) | 3 | 3 | 3 |
| Sled and toboggan rental/hour (37-345) | 4-6-8 | 4-6-8 | 4-6-8 |
| Paddle boat rental/½ hour (37-345) | 5-8 | 5-8 | 5-8 |
| Kayak rental (37-345) | 8-12.50 | 8-12.50 | 8-12.50 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|----------------|----------------|----------------|
| Float tube rental (37-345) | \$10 | \$10 | \$10 |
| Inner tube rental (37-345) | 3 | 3 | 3 |
| Nature tour with birdhouse or feeder (37-345) | 10 | 10 | 10 |
| Recreation equipment rental (37-345) | fees vary | fees vary | fees vary |
| Activity Center activities (rock climbing simulator, football simulator, etc.) (37-345) | 1-5 | 1-5 | 1-5 |
| River float trip/person (37-345) | 15-17 | 15-17 | 15-17 |
| Canoe trip- child/adult/canoe (37-345) | 0 | 0 | 0 |
| Marina slip fee (37-345) | 15-900 | 15-950 | 20-960 |
| Marina utilities – each service (37-345) | 50 | 50 | 50 |
| Marina storage box (37-345) | 50 | 50 | 50 |
| Private dock/mooring fee (37-345) | 50/125 | 50/125 | 50/125 |
| Conference rooms (37-345) | 35-275 | 35-275 | 40-290 |
| FAX (receive/send) (37-345) | 1/2 | 1/2 | 1/2 |
| Photocopy (sheet) (37-345) | .25 | .25 | .25 |
| Restaurants (37-345) | market | market | market |
| Resale items (37-345) | 0%-100% markup | 0%-100% markup | 0%-100% markup |
| Misc. fees for one-time and seasonal activities not identified elsewhere (37-345) | .25-5.00 | .25-5.00 | .25-5.00 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23340 - NEBRASKA HABITAT FUND (37-431) EXPENDED IN PROGRAM 330, 336, 337, 924

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Habitat Fund is the depository for habitat stamp revenue which may only be used for the acquisition, development, and management of wildlife lands and habitat areas. Major activities include the outright purchase of habitat land, development of land already owned or under the control of the state, cooperative agreements with other government agencies and non-government organizations, and payments to private landowners to develop land for habitat purposes. Money received from the sale of Nebraska migratory waterfowl stamps is also deposited into this fund and is used by the commission for the acquisition, leasing, development, management, and enhancement of migratory waterfowl habitat.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|--------------------|--------------------|--------------------|
| Habitat Stamp (37-426) | \$16 | \$20 | \$20 |
| Lifetime Habitat Stamp (37-426) | 320 | 400 | 400 |
| Migratory Waterfowl Stamp (37-426) | 5 | 5 | 5 |
| Lifetime Migratory Waterfowl Stamp (37-426) | 100 | 100 | 100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 4,170,431 | 5,867,213 | 6,537,558 |

| | | | |
|-----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Habitat Stamp | 2,417,295 | 2,506,420 | 2,725,664 |
| Waterfowl Stamp | 220,155 | 209,125 | 210,475 |
| Federal reimbursement | 1,703,430 | 1,561,880 | 1,870,607 |
| Investment income | 232,615 | 197,953 | 227,748 |
| Donations | 80,125 | 30,116 | 12,110 |
| Other | 1,130,123 | 851,268 | 964,058 |
| Total Revenue | 5,783,743 | 5,356,762 | 6,010,662 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Habitat development | 4,015,808 | 4,544,641 | 4,786,560 |
| Habitat acquisition | 5,683 | 44,216 | 285,047 |
| Administration | 65,470 | 97,560 | 127,284 |
| Total Expenditures | 4,086,961 | 4,686,417 | 5,198,891 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>5,867,213</u> | <u>6,537,558</u> | <u>7,349,330</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 6,168,607 | 6,925,679 | 7,850,840 |
| Lowest month-ending cash balance | 4,272,584 | 5,460,964 | 5,800,877 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23350 - WILDLIFE CONSERVATION FUND (37-811) EXPENDED IN PROGRAM 336

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nongame and Endangered Species Conservation Fund was created in 1984 to receive money from the new income tax checkoff program (renamed the Wildlife Conservation Fund in 2007). Under this program, a taxpayer is entitled to designate that \$1 or more of their income tax refund be credited to the Wildlife Conservation Fund. Income tax checkoff money can only be used to fund collection costs and to carry out the provisions of the Nongame and Endangered Species Conservation Act.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 641,672 | 626,098 | 722,691 |

| | | | |
|-----------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Income tax checkoff | 95,677 | 95,229 | 88,720 |
| Investment income | 29,337 | 18,052 | 22,580 |
| Federal reimbursement | 6,013 | 10,226 | 14,735 |
| Donations | 1,101 | 12,351 | 20,750 |
| Other | 444,425 | 579,446 | 109,464 |
| Total Revenue | 576,553 | 715,304 | 256,249 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 1,574 | 2,077 | 105 |
| Operating expenses | 163,151 | 163,987 | 144,639 |
| Travel expenses | 9,251 | 8,952 | 7,862 |
| Capital outlay | 37,593 | 53,054 | 7,102 |
| Aid | 380,558 | 390,642 | 45,977 |
| Total Expenditures | 592,127 | 618,711 | 205,685 |

| | | | |
|-----------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>626,098</u> | <u>722,691</u> | <u>773,256</u> |
| Highest month-ending cash balance | 726,852 | 674,832 | 726,610 |
| Lowest month-ending cash balance | 559,783 | 464,338 | 632,361 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23360 - GAME LAW INVESTIGATION CASH FUND (37-327.01) EXPENDED IN PROGRAM 336

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Game and Parks Commission uses money in this fund to obtain evidence needed for the enforcement of the "Game Law" (laws related to hunting, fishing, trapping, etc.). The source of revenue is money collected under the authority of the Game Law and allocated by the Commission to this fund. Another potential source of revenue is donations from persons, wildlife groups, and other charitable sources.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 8,052 | 9,468 | 11,321 |
| Revenue: | | | |
| Investment income | 416 | 353 | 899 |
| Fines, forfeitures, penalties | 1,000 | 1,500 | 52,325 |
| Other | 0 | 0 | 445 |
| Total Revenue | 1,416 | 1,853 | 53,669 |
| Expenditures: | | | |
| Operating expenses | 0 | 0 | 10,034 |
| Total Expenditures | 0 | 0 | 10,034 |
| Ending Balance | <u>9,468</u> | <u>11,321</u> | <u>54,956</u> |
| Highest month-ending cash balance | 9,468 | 11,321 | 54,956 |
| Lowest month-ending cash balance | 8,083 | 10,497 | 19,360 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23370 - NEBRASKA SNOWMOBILE TRAIL CASH FUND (60-3,218)
EXPENDED IN PROGRAM 617**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Snowmobile Trail Cash Fund is used for the operation, maintenance, enforcement, planning, establishment, and marking of snowmobile trails throughout the state and for the acquisition by purchase or lease of real property for use as snowmobile trails. The fund is also used for the preparation or purchase and distribution of educational materials related to snowmobiling. For each snowmobile registration, the county treasurers retain twenty-five cents, with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (60-3,217).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Snowmobile Annual Registration Fees (60-3,210): * | | | |
| Private Owner | \$ 8 | \$ 8 | \$ 8 |
| Dealer | 25 | 25 | 25 |
| Manufacturer | 100 | 100 | 100 |

* See narrative for distribution.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 259,431 | 276,832 | 30,853 |

| | | | |
|------------------------------|---------------|------------------|--------------|
| Revenue: | | | |
| Snowmobile Registrations | 5,143 | (1,315) | 5,820 |
| Investment Income | 12,258 | 5,335 | 1,111 |
| Other | 0 | 0 | 3 |
| Transfer to the General Fund | | (250,000) | |
| Total Revenue | 17,401 | (245,980) | 6,934 |

| | | | |
|---------------------------|----------|----------|------------|
| Expenditures: | | | |
| Dues and subscriptions | 0 | 0 | 500 |
| Total Expenditures | 0 | 0 | 500 |

| | | | |
|-----------------------|-----------------------|----------------------|----------------------|
| Ending Balance | <u>276,832</u> | <u>30,853</u> | <u>37,287</u> |
|-----------------------|-----------------------|----------------------|----------------------|

| | | | |
|-----------------------------------|---------|---------|--------|
| Highest month-ending cash balance | 276,832 | 279,278 | 37,287 |
| Lowest month-ending cash balance | 260,440 | 25,983 | 30,572 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351)
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 967, 968, 969, 975**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Outdoor Recreation Development Cash Fund (NORDA) was created to receive money derived from one cent of the cigarette tax. Beginning in FY 1999-00, the amount of cigarette tax deposited into this fund shall not be less than the amount deposited in FY 1997-98. The money in this fund can only be used for the development, operation and maintenance of areas of the state park system.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Cigarette Tax (77-2602) | 1¢ | 1¢ | 1¢ |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 3,428,687 | 3,834,039 | 2,820,360 |

| | | | |
|------------------------------|------------------|------------------|----------------|
| Revenue: | | | |
| Cigarette tax | 1,309,039 | 1,309,039 | 1,309,039 |
| Investment income | 147,154 | 94,890 | 73,912 |
| Federal reimbursement/grant | (14,850) | 80,106 | 0 |
| Transfer to the General Fund | | (378,307) | (1,064,007) |
| Other | 100,000 | (1,033) | 40,704 |
| Total Revenue | 1,541,343 | 1,104,695 | 359,648 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| State park operations | 11,986 | 39,079 | 71,363 |
| Area maintenance | 14,244 | 1,767 | 0 |
| Capital improvements | 967,299 | 1,919,881 | 927,507 |
| Other | 142,462 | 157,647 | 141,210 |
| Total Expenditures | 1,135,991 | 2,118,374 | 1,140,080 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>3,834,039</u> | <u>2,820,360</u> | <u>2,039,928</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 3,559,743 | 3,489,235 | 2,467,776 |
| Lowest month-ending cash balance | 3,106,500 | 2,478,875 | 1,695,363 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23390 - TRAIL DEVELOPMENT ASSISTANCE FUND (37-1003)
EXPENDED IN PROGRAM 902**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Trail Development Assistance Fund is administered by the Game and Parks Commission and is used to assist any Natural Resources District, political subdivision, other public agency, or private nonprofit organization, in the purchase, development and maintenance of recreational trails within the state. The fund does not have a dedicated revenue source, but it may receive gifts and other contributions as well as direct appropriations from the Legislature. The fund was created in 1991, but is scheduled to sunset January 1, 2010, with any remaining balance being transferred to the General Fund on that date.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|------------------|-----------------|
| Beginning Balance | 155,902 | 123,465 | 0 |
| Revenue: | | | |
| Transfer from General Fund | 0 | 0 | 0 |
| Investment income | 7,156 | 2,266 | 0 |
| Other | 0 | (115,324) | 0 |
| Total Revenue | 7,156 | (113,058) | 0 |
| Expenditures: | | | |
| Operating expenses | 39,593 | 10,407 | 0 |
| Aid | 0 | | |
| Total Expenditures | 39,593 | 10,407 | 0 |
| Ending Balance | <u>123,465</u> | <u>0</u> | <u>0</u> |
| Highest month-ending cash balance | 161,593 | 119,445 | 0 |
| Lowest month-ending cash balance | 122,564 | 0 | 0 |

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431] EXPENDED IN PROGRAMS 336, 617, 981

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Aquatic Habitat Fund was created to receive money generated by the sale of Aquatic Habitat Stamps. Since 2006, an image of the Aquatic Habitat Stamp has been printed on fishing permits and included in the permit purchase price. Revenue in this fund can only be spent to enhance and restore aquatic habitat in selected waters.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|--------------------|--------------------|--------------------|
| Aquatic Habitat Stamp – annual and 3-day (37-426) | \$7.5 | \$10 | \$10 |
| Aquatic Habitat Stamp – 1 day (37-426) | 1 | 1 | 1 |
| Lifetime Aquatic Habitat Stamp (37-426) | 100 | 100 | 100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 5,569,761 | 6,936,638 | 7,759,030 |

| | | | |
|-----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Aquatic habitat stamp | 1,454,769 | 1,506,787 | 1,720,784 |
| Federal reimbursement | 364,084 | 502,009 | 791,045 |
| Donations | 10 | 0 | 0 |
| Investment income | 255,151 | 210,636 | 262,021 |
| Other | 1,477,107 | 141,008 | 834,366 |
| Total Revenue | 3,551,121 | 2,360,440 | 3,608,216 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal services | 890 | 76,286 | 64,394 |
| Operating expenses | 2,141,379 | 679,095 | 445,948 |
| Travel | 434 | 90 | 50 |
| Capital outlay | 41,540 | 0 | 0 |
| Aid | 0 | 782,576 | 1,616,525 |
| Total Expenditures | 2,184,243 | 1,538,047 | 2,126,917 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>6,936,638</u> | <u>7,759,030</u> | <u>9,240,330</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 6,172,586 | 7,759,030 | 9,240,330 |
| Lowest month-ending cash balance | 5,316,044 | 6,149,558 | 7,279,049 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23420 - NIOBRARA COUNCIL FUND [72-2009]
EXPENDED IN PROGRAM 338**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

This fund was created for the use of the Niobrara Council, whose mission is to assist in the management of the Niobrara scenic river corridor. Sources of funding can include both private and public funds accepted by the Council to carry out their mission. There are no specific fees or taxes deposited into this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 137 | 23,678 | 24,726 |
| Revenue: | | | |
| Investment income | 30 | 1,073 | 851 |
| Grants – State Agencies | 493,703 | 0 | 12,651 |
| Grants - Federal | 10,362 | 0 | 0 |
| Other | 0 | (25) | (50) |
| Total Revenue | 504,095 | 1,048 | 13,452 |
| Expenditures: | | | |
| Distribution of aid | 480,555 | 0 | 12,651 |
| Total Expenditures | 480,555 | 0 | 12,651 |
| Ending Balance | <u>23,678</u> | <u>24,726</u> | <u>25,527</u> |
| Highest month-ending cash balance | 23,678 | 24,726 | 25,527 |
| Lowest month-ending cash balance | 150 | 24,032 | 24,813 |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23430 - NEBRASKA ENVIRONMENTAL ENDOWMENT FUND (81-15,174.01)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The endowment fund was created to receive grants from the Nebraska Environmental Trust Fund as well as other donations. These grants cannot exceed twice the total of any other proceeds received by the endowment fund, and may not exceed fifty percent of the total proceeds credited to the trust fund. Grants received from the trust fund cannot be spent, but shall be invested and the investment income may be spent on environmental projects.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-------------------------|
| Beginning Balance | 879,130 | 779,823 | 903,920 |
| Revenue: | | | |
| Investment income | 19,514 | 13,494 | 14,546 |
| Other | (118,821) | 110,603 | 146,256 |
| Total Revenue | (99,307) | 124,097 | 160,803 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>779,823</u> | <u>903,920</u> | <u>1,064,722</u> |
| Highest month-ending cash balance | 1,395 | 1,441 | 1,490 |
| Lowest month-ending cash balance | 1,337 | 1,399 | 1,446 |
| (Does not include long-term investments) | | | |

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23440 - NEBRASKA YOUTH CONSERVATION PROGRAM FUND (37-920)
EXPENDED IN PROGRAM 549**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

LB 549 (2011) created the Nebraska Youth Conservation Program to provide at-risk youth with summer employment opportunities at areas run by the Game and Parks Commission. The Game and Parks Commission is charged with the responsibility to implement the program to include the application process, identification of the projects participants will work on, supervision, payment of at least the minimum wage to participants, travel arrangements, etc. This legislation also created the Nebraska Youth Conservation Program Fund to receive appropriations, gifts, grants and other contributions for use on the program.

A one-time transfer of \$994,400 from the State Settlement Cash Fund to the newly created Nebraska Youth Conservation Program Fund will provide initial funding for the program. A source of on-going funding once the transferred money is spent was not specifically identified in the authorizing legislation.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Transfer from the State Settlement Cash fund | 0 | 0 | 994,400 |
| Investment income | 0 | 0 | 86 |
| Other | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 994,486 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>994,486</u> |
| Highest month-ending cash balance | 0 | 0 | 994,486 |
| Lowest month-ending cash balance | 0 | 0 | 0 |

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenues credited to the Nebraska Library Commission Cash Fund are generally derived from fees charged for various services rendered by the agency. These funds are, in turn, used to support expenses associated with providing these services. Among services supported by assessment of fees are:

- 1) NEBASE/Network Services - Workshop fees help provide continuous training to libraries using the service.
- 2) Audio Production/Duplication Service - Fees support costs for duplication of cassette tapes and operation of recording studios.
- 3) Continuing Education/Certification - Fees support continuing education programs conducted by the agency, and certification of librarians and public libraries.
- 4) Children's Services - Revenues include charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

The fund has also been utilized to accommodate receipt and disbursement of non-federal grants awarded to and administered by the agency.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Beginning Balance | 226,241 | 73,674 | 53,053 |
| Revenue: | | | |
| NEBASE | 71,225 | 2,065 | 155 |
| Audio Production, Continuing Education and Children's Services | 5,289 | 15,202 | 6,796 |
| Gates Foundation Grants | 5,634 | 662 | 110 |
| Return Excess Grant Funds to Gates Foundation | -12,298 | 0 | 0 |
| Gates Opportunity Online Grant | 0 | 154,814 | 89,950 |
| Gates Broadband Technology ARRA Match | 0 | 0 | 577,322 |
| Total Revenue | 69,850 | 172,743 | 674,333 |
| Expenditures: | | | |
| NEBASE | 60,394 | 9,281 | 185 |
| Audio Production, Continuing Education and Children's Services | 6,998 | 15,442 | 4,846 |
| Gates Foundation Grants | 155,025 | 16,312 | 12,865 |
| Gates Opportunity Online Grant | 0 | 152,329 | 88,747 |
| Gates Broadband Technology ARRA Match | 0 | 0 | 230,581 |
| Total Expenditures | 222,417 | 193,364 | 337,224 |
| Ending Balance | 73,674 | 53,053 | 390,162 |
| Highest month-ending balance | 283,249 | 216,581 | 689,363 |
| Lowest month-ending balance | 71,074 | 50,453 | 51,130 |

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252 (CONT'D.)**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------------|----------------------|
| NEBASE/NETWORK SERVICES | | | |
| Monthly Member Fee | | | |
| Full Cataloger | \$35+ ^(a) | \$35+ ^(a) | \$35+ ^(a) |
| ILL Only Users and/or CatExpress Users | 5 | 5 | 5 |
| Workshop | 10 ^(b) | 10 ^(b) | 10 ^(b) |
| Annual Meetings | -- Based on cost estimate of workshop - - - | | |
| Audio Production/Duplication: | | | |
| Studio time (per hour) | 35 | 35 | 35 |
| Cassette duplication (per cassette - first nine cassettes) | 1 | 1 | 1 |
| Continuing Education Workshops | -- Based on cost estimate of workshop - - - | | |
| Children's Services Workshops: | | | |
| Summer Reading Program | -- Based on cost estimate of program - - - | | |
| Workshops | -- Based on cost estimate of workshop - - - | | |

(a) \$35 plus 3.5% administrative fee on OCLC charges (except on hardware or software purchases or products excluded from surcharge by OCLC).

(b) Rate for NEBASE members. Various rates for others.

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use. LB 867 (2010) increased the manufacturers and vintage wines Shipping Licensea from \$200 to \$1000.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Alcoholic Liquor Wholesale License | (53-123.02): | \$750 | \$750 | \$750 |
| Airline License | (53-123.05): | \$100 | \$100 | \$100 |
| Beer Wholesale License | (53-123-03): | \$500 | \$500 | \$500 |
| Boat License | (53-123.06): | \$100 | \$100 | \$100 |
| Catering License | (53-123.12 to 53-123.13): | \$100 | \$100 | \$100 |
| Craft Brewery License | (53-123.14): | \$250 | \$250 | \$250 |
| Farm Winery License | (53-123.10 to 53-123.13): | \$250 | \$250 | \$250 |
| Manufacturer's Licenses | (53-123.01): | \$100/\$1000 | \$100/\$1000 | \$100/\$1000 |
| Microdistillery License | (53-53-123.16): | \$250 | \$250 | \$250 |
| Nonbeverage User's Licenses | (53-123.07): | \$5/\$250 | \$5/\$250 | \$5/\$250 |
| Railroad License | (53-123.05): | \$100 | \$100 | \$100 |
| Retail Licenses | (53-123.04): | \$100/\$300 | \$100/\$300 | \$100/\$300 |
| Shipping Licenses | (53-123.15): | \$200/\$500 | \$200/\$500 | \$500/\$1000 |
| Special Designated License * | (53-123.11): | \$40 | \$40 | \$40 |
| Registration Fees** | (53-130 & 53-138.01): | \$45 | \$45 | \$45 |

*Per day
 ** Five dollars (\$5) is deposited into the Rule and Regulation Cash Fund, the remainder into the General Fund.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Revenue: | | | |
| Alcohol Tax | 12,633,181 | 13,070,269 | 13,763,762 |
| Beer Tax | 14,315,673 | 13,841,997 | 13,904,731 |
| Registration/License Fees | 209,640 | 210,720 | 183,315 |
| Shipper Fee | 120,000 | 136,800 | 417,900 |
| Special Designated & Catering Licenses | 128,560 | 135,700 | 135,160 |
| Other Tax, Fines, Forfeitures & Penalties | 3,964 | 7,000 | 162,030 |
| Miscellaneous | 12,546 | 17,481 | 10,147 |
| Total Receipts | 27,423,564 | 27,419,967 | 28,577,045 |

Highest month-ending balance
 Lowest month-ending balance

AGENCY 35 - LIQUOR CONTROL COMMISSION

**FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Liquor Control Commission began selling its rules and other publications in fiscal year 1986-87. The proceeds from these publications are deposited into this cash fund and are used to offset the costs of producing the materials. LB 202, effective September 1991, amended the licensee annual registration fee from \$25 to \$30, and LB 973, effective August 2000, increased the fee to \$45. Five dollars of this amount is deposited into this fund to offset the printing costs of commission materials, and all licensees receive free copies of such materials. Non-licensees may receive commission materials for a reasonable fee. This fund also receives revenues from the sale of beer keg labels (LB 332, 1993).

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees:</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of fees. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 86,688 | 61,038 | 62,810 |

| | | | |
|---------------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Licensee Publications | 26,235 | 26,340 | 24,905 |
| Non-Licensee Publications | 208 | 131 | 80 |
| Keg Registration | -1,800 | 5,496 | 3,328 |
| Activity Report | 349 | 280 | 317 |
| General Business Fees | 10 | 10 | 8 |
| Operating Transfers Out | 0 | -1,861 | -3,722 |
| Investment Interest | 4,364 | 2,323 | 2,579 |
| Alcohol Server Training Program | 3,395 | 8,500 | 5,420 |
| Total Revenue | 32,761 | 41,219 | 32,915 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Postage Expense | 0 | 1,804 | 629 |
| Data Processing Expense | 0 | 0 | 0 |
| Publications & Printing | 0 | 6,892 | 2,501 |
| Office Supplies | 0 | 0 | 277 |
| Legal Related | 0 | 0 | 84 |
| Travel | 0 | 2,927 | 624 |
| Other Operating Expense | 58,411 | 27,824 | 26,056 |
| Total Expenditures | 58,411 | 39,447 | 30,171 |

| | | | |
|-----------------------|----------------------|----------------------|----------------------|
| Ending Balance | <u>61,038</u> | <u>62,810</u> | <u>65,554</u> |
|-----------------------|----------------------|----------------------|----------------------|

| | | | |
|------------------------------|---------|--------|--------|
| Highest month-ending balance | 106,690 | 85,270 | 92,193 |
| Lowest month-ending balance | 60,942 | 62,373 | 65,488 |

AGENCY 35 - LIQUOR CONTROL COMMISSION

**FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73, CONT'D.**

| <u>Schedule of Fees:</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Liquor Control law books: | \$ 4 | \$ 4 | \$ 4 |
| Quarterly newsletters (yearly subscription): | \$ 5 | \$ 5 | N/A |
| Active License Roster: | \$ 40 | \$ 40 | \$ 40 |
| Wholesale Licensee Activity Report (yearly subscrip.): | \$200 | \$200 | \$ 0 |
| Licensee mailing labels: | \$ 40 | \$ 40 | \$ 40 |
| Keg registration fee: | \$ 5 | \$ 5 | \$ 5 |

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23610 - RACING COMMISSION'S CASH FUND (2-1222)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Racing Commission's Cash Fund receives revenue generated from the pari-mutuel wagering tax, and licensing fees from racetracks conducting horse racing. The fund is utilized to finance the operating expenses of the State Racing Commission. LB 573 in the 2005 Session increased the pari-mutuel wagering tax to 0.64%.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Pari-mutuel wagering tax (2-1208) | 0.4% | 0.64% | 0.64% |
| License fees (2-1208) | \$25 & \$50 | \$25 & \$50 | \$25 & \$50 |
| Telephonic wagering tax (2-1242) | ---- ½% of the amount wagered through telephonic wagering ---- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 262,294 | 274,519 | 204,409 |

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Pari-mutuel wagering tax | 607,306 | 560,046 | 551,576 |
| General Business Fees | 53,485 | 61,480 | 56,440 |
| Daily License Fees | 5,200 | 0 | 0 |
| Fingerprint Fees | 12,706 | 11,180 | 12,685 |
| Administrative Service Fees | 842 | 827 | 2,059 |
| Investment Interest | 11,477 | 7,310 | 5,509 |
| Misc. revenue | 0 | 0 | -182 |
| Surplus property sales | 0 | 138 | 72 |
| Total Revenue | 691,016 | 640,981 | 628,159 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Salaries | 330,593 | 395,563 | 384,601 |
| Per Diem | 17,615 | 18,250 | 15,201 |
| Benefits | 86,393 | 97,733 | 94,397 |
| Operating Expenses | 177,368 | 131,528 | 143,765 |
| Travel | 64,522 | 65,931 | 58,048 |
| Capital Outlay | 2,300 | 2,086 | 0 |
| Total Expenditures | 678,791 | 711,091 | 696,012 |

| | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>274,519</u> | <u>204,409</u> | <u>136,556</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 284,603 | 233,047 | 191,064 |
| Lowest month-ending balance | 207,430 | 183,124 | 124,606 |

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Track Distribution Fund was established in 1986 and significantly amended in 1994 by LB 1354. Each racetrack shall withhold one-fourth of one percent of gross exotic receipts and the entire amount shall be used to supplement purses. Tracks shall receive a percentage based on the number of racing days at each individual track to the total number of racing days at all tracks. Any money left in the fund which is not distributed at the end of the calendar year is available to the Commission to defray expenses.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Exotic wagering tax (2-1208.04) | -- one-fourth of one percent of gross exotic receipts -- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Balance | 5,782 | 6,265 | 6,601 |
| Revenue: | | | |
| Pari-mutuel wagering tax | 142,877 | 132,772 | 131,610 |
| Investment interest | 483 | 333 | 472 |
| Total Revenue | 143,360 | 133,106 | 132,082 |
| Expenditures: | | | |
| Aid to racetracks | 142,877 | 132,770 | 129,012 |
| Total Expenditures | 142,877 | 132,770 | 129,012 |
| Ending Balance | <u>6,265</u> | <u>6,601</u> | <u>9,671</u> |
| Highest month-ending balance | 17,434 | 15,502 | 22,366 |
| Lowest month-ending balance | 4,235 | 6,307 | 6,909 |

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 26640 - DRUG ABUSE PROGRAM (2-1203)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

All fines from the violation of the Nebraska Racing Commission's rules are paid into the alcohol and drug rehabilitation fund which was created in 1994 by LB 1153. This fund is to be used to provide services to horse racing participants. An Attorney General Opinion in 1996 stated that fine revenue is to be dedicated to the common schools. Therefore, no expenditures have been made from this Fund. LB 295, enacted during the 2001 Legislative Session, terminated this fund and transferred all cash to the permanent school fund. All future fines from any violation of the Nebraska Racing Commission's rules will go into the permanent school fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| All fines go into the permanent school fund | ----- | ----- | ----- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Fines | | | |
| Investment interest | | | |
| Operating Transfers out | | | |
| Total Revenue | 0 | 0 | 0 |
| Expenditures: | 0 | 0 | 0 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 0 | 0 | 0 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 37 - WORKERS' COMPENSATION COURT

**FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116)
EXPENDED IN PROGRAMS 526, 530 AND 635**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Compensation Court Cash Fund was created by Laws 1993, LB757. Most of the revenue is received from an annual assessment on workers' compensation premiums, risk management pools, and self-insureds. Other revenue is received from fees.

Section 48-1,116 states that the fund shall only be used for the expense of administering the Nebraska Workers' Compensation Act and the payment of the salaries and operating expenses of the Nebraska Workers' Compensation Court. The Court is operated entirely by the revenue from this fund.

Section 48-1,117 states that if the balance in the fund is equal to or exceeds three times the sum expended in the fiscal year then ending, the contributions to the fund from the annual assessment on workers' compensation insurance premiums, risk management pools, and self-insured employers shall abate for the calendar year next ensuing and only for that year, and no abatement shall ever extend beyond one year.

The annual assessment was abated in calendar year 1999. The ending balance for the fiscal year then ending (FY1997-98) was \$9.2 million and expenditures were \$2.8 million. The annual assessment was abated again in calendar year 2009. The ending balance for the fiscal year then ending (FY2007-08) was \$13.369 million and expenditures were \$4.2 million.

Laws 2009, First Spec. Sess., LB1 and LB3, made a transfer from this fund to the General Fund of \$1 million in FY09-10 and \$1 million in FY10-11. The authority to make transfers from this fund to the General Fund expired on June 30, 2011.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Annual Assessment (48-1,113) | 1% of workers compensation premiums and 1% on workers compensation risk management pools annual contributions. | | |
| Annual Assessment (48-1,114) | 1 1/4% of prospective loss costs for employer who qualifies as a self-insurer. | | |
| Self-insurance fee (48-145.04) | -----up to \$2,000----- | | |
| Lump-Sum Settlement Fee (48-138, 48-139) | \$15 | 15 | 15 |
| Nonrefundable Fees for Managed Care Plans (See Below): | | | |
| Original Certification or Certification Following Revocation Fee (Court Rule 52, B.) | \$1,500 | \$1,500 | \$1,500 |
| Denied Certification Reapplication Fee (Court Rule 52, C.2.) | \$750 | \$750 | \$750 |
| Annual Reporting Fee (Court Rule 57, C.) | \$400 | \$400 | \$400 |

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116) EXPENDED IN PROGRAMS 526, 530 AND 635, CONT'D.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 13,369,105 | 9,471,010 | 8,765,913 |
| Revenue: | | | |
| Insurance Assessments | 11,222 | 4,609,461 | 4,433,625 |
| Lump-Sum Settlement Fee | 27,923 | 27,525 | 27,241 |
| Managed Care Plans and Self Insurance Fees | 93,163 | 89,122 | 86,000 |
| Investment Interest | 540,853 | 262,742 | 252,321 |
| Other Revenue and Adjustments | 11,531 | 9,655 | 10,887 |
| Operating Transfers Out | 0 | (1,000,000) | (1,000,000) |
| Total Revenue | 684,692 | 3,998,505 | 3,810,074 |
| Expenditures: | | | |
| Salaries and Benefits | 3,597,223 | 3,759,446 | 3,846,333 |
| Operating Costs | 923,411 | 904,911 | 1,890,691 |
| Travel | 50,900 | 39,174 | 31,750 |
| Capital Outlay | 11,253 | 0 | 45,506 |
| Miscellaneous Adjustments | 0 | 70 | 0 |
| Total Expenditures | 4,582,787 | 4,703,601 | 5,814,280 |
| Ending Balance | <u>9,471,010</u> | <u>8,765,913</u> | <u>6,761,708</u> |
| Highest month-ending balance | 13,047,497 | 9,976,281 | 8,885,164 |
| Lowest month-ending balance | 9,242,186 | 4,205,718 | 4,989,335 |

AGENCY 39 - NEBRASKA BRAND COMMITTEE

**FUND 23910 - NEBRASKA BRAND INSPECTION AND THEFT PREVENTION FUND (54-197)
EXPENDED IN PROGRAM 075**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Brand Inspection & Theft Prevention Fund is established in law to receive funds collected pursuant to the Livestock Brand Act. The Nebraska Brand Committee is established in law to provide individual herd identification through brand recording, ownership protection through brand inspection at markets, during private treaty sales, and when leaving the state and/or brand inspection area, and to investigate cases of livestock theft or fraud in the marketing of cattle. Statutes provide that the fund shall be used by the Nebraska Brand Committee in the administration and enforcement of the act, including the payment of salaries. Brand inspection fees, brand recording fees and registered feedlot fees are all assessed by the agency and deposited in the fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Inspection fees (54-1,108) | -- Not to exceed 75¢ per head all years --- | | |
| Recording fee (54-199) | ----- Not to exceed \$100 ----- | | |
| Sales of brand fee (54-1,100) | ----- Not to exceed \$35 ----- | | |
| Registered feed lot fees (54-1,120) | - \$100-\$650 depending on capacity all years -- | | |
| Copies of brand records (54-1,108) | \$1 per copy | \$1 per copy | \$1 per copy |
| Copies of other brand committee documents (54-1,101) | \$1 per copy | \$1 per page | \$1 per page |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 715,820 | 641,575 | 710,902 |

| | | | |
|---|------------------|------------------|------------------|
| Revenue: | | | |
| Inspection, recording and copying fees (see statutory references above) | 3,911,886 | 4,003,826 | 3,966,728 |
| Interest | 39,732 | 24,284 | 29,059 |
| Miscellaneous | 40,424 | 28,495 | 30,978 |
| Fund liabilities – due to fund | 0 | 25 | 66 |
| Total Revenue | 3,992,042 | 4,056,630 | 4,026,831 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Brand Committee | 4,066,287 | 3,987,303 | 4,032,677 |
| Total Expenditures | 4,066,287 | 3,987,303 | 4,032,677 |

| | | | |
|------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>641,575</u> | <u>710,902</u> | <u>705,056</u> |
| Highest month-ending balance | 807,361 | 730,848 | 804,900 |
| Lowest month-ending balance | 639,835 | 518,658 | 617,241 |

AGENCY 40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD

FUND 24010 - NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING FUND (60-1409) EXPENDED IN PROGRAM 076

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

License fees and other funds deposited into the Motor Vehicle Industry Licensing Fund are used for the operation of the Motor Vehicle Industry Licensing Board. Ten cents of each fee for a motor vehicle certificate of title is credited to the fund to conduct investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from the fund to the General Fund at the direction of the Legislature through June 30, 2011.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Dealer licenses (60-1411.01) | \$400 | \$400 | \$400 |
| Manufacturer & distributor licenses (60-1411.01) | \$600 | \$600 | \$600 |
| Wrecker & salvage licenses (60-1411.01) | \$200 | \$200 | \$200 |
| Salesperson licenses (60-1411.01) | \$20 | \$20 | \$20 |
| Factory & distributor representative licenses (60-1411.01) | \$20 | \$20 | \$20 |
| Finance company licenses (60-1411.01) | \$400 | \$400 | \$400 |
| 10¢/certificate of title (60-154) | 10¢ | 10¢ | 10¢ |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 217,358 | 261,194 | 323,282 |

| | | | |
|---|----------------|----------------|----------------|
| Revenue: | | | |
| Dealer licenses | 336,390 | 368,950 | 370,005 |
| Manufacturer & distributor licenses | 116,000 | 118,075 | 110,925 |
| Wrecker & salvage licenses | 9,380 | 9,730 | 9,800 |
| Salesperson licenses | 108,830 | 140,590 | 148,940 |
| Factory & distributor representative licenses | 8,925 | 12,040 | 11,040 |
| Finance company licenses | 7,200 | 7,200 | 10,440 |
| 10 cent/certificate of title | 54,222 | 53,508 | 56,468 |
| Miscellaneous licenses & fees | 9,830 | 8,877 | 9,410 |
| Investment income | 11,900 | 10,578 | 12,850 |
| Transfers out | 0 | -17,477 | -35,988 |
| Total Revenue | 662,677 | 712,071 | 703,890 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Operation of board | 618,841 | 649,983 | 637,692 |
| Total Expenditures | 618,841 | 649,983 | 637,692 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>261,194</u> | <u>323,282</u> | <u>389,480</u> |
| Highest month-ending balance | 424,349 | 521,435 | 592,080 |
| Lowest month-ending balance | 59,584 | 96,874 | 197,266 |

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 - STATE REAL ESTATE COMMISSION'S FUND (81-885.15) EXPENDED IN PROGRAM 077

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Real Estate Commission's Fund is used exclusively by the Real Estate Commission to carry out their duties of licensing and regulating real estate brokers and salespersons. The Commission also registers retirement communities, certain subdivided land sale projects, timeshare properties, and membership campgrounds. Revenue to this fund is generated mainly through examination and license fees assessed against persons involved in the real estate industry.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

545,120

572,777

553,489

| Revenue: | | | |
|------------------------------|------------------|------------------|----------------|
| Broker license renewal | 304,250 | 296,020 | 289,340 |
| Salesperson license renewal | 413,310 | 399,935 | 386,535 |
| Application fee | 48,185 | 64,140 | 62,370 |
| Examination fee | 101,755 | 128,565 | 124,500 |
| Other | 175,280 | 193,616 | 187,517 |
| Transfer to the General Fund | | (27,887) | (57,449) |
| Total Revenue | 1,042,780 | 1,054,389 | 992,813 |

| Expenditures: | | | |
|---------------------------|------------------|------------------|------------------|
| Personal services | 627,370 | 687,281 | 683,574 |
| Operating expenses | 313,240 | 325,375 | 406,370 |
| Travel expenses | 62,142 | 56,313 | 53,288 |
| Capital outlay | 12,371 | 4,707 | 3,381 |
| Total Expenditures | 1,015,123 | 1,073,676 | 1,146,613 |

Ending Balance

572,777

553,489

399,689

Highest month-ending cash balance
Lowest month-ending cash balance

842,778
382,893

886,286
433,887

751,487
268,265

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|-------------|-------------|-------------|
| Application & examination (81-885.14) | \$285 | \$285 | \$285 |
| Subsequent reexaminations (81-885.14) | 150 | 150 | 150 |
| Resident broker original license and renewal (81-885.14) | 115 | 115 | 115 |
| Resident salesperson original license and renewal (81-885.14) | 90 | 90 | 90 |
| Non-resident broker original license and renewal (81-885.14) | 115 | 115 | 115 |
| Non-resident salesperson original license and renewal (81-885.14) | 90 | 90 | 90 |
| Branch office original license and renewal (81-885.19) | 50 | 50 | 50 |
| Transfer (81-885.20) | 15 | 15 | 25 |
| Late renewal penalty, per month (81-885.14) | 25 | 25 | 25 |
| Subdivision certificate (81-885.34) | 100+ | 100+ | 100+ |
| Subdivision renewal fee (81-885.36) | 50+ | 50+ | 50+ |
| Retirement home registration and renewal (76-1306) | 200 | 200 | 200 |
| Time share original registration (76-1734) | 200+ | 200+ | 200+ |
| Time share renewal (76-1734) (\$1,500 cap effective 7/04) | 50+ | 50+ | 50+ |
| Original campground registration (76-2109) | 300 | 300 | 300 |
| Renewal campground registration (76-2109) | 300 | 300 | 300 |
| Original and renewal campground salesperson registration (76-2115) | 50 | 50 | 50 |
| Labels (81-885.07) (varies on method of delivery) | 10-50 | 10-50 | 10-50 |
| Manuals (81-885.07) | 10 | 10 | 10 |
| Passing list (81-885.07) | 5 | 5 | 5 |
| Photocopying - per page | 10¢ | 10¢ | 10¢ |
| Returned check fee | 30 | 30 | 30 |
| Subscription-meeting minutes (Annual) (81-885.07) | 65 | 65 | 65 |
| LLC certification (21-2631.01) | 25 | 25 | 25 |
| P.C. certification (21-2216) | 25 | 25 | 25 |

AGENCY 45 - BARBER BOARD OF EXAMINERS

**FUND 24510 - BARBER BOARD OF EXAMINERS FUND (71-222.02)
EXPENDED IN PROGRAM 80**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The fees deposited in this fund are used to pay for barber shop inspections and examinations and licensing costs.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Fees - Barber Board (71-219.03): | | | |
| Renewals - Barbers & Barber Shops | 35 | 35 | 35 |
| Renewals - Barber Schools | 200 | 200 | 200 |
| Renewals - Barber Shops | 45 | 45 | 45 |
| Examination Fees - Barbers | 50 | 50 | 50 |
| Examination Fees - Instructor | 90 | 90 | 90 |
| Application Fees - Barber Shops | 60 | 60 | 60 |
| Application Fees - Barber Schools | 500 | 500 | 500 |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 188,049 | 180,025 | 204,182 |

| | | | |
|----------------------|---------|----------|---------|
| Revenue: | | | |
| Licensing fees | 109,185 | 156,300 | 95,156 |
| Interest | 7,551 | 4,986 | 7,446 |
| Other | 5,774 | 6,002 | 6,923 |
| Transfer Out | | (17,261) | (7,739) |
| Total Revenue | 122,510 | 150,027 | 101,786 |

| | | | |
|---------------------------|---------|---------|---------|
| Expenditures: | | | |
| Agency operations | 130,534 | 125,870 | 129,561 |
| Total Expenditures | 130,534 | 125,870 | 129,561 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>180,025</u> | <u>204,182</u> | <u>176,407</u> |
| Highest month-ending balance | 194,281 | 204,182 | 251,871 |
| Lowest month-ending balance | 126,425 | 120,316 | 175,536 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24610 - PAROLE PROGRAM CASH FUND (83-1,107.02)
EXPENDED IN PROGRAM 367**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB 46. Sections 83-1,107.02 and 83-1,102 state that the fund shall be used by the Office of Parole Administration to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs and purchase services to provide such programs aimed at enhancing parolee supervision in the community and parolee treatment needs.

Such enhanced parole-based programs include specialized units of supervision, related equipment purchases and training, and programs that address a parolee's vocational, educational, mental health, behavioral, or substance abuse treatment needs.

Section 83-1,107.01 requires that parolees pay the monthly parole programming fee while they are on parole.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| Parole programming fee (83-1,107.01) | \$25/Month | \$25/Month | \$25/Month |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Beginning Balance | 639,318 | 757,229 | 835,469 |
| Revenue: | | | |
| Programming fees | 158,262 | 163,567 | 161,272 |
| Investment and Other Income and Adjustments | 32,148 | 26,519 | 29,880 |
| Total Revenue | 190,410 | 190,086 | 191,152 |
| Expenditures: | | | |
| IT Consulting-Applications | 0 | 30,597 | 6,403 |
| Contractual Services | 72,500 | 81,250 | 77,485 |
| Total Expenditures | 72,500 | 111,847 | 83,888 |
| Ending Balance | <u>757,229</u> | <u>835,469</u> | <u>942,732</u> |
| Highest month-ending balance | 768,128 | 867,090 | 963,530 |
| Lowest month-ending balance | 650,723 | 772,542 | 851,468 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24680 – REENTRY CASH FUND (83-917)
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2010, LB510, created the Reentry Cash Fund. The cash fund became effective on July 15, 2010.

Section 83-917 states that the fund shall be used by the Department of Correctional Services for tuition, fees, and other costs associated with reentry and reintegration programs offered to offenders who are placed in the incarceration work camp at McCook. The fee revenue deposited into this cash fund is noted in the table below.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|---------------------|
| Assessment of one dollar for each misdemeanor or felony conviction (33-157) | --- | --- | 25% of such amount* |
| Up to 5% of the net wages of inmates assigned to the work release program (83-184) | --- | --- | 25% of such amount* |
| * 75% of such amount is remitted to the Victim's Compensation Fund administered by the Crime Commission. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |
| Revenue: | | | |
| Reentry Cash Fund Fees | 0 | 0 | 15,713 |
| Investment Income | 0 | 0 | 150 |
| Operating Transfers In | 0 | 0 | 9,993 |
| Total Revenue | 0 | 0 | 25,856 |
| Expenditures: | | | |
| Educational Services | 0 | 0 | 5,080 |
| Total Expenditures | 0 | 0 | 5,080 |
| Ending Balance | <u>0</u> | <u>0</u> | <u>20,775</u> |
| Highest month-ending balance | 0 | 0 | 21,819 |
| Lowest month-ending balance | 0 | 0 | 0 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24690 – DEPARTMENT OF CORRECTIONAL SERVICES FACILITY CASH FUND (83-913.01)
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 83-913.01 states that all money derived from any source in any Department of Correctional Services facility shall be deposited into this fund.

This section also states all disbursements from the fund shall be made by the Director of Administrative Services by warrants drawn on the fund only upon certification of expenses by the chief executive officer of the appropriate facility within the Department of Correctional Services and upon presentation of proper vouchers for such expenses by the Director of Correctional Services or his or her authorized agent.

Laws 2009, First Spec. Sess., LB3, authorizes transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$2,388 in FY09-10, and \$4,775 in FY10-11, from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|---|----------------|----------------|
| Safekeepers Services | ----- \$80.56/day, plus medical costs ----- | | |
| Community Corrections Inmate Room and Board Fees | \$10/day | \$12/day | \$12/day |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 362,546 | 335,676 | 56,501 |

| | | | |
|------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Safekeepers Services | 725,018 | 611,448 | 756,206 |
| Room and Board Fees | 665,855 | 743,774 | 729,193 |
| Investment Income | 55,446 | 39,803 | 40,364 |
| Intergovernmental Revenues | 136,261 | 165,587 | 7,410 |
| Sale Of Supplies & Materials | 101,161 | 101,817 | 103,916 |
| Other Sales & Charges | 109,008 | 99,601 | 79,118 |
| Miscellaneous Revenues | 55,389 | 59,440 | 120,612 |
| Operating Transfers Out | 0 | (2,388) | (4,775) |
| Operating Transfers In | 0 | 0 | 867 |
| Total Revenue | 1,848,138 | 1,819,081 | 1,832,910 |

| | | | |
|-------------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Drugs | 1,667,823 | 1,890,000 | 1,725,000 |
| Other Operating Expenses | 207,185 | 206,598 | 91,133 |
| Travel Expenses | 0 | 0 | 1,036 |
| Computer Equipment & Software | 0 | 1,658 | 0 |
| Total Expenditures | 1,875,008 | 2,098,256 | 1,817,169 |

| | | | |
|------------------------------|-----------------------|----------------------|----------------------|
| Ending Balance | <u>335,676</u> | <u>56,501</u> | <u>72,243</u> |
| Highest month-ending balance | 1,835,866 | 1,898,657 | 1,825,870 |
| Lowest month-ending balance | 463,248 | 202,848 | 241,537 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52510 - CORRECTIONAL INDUSTRIES REVOLVING FUND (83-150)
EXPENDED IN PROGRAM 563**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Cornhusker State Industries (CSI) provides on-the-job training for inmates at the facilities of the Department of Correctional Services. Revenue is derived from the goods and services that CSI sells mainly to government entities and not-for-profit corporations. Goods and services produced include license plates, furniture, soaps and detergents, word processing, and Braille transcribing.

Section 83-150 states that this fund shall be used to pay all proper expenses incident to the administration of the CSI program, such as for materials, operations, personal services, and travel.

The statute also allows transfers from this fund to the General Fund at the direction of the Legislature.

This fund includes accounts called "Adjustments". These accounts were set up for the implementation of Sales & Manufacturing modules for tracking the manufacturing operation at CSI. These accounts are created due to the timing differences between receiving raw materials and issuing them to sales orders to the facilities. Basically, these are offset accounts. Generally, these accounts may net out with other adjustments or are written off to an expenditure code.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 8,956,460 | 8,424,531 | 9,416,846 |

| Revenue: | | | |
|----------------------------|------------------|-------------------|-------------------|
| Intergovernmental Revenues | 190,680 | 144,426 | 123,355 |
| Sales & Charges | 8,871,233 | 11,811,256 | 16,742,018 |
| Miscellaneous Revenues | 338,759 | 274,992 | 91,544 |
| Investment Income | 272,773 | 175,690 | 221,413 |
| Sale of Surplus Property | 0 | 26,930 | 0 |
| Total Revenue | 9,673,445 | 12,433,294 | 17,178,330 |

| Expenditures: | | | |
|--------------------------------|-------------------|-------------------|-------------------|
| Salaries and Benefits | 4,479,717 | 4,641,246 | 4,306,336 |
| Raw Materials | 2,773,052 | 3,835,385 | 5,309,228 |
| Other Operating Expenses | 2,650,645 | 2,385,373 | 3,039,420 |
| Depreciation - Heavy Equipment | 0 | 4,638 | 0 |
| Travel | 99,466 | 83,311 | 88,864 |
| Capital Outlay | 519,614 | 1,137,408 | 1,111,386 |
| Total Expenditures | 10,522,494 | 12,087,361 | 13,855,234 |
| Adjustments | 317,120 | 646,384 | (51,028) |

| | | | |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Ending Balance | <u>8,424,531</u> | <u>9,416,846</u> | <u>12,688,915</u> |
| Highest month-ending balance | 6,111,278 | 6,081,427 | 9,239,295 |
| Lowest month-ending balance | 5,478,706 | 4,255,508 | 4,479,417 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52700 - FEDERAL SURPLUS PROPERTY FUND (81-912)
EXPENDED IN PROGRAM 390**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 81-912 states that this fund shall be used to administer the Federal Surplus Property program. This fund shall receive all receipts for purchasing, packing, handling, and transportation of federal surplus property.

This property is sold to state and local governments and certain non-profits. Service charges received from the sale of the property are used to offset the operating costs of selling and reconditioning the property.

Section 81-914 states that the Department of Correctional Services shall be responsible for the implementation of a state plan dealing with federal surplus and excess property.

Transfers from the fund are not authorized under existing law.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 435,854 | 505,415 | 474,571 |
| Revenue: | | | |
| Intergovernmental Revenues | 219,435 | 93,951 | 142,259 |
| Sales & Charges | 507,321 | 565,105 | 573,033 |
| Investment and Miscellaneous Income | 22,271 | 24,099 | 16,256 |
| Total Revenue | 749,027 | 683,155 | 731,548 |
| Expenditures: | | | |
| Salaries and Benefits | 221,930 | 254,425 | 264,289 |
| Operating Expenses | 441,750 | 454,514 | 423,462 |
| Travel | 7,015 | 5,061 | 5,234 |
| Capital Outlay | 8,770 | 0 | 4,900 |
| Total Expenditures | 679,465 | 714,000 | 697,885 |
| Ending Balance | <u>505,415</u> | <u>474,571</u> | <u>508,234</u> |
| Highest month-ending balance | 483,552 | 460,084 | 502,616 |
| Lowest month-ending balance | 407,048 | 408,864 | 398,715 |

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 54610 - DEPARTMENT OF CORRECTIONAL SERVICES WAREHOUSE REVOLVING FUND (83-958)
EXPENDED IN PROGRAM 495**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was established in FY2000 by Laws 1999, LB 873.

Section 83-958 states that this fund shall only be used for the purchase of items to be resold at cost to facilities and programs within the Department of Correctional Services. Facilities and programs within the department receiving items from the central warehouse system shall be billed for such goods at the time of delivery. All receipts from the items sold through the central warehouse system shall be deposited in this fund.

Transfers from the fund are not authorized under existing law.

This fund includes accounts called "Adjustments". These accounts were set up for the implementation of the Sales module for the Central Warehouse operation. These accounts are created due to the timing differences between receiving raw materials and issuing them to sales orders to the facilities. Basically, these are offset accounts. Generally, these accounts may net out with other adjustments or are written off to an expenditure code.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 203,234 | 454,703 | 507,632 |
| Revenue: | | | |
| Sales & Charges | 2,530,378 | 1,788,938 | 1,835,502 |
| Investment and Miscellaneous Income | 417,802 | 49,454 | 13,099 |
| Total Revenue | 2,948,180 | 1,838,392 | 1,848,601 |
| Expenditures: | | | |
| Raw Materials | 761,749 | 1,769,435 | 1,937,601 |
| Other Operating Expenses | 1,877,279 | 205 | 1,133 |
| Total Expenditures | 2,639,028 | 1,769,640 | 1,938,734 |
| Adjustments | (57,683) | (15,823) | 100,306 |
| Ending Balance | <u>454,703</u> | <u>507,632</u> | <u>517,805</u> |
| Highest month-ending balance | 350,094 | 383,188 | 427,329 |
| Lowest month-ending balance | 11,574 | 301,174 | 262,311 |

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)
EXPENDED IN PROGRAM 533**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Nebraska Educational Telecommunications Commission's (NETC) leases tower space primarily to other governmental entities or to those who provide a service to governmental entities. NETC rents tower space to Metropolitan Community College, Morrill County, the Agricultural Extension Service, U.S. Fish and Wildlife Service and NOAA (National Weather Service). There are also several commercial lessees, however the majority of the revenues are derived from governmental sources. Tower rental funds are expended for general transmitter operations.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|-----------------------------------|----------------|
| Tower Rental | | | |
| Metro Community College | | Negotiable (applies to all years) | |
| Morrill County | | Negotiable (applies to all years) | |
| Agricultural Extension | | Negotiable (applies to all years) | |
| U.S. Fish & Wildlife | | Negotiable (applies to all years) | |
| NOAA | | Negotiable (applies to all years) | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 511,934 | 521,134 | 504,181 |
| Revenue: | | | |
| Tower rental/other | 214,912 | 225,104 | 268,705 |
| Investment interest | 49,820 | 13,475 | 17,163 |
| Operating Transfer | | (6,388) | (5,260) |
| Total Revenue | 264,732 | 232,191 | 280,608 |
| Expenditures: | | | |
| Operating costs | 255,532 | 249,144 | 242,754 |
| Total Expenditures | 255,532 | 249,144 | 242,754 |
| Ending Balance | <u>521,134</u> | <u>504,181</u> | <u>542,035</u> |
| Highest month-ending balance | 726,123 | 708,121 | 615,142 |
| Lowest month-ending balance | 243,701 | 276,283 | 403,090 |

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24720 - NEB*SAT CASH FUND (79-1321)
EXPENDED IN PROGRAM 910**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The NEB*SAT Cash Fund was created in 1996 and placed under the direction of the Nebraska Educational Telecommunication Commission. According to state law the fund may be used for user fees, penalty fees, nonfederal grant or contract funds, gifts, bequests, equipment purchase fees, and any other such fees or payments which are related to NEB*SAT, distance learning activities and programs and other telecommunications-related activities. Insurance proceeds paid for the loss of capacity on a State owned transponder were deposited in this fund. Those proceeds, as well as any residual lease fees, are expended for digital television conversion.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Insurance proceeds from transponder | NA | NA | NA |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 1,353,391 | 105,310 | 8 |

| | | | |
|-----------------------|---------------|--------------|----------|
| Revenue: | | | |
| Interest income | 33,340 | 2,663 | 176 |
| Operating Transfer | | | (184) |
| Total Revenue* | 33,340 | 2,663 | 0 |

| | | | |
|---------------------------|------------------|----------------|----------|
| Expenditures: | | | |
| Conversion to digital | 1,281,421 | 107,965 | 0 |
| Total Expenditures | 1,281,421 | 107,965 | 0 |

| | | | |
|------------------------------|-----------------------|-----------------|-----------------|
| Ending Balance | <u>105,310</u> | <u>8</u> | <u>0</u> |
| Highest month-ending balance | 1,348,585 | 106,823 | 185 |
| Lowest month-ending balance | 105,310 | 8 | 0 |

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24810 - COORDINATING COMMISSION FOR POSTSECONDARY
EDUCATION CASH FUND (85-1419)
EXPENDED IN PROGRAM 640**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Coordinating Commission for Postsecondary Education Cash Fund is primarily derived from registration fees received from out-of-state higher education institutions seeking authorization to offer courses and programs in Nebraska and institutions wishing to establish a private college or university in the state. During 2009-11 through July 2011, the Commission did not receive any applications for new institutions, but did review the following out-of-state applications: Baker University, Sioux Falls Seminary, and National American University. Additionally, revenue generated by services rendered by the agency, which are incidental to its statutory or contractual functions, as well as reimbursements for conferences, seminars and workshops paid for by others may be credited to the fund. Amounts credited to the fund are expended to meet expenses associated with review of registrations as described above and may also be expended to publish and duplicate reports, coordinate studies, conduct conferences and other related activities.

Section 85-1419 authorizes transfers from this fund to the General Fund at the direction of the Legislature.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|---|----------------|----------------|----------------|
| Out-of-state institution course/program registration fee | \$1,300 | \$1,300 | \$2,625* |
| Out-of-state institution course registration fee | 1,000 | 1,000 | 1,775* |
| Application to establish private college or university | 2,400 | 2,400 | 3,550* |
| Application to add baccalaureate degree by a private college regulated by Nebraska Department of Education: | | | |
| Portion of fee retained by Department of Education (25%) | \$87.12 | \$87.12 | \$95.83 |
| Portion of fee remitted to Coordinating Commission (75%) | <u>261.36</u> | <u>261.36</u> | <u>287.50</u> |
| | \$348.48 | \$348.48 | \$383.33 |

* Base fee for one program; additional fees charged for additional programs.

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 34,731 | 29,423 | 23,243 |
| Revenue: | | | |
| Registration fees | 2,600 | 9,623 | 8,550 |
| Investment interest | 1,457 | 876 | 817 |
| Other | 0 | 52 | 0 |
| Total Revenue | 4,057 | 10,551 | 9,367 |
| Transfers to General Fund | 0 | 251 | 502 |
| Total Expenditures | 9,365 | 16,480 | 8,049 |
| Ending Balance | <u>29,423</u> | <u>23,243</u> | <u>24,059</u> |
| Highest month-ending cash balance | 34,986 | 33,006 | 28,113 |
| Lowest month-ending cash balance | 29,342 | 23,243 | 20,693 |

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24820 – NEBRASKA OPPORTUNITY GRANT FUND (85-1920)
EXPENDED IN PROGRAM 690**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Since 2003-04, amounts derived from net lottery receipts have been credited to this fund under provisions of Sec. 9-812. According to these provisions, amounts credited to the fund and authorized to be expended for student financial aid are to represent 24.75% of lottery receipts net of prizes, lottery operating expenses and an amount credited to the Compulsive Gamblers Assistance Fund. Amounts appropriated from the fund by the Legislature are distributed pursuant to the Nebraska Opportunity Grant Act by the Coordinating Commission as need-based student financial aid to Nebraska resident students attending Nebraska postsecondary institutions.

Lottery funds are credited quarterly to the Nebraska Opportunity Grant Fund. Grants for students receiving aid under the Nebraska Opportunity Grant Program are established at the beginning of each academic year. Subsequently, amounts are disbursed each semester to Nebraska students who are grant recipients. In order to manage the uncertainty associated with the level of lottery receipts that may be credited to the fund for each fiscal year, lottery receipts accumulated in the fund have been managed by the Coordinating Commission since the inception of the Nebraska Scholarship Program in an effort to achieve a grant disbursement schedule with greater certainty. This practice of funds management now allows lottery receipts accumulated in the fund during one fiscal year to be disbursed as financial aid in the subsequent fiscal year. For example, amounts accumulated in the fund during 2009-10 (\$8,064,931) approximated amounts disbursed as grants during 2010-11 (\$7,967,287). Similarly, amounts accumulated in the fund during 2010-11 (\$8,100,933) approximate the amount authorized to be disbursed as grants during 2011-12 (\$8,309,943). This practice affords greater certainty for student financial aid planning and administration. The practice also results in a significant balance accumulated in the fund throughout the fiscal year for distribution to grant recipients in the subsequent fiscal year. Additionally, the practice results in material levels of investment interest to be disbursed as student financial aid.

Transfers from this fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See fund description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 6,257,681 | 8,523,835 | 9,664,855 |
| Revenue: | | | |
| Distribution of lottery proceeds | 7,361,917 | 7,796,317 | 7,809,943 |
| Investment interest | 286,912 | 268,614 | 290,990 |
| Other * | -10,407 | 0 | 0 |
| Total Revenue | 7,638,422 | 8,064,931 | 8,100,933 |
| Expenditures: | | | |
| Student Financial Aid | 5,372,268 | 6,923,911 | 7,967,287 |
| Ending Balance | <u>8,523,835</u> | <u>9,664,855</u> | <u>9,798,501</u> |
| Highest month-ending cash balance | 8,523,835 | 9,664,855 | 9,798,501 |
| Lowest month-ending cash balance | 5,914,583 | 7,783,200 | 7,704,871 |

* Represents unused financial aid funds returned to the Commission by institutions for reallocation to eligible students attending other institutions. An alternative accounting of such returns is currently utilized.

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 801-808**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Chadron State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of tuition and fees.

Fund Summary⁽¹⁾

2008-09

2009-10

2010-11

Beginning Balance⁽²⁾

2,236,515

2,613,717

5,096,883

| | | | |
|--|-------------------------|-------------------------|-------------------------|
| Revenue: | | | |
| Tuition, fees & other charges ⁽³⁾ | 7,212,499 | 8,306,400 | 8,036,795 |
| Investment interest & other miscellaneous ⁽⁴⁾ | 195,224 | 991,638 | 1,374,499 |
| Intergovernmental revenue ⁽⁵⁾ | 5,000 | 59,124 | 22,634 |
| Total Revenue | 7,412,723 | 9,357,162 | 9,433,928 |
| Expenditures: | | | |
| State aided operations & aid | 7,035,521 | 6,881,867 | 7,516,772 |
| Total Expenditures | 7,035,521 | 6,881,867 | 7,516,772 |
| Transfers in ⁽⁶⁾ | 0 | 7,871 | 0 |
| Ending Balance ⁽²⁾ | <u>2,613,717</u> | <u>5,096,883</u> | <u>7,014,039</u> |
| Highest month-ending cash balance | 4,952,085 | 6,115,835 | 8,435,342 |
| Lowest month-ending cash balance | 906,916 | 153,548 | 3,661,944 |

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 493100 (NIS)

AGENCY 50-1 - CHADRON STATE COLLEGE**FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311), CONT'D.**

| <u>Schedule of Tuition and Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Tuition (85-503): | | | |
| Undergraduate resident (per credit hour) | 116.50 | 122.50 | 128.75 |
| Undergraduate non-resident (per credit hour) | 233.00 | 245.00 | 257.50 |
| Graduate resident (per credit hour) | 147.75 | 155.50 | 163.50 |
| Graduate non-resident (per credit hour) | 295.50 | 311.00 | 327.00 |
| | | | |
| Undergraduate on-line (per credit hour) | 168.50 | 180.00 | 190.00 |
| Graduate on-line (per credit hour) | 210.75 | 225.00 | 237.50 |
| | | | |
| <u>Mandatory Fees (85-503)</u> | | | |
| Admission/Matriculation fee (one-time) | 15.00 | 15.00 | 15.00 |
| Health fee | | | |
| Per credit hour | 2.80 | 3.80 | 3.95 |
| Maximum per semester | 33.60 | 45.60 | 47.40 |
| Technology fee (per credit hour) | 4.25 | 4.40 | 4.55 |
| | | | |
| <u>Other Fees (85-503)</u> | | | |
| Degree fee (one-time) | 20.00 | 20.00 | 20.00 |
| Parking | | | |
| Annual permit | 20.00 | 20.00 | 20.00 |
| Penalty | 20.00 | 20.00 | 20.00 |
| Placement/Credential fee | 30.00 | 30.00 | 30.00 |
| Student ID card | | | |
| Duplicate ID card/old card exchanged | 5.00 | 5.00 | 5.00 |
| Replacement ID card | 5.00 | 5.00 | 5.00 |
| Transcript fee (per transcript) | 5.00 | 5.00 | 5.00 |

AGENCY 50-3 - PERU STATE COLLEGE

**FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 821-828**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Peru State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of tuition and fees.

Fund Summary⁽¹⁾

2008-09

2009-10

2010-11

Beginning Balance⁽²⁾

4,705,513

4,171,688

5,107,061

| | | | |
|--|------------------|------------------|------------------|
| Revenue: | | | |
| Tuition, fees & other charges ⁽³⁾ | 6,110,628 | 6,490,809 | 6,378,079 |
| Investment interest & other miscellaneous ⁽⁴⁾ | 276,927 | 230,727 | 288,624 |
| Intergovernmental revenue ⁽⁵⁾ | 235,986 | 271,605 | 312,863 |
| Total Revenue | 6,623,541 | 6,993,141 | 6,979,566 |

| | | | |
|------------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| State aided operations & aid | 7,157,366 | 6,057,768 | 7,384,887 |
| Total Expenditures | 7,157,366 | 6,057,768 | 7,384,887 |

Ending Balance⁽²⁾

4,171,688

5,107,061

4,701,740

Highest month-ending cash balance

6,200,293

6,826,200

5,832,195

Lowest month-ending cash balance

4,132,263

3,021,985

2,694,554

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

AGENCY 50-3 - PERU STATE COLLEGE

FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311) (cont'd.)

| <u>Schedule of Tuition and Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---------------------------------------|-----------------------|-----------------------|
| Tuition (85-503): | | | |
| Undergraduate resident (per credit hour) | 116.50 | 122.50 | 128.75 |
| Undergraduate non-resident (per credit hour) | 233.00 | 123.50 | 129.75 |
| Graduate resident (per credit hour) | 147.75 | 155.50 | 163.50 |
| Graduate non-resident (per credit hour) | 295.50 | 311.00 | 327.00 |
| Undergraduate on-line (per credit hour) | 168.50 | 180.00 | 190.00 |
| Graduate on-line (per credit hour) | 210.75 | 225.00 | 237.50 |
| Early entry pilot program | | 50.00 | 50.00 |
| Mandatory Fees (85-503) | | | |
| Admission/Matriculation fee (one-time) | 10.00 | 10.00 | 10.00 |
| Event fee (per credit hour) | 1.75 | 1.75 | 1.75 |
| Facilities fee (per credit hour) ⁽¹⁾ | 7.00 | 8.00 | 14.00 |
| Health fee (per semester) | 20.00 | 20.00 | 20.00 |
| Technology fee (per credit hour) | 3.50 | 3.50 | 3.50 |
| Other Fees (85-503) | | | |
| Academic Resource Center (ARC) fee (per semester) | 6.00 | 6.00 | 6.00 |
| CLEP test administration fee | Varies | Varies | Varies |
| Course lab fee | Varies | Varies | Varies |
| Deferment fee (per semester) | 35.00 | 35.00 | 35.00 |
| Degree fee | | | |
| Undergraduate/Baccalaureate | 30.00 | 30.00 | 30.00 |
| Graduate/Master's | 40.00 | 40.00 | 40.00 |
| Distance learning/off & extended campus fee (per cr. hr.) | 15.00 | 15.00 | 15.00 |
| Late payment fee | 10% | 10% | 10% |
| | ----- Up to % of Unpaid Balance ----- | | |
| Late registration/enrollment fee | 10.00 | 10.00 | 10.00 |
| LEAP fee (per semester) | 6.00 | 6.00 | 6.00 |
| Library penalty fee (per day) | 0.10 | 0.10 | 0.10 |
| Music, private lessons (per credit hour) | 90.00 | 90.00 | 90.00 |
| Parking | | | |
| Annual permit | 20.00 | 20.00 | 20.00 |
| Penalty | 25.00 | 25.00 | 25.00 |
| Placement/Credential fee | 5.00 | 0 | 0 |
| Credential set-up fee | 10.00 | 0 | 0 |
| Returned check charge | 20.00 | 20.00 | 20.00 |
| Site specific fee (per course) | 40.00 | 0 | 0 |
| Student ID card | 2.00 | 2.00 | 2.00 |
| Replacement ID card | 3.00 | 3.00 | 3.00 |

⁽¹⁾Amount of fee credited to Fund 25030 for: 2008-09 2009-10 2010-11 Balance of fee credited to Fund 55030.
 1.75 2.72 2.00

AGENCY 50-4 - WAYNE STATE COLLEGE

**FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 831-838**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Wayne State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| See following page for schedule of tuition and fees. | | | |

| <u>Fund Summary</u> ⁽¹⁾ | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------|----------------|----------------|
|------------------------------------|----------------|----------------|----------------|

| | | | |
|---|-----------|-----------|------------|
| Beginning Balance ⁽²⁾ | 5,720,806 | 7,875,315 | 12,396,609 |
|---|-----------|-----------|------------|

| | | | |
|--|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Tuition, fees & other charges ⁽³⁾ | 11,941,509 | 12,900,775 | 13,000,640 |
| Investment interest & other miscellaneous ⁽⁴⁾ | 822,521 | 707,442 | 801,451 |
| Intergovernmental revenue ⁽⁵⁾ | 561,686 | 560,855 | 579,730 |
| Total Revenue | 13,325,716 | 14,169,072 | 14,381,821 |

| | | | |
|--|-------------------|------------------|-------------------|
| Expenditures: | | | |
| State aided operations and aid | 11,171,207 | 9,652,563 | 11,328,891 |
| Total Expenditures | 11,171,207 | 9,652,563 | 11,328,891 |
| Transfers in ⁽⁶⁾ | 0 | 0 | 544 |
| Transfers out ⁽⁶⁾ | 0 | 0 | 600,000 |
| Adjustments affecting fund equity ⁽⁷⁾ | 0 | 4,785 | 0 |

| | | | |
|--------------------------------------|-------------------------|--------------------------|--------------------------|
| Ending Balance ⁽²⁾ | <u>7,875,315</u> | <u>12,396,609</u> | <u>14,850,083</u> |
|--------------------------------------|-------------------------|--------------------------|--------------------------|

| | | | |
|-----------------------------------|------------|------------|------------|
| Highest month-ending cash balance | 10,741,162 | 12,924,678 | 15,736,161 |
| Lowest month-ending cash balance | 4,654,637 | 6,643,120 | 9,438,064 |

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾ Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Accounts 493100 [In] and 493200 [Out] (NIS)

⁽⁷⁾Account 865100 (NIS).

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311) (cont'd.)

| <u>Schedule of Tuition and Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| <u>Tuition (85-503):</u> | | | |
| Undergraduate resident (per credit hour) | 116.50 | 122.50 | 128.75 |
| Undergraduate non-resident (per credit hour) | 233.00 | 245.00 | 257.50 |
| Graduate resident (per credit hour) | 147.75 | 155.50 | 163.50 |
| Graduate non-resident (per credit hour) | 295.50 | 311.00 | 327.00 |
| Undergraduate on-line (per credit hour) | 168.50 | 180.00 | 190.00 |
| Graduate on-line (per credit hour) | 210.75 | 225.00 | 237.50 |
| <u>Mandatory Fees (85-503)</u> | | | |
| Admission/Matriculation fee (one-time) | 30.00 | 30.00 | 30.00 |
| Event fee | | | |
| Per credit hour | 7.50 | 7.50 | 7.50 |
| Maximum per semester | 90.00 | 90.00 | 90.00 |
| Health fee | | | |
| Per credit hour | 3.50 | 3.50 | 3.50 |
| Maximum per semester | 42.00 | 42.00 | 42.00 |
| Student record fee (per credit hour) | 0.25 | 0.25 | 0.25 |
| Technology fee | | | |
| On-campus per credit hour | 6.50 | 6.50 | 6.50 |
| On-campus maximum per semester | 78.00 | 78.00 | 78.00 |
| Extended campus per credit hour | 6.50 | 6.50 | 6.50 |
| Extended campus fee (per credit hour) | 20.00 | 20.00 | 20.00 |
| Facilities fee ⁽¹⁾ | 13.00 | 14.00 | 17.25 |
| <u>Other Fees (85-503)</u> | | | |
| Degree/Graduation fee | | | |
| Undergraduate/Baccalaureate | 35.00 | 35.00 | 35.00 |
| Graduate/Master's | 60.00 | 60.00 | 60.00 |
| Failure to pay penalty | 100.00 | 100.00 | 100.00 |
| Late payment fee (as % of balance) | 2% monthly | 2% monthly | 2% monthly |
| Late registration fee | 15.00 | 15.00 | 15.00 |
| Library penalty (per day) | Varies | Varies | Varies |
| Library user fee (annual) | 5.00 | 5.00 | 5.00 |
| Music, locker rental (per semester) | 10.00 | 10.00 | 10.00 |
| Music, instrument rental (per semester) | 10.00 | 10.00 | 10.00 |
| Parking ⁽²⁾ | | | |
| Annual 1 st vehicle | 40.00 | 40.00 | 40.00 |
| Annual 2 nd vehicle | 20.00 | 20.00 | 20.00 |
| Annual Reserved – Hahn Administration Building | 60.00 | 60.00 | 60.00 |
| Semester | 24.00 | 24.00 | 24.00 |
| Summer Only | 13.00 | 13.00 | 13.00 |
| Placement/Credential fee | 30.00 | 30.00 | 30.00 |
| Reinstatement after administrative withdrawal | 100.00 | 100.00 | 100.00 |
| Returned check charge | 35.00 | 35.00 | 35.00 |
| Student ID card replacement | 15.00 | 15.00 | 15.00 |
| Transcript fee | 4.00 | 4.00 | 4.00 |

⁽¹⁾ Amount of fee credited to Fund 25040 for: 2008-09 2009-10 2010-11 Balance of fee credited to Fund 55040.
1.00 2.00 2.00

⁽²⁾ 20% of fee proceeds credited to Fund 25040, balance credited to Fund 55040.

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25041 – WAYNE STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 945 & 952**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 25040) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees. In 2005-06, 2007-08 and 2010-11; amounts were transferred to this fund from Fund 25040 for this purpose. Of amounts transferred to the fund in 2005-06, \$75,419 was transferred back to Fund 25040 and \$1,500,000 was transferred to Fund 25090 in 2007-08.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See Fund Description.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

4,411,500

4,329,652

2,745,718

| | | | |
|--|---------------|------------------|----------------|
| Transfers in | 0 | 0 | 600,000 |
| Expenditures: | | | |
| Street improvements & pedestrian commons | 18,001 | 286,153 | 0 |
| Carhart Science Building renovations | 63,847 | 1,297,781 | 312,764 |
| Total Expenditures | 81,848 | 1,583,934 | 312,764 |

Ending Balance

4,329,652

2,745,718

3,032,954

Highest month-ending cash balance

4,411,500

4,328,621

3,147,672

Lowest month-ending cash balance

4,329,652

2,364,715

2,598,631

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25070 – BOARD OF TRUSTEES CASH FUND (85-311)
EXPENDED IN PROGRAM 048**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund is utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State College System. Other than interest accruing on the invested balance, the fund has remained inactive over the three fiscal years of the report period.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 6,023 | 6,307 | 6,516 |
| Revenue: | | | |
| Investment interest | 284 | 209 | 222 |
| Total Revenue | 284 | 209 | 222 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>6,307</u> | <u>6,516</u> | <u>6,738</u> |
| Highest month-ending cash balance | 6,307 | 6,516 | 6,738 |
| Lowest month-ending cash balance | 6,046 | 6,326 | 6,538 |

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25090 – SPECIAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 921**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was administratively created to accommodate separate and distinct accounting for costs associated with implementation of a common student information system (NeSIS) with the University of Nebraska and migration of the Nebraska State College System to the University's financial/human resources system (SAP). A balance of \$1,500,000 was transferred from the Wayne State College Capital Projects Cash Fund (Fund 25041) in 2007-08 to support related costs.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|------------------|------------------|------------------|
| Beginning Balance | 1,541,672 | 1,614,038 | 1,627,960 |
| Revenue: | | | |
| Investment interest | 72,366 | 53,423 | 55,261 |
| Total Revenue | 72,366 | 53,423 | 55,261 |
| Total Expenditures | 0 | 39,501 | 162,097 |
| Ending Balance | <u>1,614,038</u> | <u>1,627,960</u> | <u>1,521,124</u> |
| Highest month-ending cash balance | 1,614,038 | 1,658,593 | 1,649,742 |
| Lowest month-ending cash balance | 1,547,699 | 1,618,976 | 1,521,124 |

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 55010 – CHADRON STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 809**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Chadron State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| <u>Schedule of Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Room (85-408) | | | |
| Private – Edna Work Hall (per semester) | 1,806 | 1,897 | 1,992 |
| Private – all other (per semester) | 1,638 | 1,720 | 1,806 |
| Semi-private – Edna Work Hall (per semester) | 1,202 | 1,262 | 1,326 |
| Semi-private – all other (per semester) | 1,092 | 1,147 | 1,205 |
| Family housing (per month – varies by facility) | 305 to 481 | 320 to 505 | 336 to 531 |
| Board (per semester) (85-408) varies by meal plan | 481 to 1,235 | 505 to 1,297 | 523 to 1,343 |
| Facilities fee (per credit hour) (85-408) | | | |
| On-campus ⁽¹⁾ | 13.10 | 14.10 | 14.50 |
| Off-campus | 11.10 | 12.10 | 12.50 |
| Housing deposit | 100.00 | 100.00 | 100.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 138,895 | 130 | 210,920 |

| | | | |
|-------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Allotment from revenue bond trustee | 2,370,000 | 2,815,000 | 2,580,000 |
| Investment income and other | 9,511 | 10,714 | 42 |
| Total Revenue | 2,379,511 | 2,825,714 | 2,580,042 |

| | | | |
|---|------------------|------------------|------------------|
| Expenditures: | | | |
| Operations & maintenance of revenue bond facilities | 2,518,276 | 2,614,924 | 2,434,279 |
| Total Expenditures | 2,518,276 | 2,614,924 | 2,434,279 |

| | | | |
|-----------------------------------|------------|----------------|----------------|
| Ending Balance | <u>130</u> | <u>210,920</u> | <u>356,683</u> |
| Highest month-ending cash balance | 180,992 | 227,655 | 359,169 |
| Lowest month-ending cash balance | 130 | 1,236 | 86,140 |

(1) For 2008-09 and 2009-10, \$2 / credit hour credited to Fund 49000 for application toward non revenue bond facility parking. For 2010-11, entire fee credited to Fund 55010.

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55011 – CHADRON STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

| <u>Schedule of Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 243,527 | 254,952 | 254,952 |
| Revenue: | | | |
| Investment income and other | 11,425 | 0 | 7,750 |
| Total Revenue | 11,425 | 0 | 7,750 |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>254,952</u> | <u>254,952</u> | <u>262,702</u> |
| Highest month-ending cash balance | 254,952 | 254,952 | 262,702 |
| Lowest month-ending cash balance | 244,474 | 254,952 | 254,952 |

AGENCY 50-3 - PERU STATE COLLEGE

**FUND 55030 – PERU STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 829**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Peru State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| <u>Schedule of Fees</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Room (85-408) | | | |
| Private (per semester – varies by facility) | 1,696 or 1,989 | 1,746 or 2,049 | 1,833 or 2,151 |
| Semi-private (per semester – varies by facility) | 1,130 or 1,326 | 1,164 or 1,366 | 1,222 or 1,434 |
| Apartments (per month – varies by facility) | 330 to 425 | 342 to 425 | 359 to 447 |
| Board (per semester) (85-408) varies by meal plan | 1,082 | 1,115 | 400 to 1,350 |
| Facilities fee (per credit hour) (85-408) ⁽¹⁾ | 7.00 | 8.00 | 14.00 |
| Housing deposit (85-408) | 100.00 | 100.00 | 100.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 88,212 | 92,681 | 128,108 |

| | | | |
|-------------------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Allotment from revenue bond trustee | 805,000 | 800,000 | 800,000 |
| Investment income and other | 8,177 | 5,699 | 41,282 |
| Total Revenue | 813,177 | 805,699 | 841,282 |

| | | | |
|---|----------------|----------------|----------------|
| Expenditures: | | | |
| Operations & maintenance of revenue bond facilities | 808,708 | 770,272 | 825,820 |
| Total Expenditures | 808,708 | 770,272 | 825,820 |

| | | | |
|-----------------------------------|----------------------|-----------------------|-----------------------|
| Ending Balance | <u>92,681</u> | <u>128,108</u> | <u>143,570</u> |
| Highest month-ending cash balance | 218,954 | 244,875 | 290,602 |
| Lowest month-ending cash balance | 38,480 | 46,398 | 48,541 |

⁽¹⁾ Amount of fee credited to Fund 55030 for: 2008-09 2009-10 2010-11 Balance of fee credited to Fund 25030.
5.25 5.28 12.00

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55031 – PERU STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55030) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 590,886 | 618,608 | 639,093 |

| | | | |
|-----------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Investment income and other | 27,722 | 20,485 | 21,845 |
| Total Revenue | 27,722 | 20,485 | 21,845 |

| | | | |
|---------------------------|----------|----------|----------|
| Expenditures: | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |

| | | | |
|-----------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>618,608</u> | <u>639,093</u> | <u>660,938</u> |
| Highest month-ending cash balance | 618,608 | 639,093 | 660,938 |
| Lowest month-ending cash balance | 593,182 | 620,500 | 641,332 |

AGENCY 50-4 - WAYNE STATE COLLEGE

**FUND 55040 - WAYNE STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 839**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Wayne State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center, residence facilities, and recreation center. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| Schedule of Fees | 2008-09 | 2009-10 | 2010-11 |
|---|----------------|----------------|----------------|
| Room (per semester) (85-408) | | | |
| Standard room | 1,195 | 1,255 | 1,330 |
| Premium room | 2,090 | 2,196 | 2,330 |
| Board (per semester) (85-408) varies by meal plan | 481 to 1,332 | 507 to 1,385 | 507 to 1,440 |
| Campus facilities fee (85-408) ⁽¹⁾ | | | |
| Per credit hour | 13.00 | 14.00 | 17.25 |
| Maximum per semester | 156.00 | 168.00 | 207.00 |
| Housing deposit (85-408) | 100.00 | 100.00 | 100.00 |
| Parking permit fee (per year) (85-408) ⁽²⁾ | | | |
| Annual 1 st vehicle | 40.00 | 40.00 | 40.00 |
| Annual 2 nd vehicle | 20.00 | 20.00 | 20.00 |
| Annual reserved – Hahn Administration Building | 60.00 | 60.00 | 60.00 |
| Semester | 24.00 | 24.00 | 24.00 |
| Summer only | 13.00 | 13.00 | 13.00 |
| Parking penalty | Varies | Varies | Varies |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|---|----------------|----------------|----------------|
| Beginning Balance | 19,802 | 262,710 | 276,398 |
| Revenue: | | | |
| Allotment from revenue bond trustee | 3,925,000 | 3,650,000 | 3,900,000 |
| Investment income and other | 12,974 | -8,481 | 6,661 |
| Total Revenue | 3,937,974 | 3,641,519 | 3,906,661 |
| Expenditures: | | | |
| Operations & maintenance of revenue bond facilities | 3,695,066 | 3,628,931 | 3,851,563 |
| Total Expenditures | 3,695,066 | 3,628,931 | 3,851,563 |
| Adjustments affecting fund equity | 0 | 1,100 | 0 |
| Ending Balance | <u>262,710</u> | <u>276,398</u> | <u>331,496</u> |
| Highest month-ending cash balance | 262,710 | 366,055 | 403,352 |
| Lowest month-ending cash balance | 38,579 | 163,414 | 170,168 |

⁽¹⁾ Amount of fee credited to Fund 55040 for: 2008-09 2009-10 2010-11 Balance of fee credited to Fund 25040.
 12.00 12.00 15.25

⁽²⁾ 80% of fee proceeds credited to Fund 55040, balance credited to Fund 25040.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55041 – WAYNE STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 405,832 | 424,871 | 3,238,923 |
| Revenue: | | | |
| Transfer from revenue bond trustee | 0 | 2,800,000 | 900,000 |
| Investment income and other | 19,039 | 14,052 | 116,360 |
| Total Revenue | 19,039 | 2,814,052 | 1,016,360 |
| Expenditures: | | | |
| | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>424,871</u> | <u>3,238,923</u> | <u>4,255,283</u> |
| Highest month-ending cash balance | 424,871 | 3,238,923 | 4,255,283 |
| Lowest month-ending cash balance | 407,409 | 424,871 | 2,869,670 |

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55042 – WAYNE STATE COLLEGE REVENUE BOND RESIDENCE LIFE FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as a mechanism to account separately for student housing deposits. When received, housing deposits are credited to the fund as revenue. Reductions to revenue are recorded when deposits are returned to students.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Beginning Balance | 33,710 | 31,505 | 27,700 |
| Revenue: | | | |
| Net housing deposits / housing deposit (refunds) | -2,205 | -3,805 | 61,713 |
| Total Revenue | -2,205 | -3,805 | 61,713 |
| Expenditures: | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>31,505</u> | <u>27,700</u> | <u>89,413</u> |
| Highest month-ending cash balance | 60,519 | 34,805 | 114,777 |
| Lowest month-ending cash balance | 29,718 | 18,905 | 27,500 |

AGENCY 50-0 - BOARD OF TRUSTEES - NEBRASKA STATE COLLEGES

**FUND 55050 - STATE COLLEGE FACILITY FEE FUND (85-328)
 (Includes Subsidiary Funds 55060, 55070 & 55080)
 EXPENDED IN PROGRAMS 919 & 920 (Debt Service) and Various 900 Series Programs (Capital Projects)**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the fund is derived from assessment of a facilities fee under authority of the Board of Trustees as well as interest on invested fund balances. Amounts accumulated in the fund are authorized to be expended to pay costs of capital improvement projects approved by the board. Beginning with FY 1999-00 and continuing through 2008-09, \$400,000 was scheduled to be expended annually from the fund to retire bonds issued under authority of LB 1100 (1998). The related bond issue financed capital improvement projects at the State College campuses. Beginning with FY 2006-07 and continuing through 2019-20, amounts ranging from \$200,000 for 2006-07, \$400,000 for 2007-08, \$600,000 for 2008-09, and \$1,200,000 for each of 2009-10 through 2019-20 were scheduled to be expended from the fund to retire bonds issued under authority of LB 605 (2006). The related bond issue financed capital improvement projects at the State College campuses. The balance of amounts accumulated in the fund is available to support other capital improvement projects approved by the board.

Transfers from the fund to the General Fund are not explicitly authorized under existing law.

| Schedule of Fees | 2008-09 | 2009-10 | 2010-11 |
|--|----------------|----------------|----------------|
| Facilities improvement fee (per credit hour) | 9.00 | 10.00 | 10.00 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 1,956,289 | 2,195,272 | 2,733,972 |

| | | | |
|----------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Facilities improvement fee | 1,853,306 | 2,098,708 | 2,030,188 |
| Investment interest | 95,007 | 73,133 | 109,742 |
| | | | -99 |
| Total Revenue | 1,948,313 | 2,171,841 | 2,139,831 |

| | | | |
|---|------------------|------------------|------------------|
| Expenditures: | | | |
| Debt service - LB1100 (1998) bonds | 400,000 | 28,773 | 0 |
| Debt service - LB 605 (2006) bonds | 600,000 | 1,200,000 | 1,200,000 |
| Capital improvement projects & related expenses | 709,329 | 404,368 | 70,133 |
| | | | |
| Total Expenditures | 1,709,329 | 1,633,141 | 1,270,133 |

| | | | |
|-----------------------------------|------------------|------------------|------------------|
| Ending Balance | 2,195,273 | 2,733,972 | 3,603,670 |
| Highest month-ending cash balance | 2,456,904 | 2,728,105 | 3,916,261 |
| Lowest month-ending cash balance | 1,929,577 | 1,712,604 | 2,667,615 |

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25110 - THE UNIVERSITY CASH FUND (85-125) EXPENDED IN STATE-AIDED PROGRAMS (Includes fund 25210 - UNL Designated Cash)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska - Lincoln (UNL) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNL receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Undergraduate Tuition/SCH: | | | |
| Resident | 179.75 | 187.00 | 198.25 |
| Non-Resident | 533.75 | 555.00 | 588.25 |
| Graduate Tuition/SCH | | | |
| Resident | 237.50 | 247.00 | 261.75 |
| Non-Resident | 640.25 | 715.25 | 705.75 |
| First Professional Tuition/SCH: | | | |
| Resident | 250.50 | 277.50 | 311.25 |
| Non-Resident | 671.50 | 715.25 | 775.25 |
| NCTA Tuition/SCH: | | | |
| Resident | 96.75 | 100.50 | 106.50 |
| Non-Resident | 193.00 | 200.75 | 212.75 |

| <u>Fund Summary</u> ¹ | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|-------------------|--------------------|--------------------|
| Beginning Balance ² | 74,423,673 | 93,376,108 | 117,506,369 |
| Revenue: | | | |
| Intergovernmental | 3,537,565 | 3,499,783 | 3,182,310 |
| Tuition, fees and other charges | 103,167,163 | 104,138,770 | 125,983,229 |
| Investment income and miscellaneous | 57,734,460 | 59,906,069 | 58,945,861 |
| Other financing sources | (16,817,923) | 3,519,369 | (6,315,503) |
| Total Revenue | 147,621,265 | 171,063,991 | 181,795,897 |
| Expenditures: | | | |
| State aided operations | 121,304,693 | 130,265,898 | 144,994,554 |
| Construction/renovation/equipment | 7,364,137 | 16,667,832 | 7,614,577 |
| Total Expenditures | 128,668,830 | 146,933,730 | 152,609,131 |
| Ending Balance ^{2, 3} | <u>93,376,108</u> | <u>117,506,369</u> | <u>146,693,135</u> |
| Highest month-ending balance | 125,685,919 | 160,289,824 | 183,680,268 |
| Lowest month-ending balance | 67,385,559 | 77,689,046 | 109,017,863 |

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25120 - THE TEMPORARY UNIVERSITY FUND (85-124)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary University Fund consists of (1) the proceeds of investments of the permanent fund; (2) the rental of the university and agricultural college lands and the interest upon deferred payments on sale of the lands; (3) the rentals or income of lands or other property donated without particular uses being specified; and (4) such sums as may be from time to time appropriated for the use of the university. All money in this fund is used for the maintenance of the university, including buildings and permanent improvements.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NA | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 61,668 | 291,078 | 140,202 |

| | | | |
|-------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Other financing sources | 413,802 | 149,124 | 556,293 |
| Total Revenue | 413,802 | 149,124 | 556,293 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Operating expenses | 300,000 | 300,000 | 650,000 |
| Total Expenditures | 300,000 | 300,000 | 650,000 |

| | | | |
|------------------------------|----------------|----------------|---------------|
| Ending Balance | <u>291,078</u> | <u>140,202</u> | <u>46,495</u> |
| Highest month-ending balance | 358,589 | 362,638 | 687,578 |
| Lowest month-ending balance | 212,943 | 61,638 | 46,495 |

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 25140 - UNIVERSITY OF NEBRASKA AT OMAHA CASH FUND (85-192)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 25230 - UNO Designated Cash**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Omaha (UNO) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNO receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Undergrad. Tuition/SCH | | | |
| Resident | 164.00 | 170.50 | 180.75 |
| Non Resident | 483.25 | 502.50 | 532.75 |
| Graduate Tuition/SCH | | | |
| Resident | 204.25 | 212.50 | 225.25 |
| Non Resident | 537.75 | 559.25 | 592.75 |

| <u>Fund Summary</u> ¹ | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|----------------|----------------|----------------|
| Beginning Balance ² | 14,581,468 | 17,420,099 | 24,390,580 |

| | | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Intergovernmental | 1,544,867 | 1,799,194 | 1,846,274 |
| Tuition, fees and other charges | 52,997,413 | 53,577,840 | 58,963,400 |
| Investment income and miscellaneous | 2,388,997 | 3,361,642 | 3,485,305 |
| Other financing sources | (4,534,448) | (1,976,263) | (5,857,099) |
| Total Revenue | 52,396,829 | 56,762,413 | 58,437,880 |

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| State aid operations | 46,960,144 | 48,566,512 | 53,705,203 |
| Construction/renovation/equipment | 2,598,053 | 1,225,420 | 1,885,286 |
| Total Expenditures | 49,558,197 | 49,791,932 | 55,590,489 |

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Ending Balance ^{2, 3} | <u>17,420,099</u> | <u>24,390,580</u> | <u>27,237,971</u> |
| Highest month-ending balance | 24,992,098 | 32,278,225 | 35,383,186 |
| Lowest month-ending balance | 7,275,094 | 8,794,533 | 14,063,347 |

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 25150 - THE UNIVERSITY CASH FUND (85-125)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 2522 - UNMC Designated Cash**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The University of Nebraska Medical Center's (UNMC) cash fund revenue consists of tuition and fees collected from the students by the authority of the Board of Regents for university purposes. It also consists of interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. These cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary¹

2008-09

2009-10

2010-11

Beginning Balance²

30,249,265

14,394,865

45,807,082

| | | | |
|-------------------------------------|--------------|-------------|------------|
| Revenue: | | | |
| Tobacco Products Tax | 10,794,164 | 10,607,106 | 10,670,402 |
| Intergovernmental | (415,537) | 14,185,433 | 17,550,275 |
| Tuition, fees and other charges | 53,152,338 | 77,375,125 | 46,372,282 |
| Investment income and miscellaneous | 9,003,463 | 418,682 | 3,978,792 |
| Other financing sources | (11,490,086) | (1,158,048) | 1,305,007 |
| Total Revenue | 61,044,342 | 101,428,298 | 79,876,758 |

| | | | |
|-----------------------------------|------------|------------|------------|
| Expenditures: | | | |
| State-aided operations | 71,767,410 | 68,111,736 | 77,784,457 |
| Construction/renovation/equipment | 5,131,332 | 1,904,345 | 1,869,019 |
| Total Expenditures | 76,898,742 | 70,016,081 | 79,653,476 |

Ending Balance^{2,3}

14,394,865

45,807,082

46,030,364

Highest month-ending balance
Lowest month-ending balance

15,602,481
7,675,810

46,876,761
8,245,720

48,246,616
23,562,268

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations and UNMC's depreciation reserve.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25150 - THE UNIVERSITY CASH FUND (85-125) (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| College of Medicine/Sem.: | | | |
| Resident | 11,654.00 | 12,120.00 | 12,847.00 |
| Non Resident | 27,327.00 | 28,420.00 | 30,125.00 |
| Graduate/SCH | | | |
| Resident | 237.50 | 247.00 | 665.75 |
| Non Resident | 640.25 | 261.75 | 705.75 |
| College of Nursing/SCH | | | |
| <u>Baccalaureate</u> | | | |
| Resident | 227.75 | 236.75 | 251.00 |
| Non Resident | 666.75 | 693.50 | 735.00 |
| <u>Masters</u> | | | |
| Resident | 257.75 | 380.50 | 403.25 |
| Non Resident | 719.75 | 748.25 | 793.50 |
| <u>Beyond Masters</u> | | | |
| Residents | | | |
| Non Residents | | 268.00 | 284.00 |
| College of Pharmacy/Sem.: | | 748.50 | 793.50 |
| <u>Year 1</u> | | | |
| Resident | 7,631.00 | 7,936.00 | 8,412.00 |
| Non Resident | 14,820.00 | 15,413.00 | 16,338.00 |
| <u>Years 2-4</u> | | | |
| Resident | 5,631.00 | 5,856.00 | 6,207.00 |
| Non Resident | 14,820.00 | 15,413.00 | 16,338.00 |
| College of Dentistry/Sem.: | | | |
| <u>Years 1,2,3</u> | | | |
| Resident | 8,182.00 | 9,939.00 | 10,535.00 |
| Non Resident | 22,105.00 | 22,989.00 | 24,368.00 |
| <u>Year 4 & Beyond</u> | | | |
| Resident | 8,182.00 | 8,509.00 | 9,020.00 |
| Non Resident | 22,105.00 | 22,989.00 | 24,368.00 |
| Dental Hygiene/SCH: | | | |
| Resident | 179.75 | 187.00 | 198.25 |
| Non Resident | 533.75 | 555.00 | 588.25 |
| School of Allied Health/SCH: | | | |
| Resident | 179.75-237.50 | 187.00 -247.00 | 198.25-261.75 |
| Non Resident | 533.75-640.25 | 555.00-665.75 | 558.25-705.75 |
| <u>Physical Therapists</u> | | | |
| Resident | 3,785.25 | 3,936.75 | 5,641.00 |
| Non Resident | 9,341.25 | 9,715.25 | 10,298.00 |

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25160 – UNMC MEDICAL EDUCATION

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The UNMC Medical Education Fund was set up to account for required federal matching funds through the Nebraska Department of Health and Human Services.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 0 | 0 | 0 |

| | | | |
|---------------|------------|------------|------------|
| Revenue: | | | |
| Cash | 14,308,774 | 14,308,774 | 14,550,000 |
| Total Revenue | 14,308,774 | 14,308,774 | 14,550,000 |

| | | | |
|--------------------|------------|------------|------------|
| Expenditures: | | | |
| Operations | 14,308,774 | 14,308,774 | 14,550,000 |
| Total Expenditures | 14,308,774 | 14,308,774 | 14,550,000 |

| | | | |
|-----------------------|----------|----------|----------|
| Ending Balance | <u>0</u> | <u>0</u> | <u>0</u> |
|-----------------------|----------|----------|----------|

Highest month-ending balance
 Lowest month-ending balance

AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION

**FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Central Administration Designated Cash Fund is set up for plant funds and the retirement of indebtedness activity. A tuition rate increase of 1.5% each year for four years has been earmarked for deferred maintenance per LB 1100 (1998). These tuition revenues earmarked for LB 1100 debt service have been transferred into the fund from campus cash funds. The money in the fund will be periodically paid to a bond trustee for making principal and interest payments per LB 1100. Beginning in 2005-06, a tuition rate increase of 1.0% each year for four years has been earmarked for new and renovated buildings per LB605 (2005).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Tuition rate increase | 4.5% | 4.5% | 4.5% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 215,767 | 232,863 | 2,748,009 |
| Revenue: | | | |
| Campus cash | 7,896,596 | 8,100,000 | 11,000,000 |
| Investment income | 17,096 | 68,962 | 105,487 |
| Other Financing Sources | | | |
| Total Revenue | 7,913,692 | 8,168,962 | 11,105,487 |
| Expenditures: | | | |
| Payment to bond trustee | 7,896,596 | 5,653,816 | 11,000,000 |
| Total Expenditures | 7,896,596 | 5,653,816 | 11,000,000 |
| Ending Balance | <u>232,863</u> | <u>2,748,009</u> | <u>2,853,496</u> |
| Highest month-ending balance | 2,844,080 | 2,748,009 | 5,548,900 |
| Lowest month-ending balance | 216,601 | 80,493 | 2,757,633 |

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 25020 - UNIVERSITY OF NEBRASKA AT KEARNEY CASH FUND (85-1,123)
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Kearney (UNK) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNK receives interest income from invested university funds. Cash funds are expended for the general operation of state-aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Tuition/SCH: | | | |
| Undergraduate – Resident | 145.50 | 151.25 | 160.25 |
| Undergraduate - Non-resident | 298.00 | 310.00 | 328.50 |
| Graduate – Resident | 180.25 | 187.50 | 198.75 |
| Graduate - Non-resident | 372.75 | 387.78 | 411.00 |

| Fund Summary¹ | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance² | 13,114,527 | 15,636,287 | 18,254,734 |

| | | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Intergovernmental | 872,232 | 890,300 | 852,548 |
| Tuition, fees, and other charges | 21,552,277 | 22,232,283 | 25,385,176 |
| Investment income and miscellaneous | 891,456 | 768,812 | 1,229,758 |
| Other financing sources | (1,093,957) | (1,210,197) | (1,879,496) |
| Total Revenue | 22,222,008 | 22,681,198 | 25,587,986 |

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| State aided operations | 19,427,383 | 19,815,191 | 23,588,044 |
| Construction/renovation/equipment | 272,865 | 247,560 | 0 |
| Total Expenditures | 19,700,248 | 20,062,751 | 23,588,044 |

| | | | |
|-----------------------------------|--------------------------|--------------------------|--------------------------|
| Ending Balance² | <u>15,636,287</u> | <u>18,254,734</u> | <u>20,254,676</u> |
| Highest month-ending balance | 20,643,227 | 23,836,400 | 25,434,741 |
| Lowest month-ending balance | 8,563,427 | 14,557,180 | 17,153,050 |

⁽¹⁾Fund Summary is reported on cash basis with no adjustments for fiscal year-end encumbrances.

⁽²⁾Balances include all cash fund asset accounts.

⁽³⁾Revenue account series 7130

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Facility Fee/SCH | 6.00 | 6.00 | 6.00 |
| Student Activity Fee/Sem. | 13.00 | 13.00 | 14.00 |
| Student Event Fee/Sem. | 59.00 | 62.00 | 62.00 |
| Student Health Fee/Sem. | 80.00 | 80.00 | 80.00 |
| Board/Sem. | 1,530.00 | 1,690.00 | 1,783.00 |
| Room/Sem. | 1,635.00 | 1,725.00 | 1,820.00 |
| Technology Fee/SCH | 8.00 | 8.00 | 8.00 |
| Union Renovation/Sem. | 50.00 | 50.00 | 50.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 5,325,128 | 9,412,096 | 11,717,786 |

| | | | |
|-------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Intergovernmental | 50,410 | 49,063 | 38,126 |
| Sales and other charges | 9,546,581 | 10,077,457 | 9,737,105 |
| Miscellaneous | 7,757,048 | 8,226,747 | 8,448,325 |
| Other financing sources | 134,438 | 88,802 | 88,067 |
| Total Revenue | 17,488,477 | 18,442,069 | 18,311,623 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Revolving operations | 16,094,133 | 16,136,379 | 16,837,648 |
| Total Expenditures | 16,094,133 | 16,136,379 | 16,837,648 |

| | | | |
|------------------------------|-------------------------|--------------------------|--------------------------|
| Ending Balance | <u>9,412,096</u> | <u>11,717,786</u> | <u>13,191,761</u> |
| Highest month-ending balance | 10,234,961 | 11,886,498 | 14,521,715 |
| Lowest month-ending balance | 6,847,753 | 8,278,104 | 9,472,362 |

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55110 - UNIVERSITY AUXILIARY ENTERPRISE FUND
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.)

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Program & facility fee/sem. – UNL | 420.70 | 448.10 | 462.90 |
| Room and board/year – UNL | 6,882.00 | 7,260.00 | 7,312.00 |
| Technology fee/SCH – UNL | 7.35 | 7.35 | 7.35 |
| Room and board/sem. – NCTA | 2,042.00 | 2,042.00 | 2,070 |
| Student health & activity fee/sem. – NCTA | 78.50 | 78.50 | |
| Academic/Student Fee (consolidated)/sem | | | 333.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 109,993,249 | 119,907,473 | 118,377,484 |

| | | | |
|-------------------------|--------------------|--------------------|--------------------|
| Revenue: | | | |
| Intergovernmental | 35,466 | 5,670 | 244,663 |
| Sales and other charges | 210,387,247 | 217,771,282 | 223,365,406 |
| Miscellaneous | 75,063,977 | 78,474,730 | 88,983,275 |
| Other financing charges | (8,229,898) | (1,977,755) | (1,712,937) |
| Total Revenue | 277,256,792 | 294,273,927 | 310,880,407 |

| | | | |
|---------------------------|--------------------|--------------------|--------------------|
| Expenditures: | | | |
| Revolving operations | 267,342,568 | 295,803,916 | 299,938,232 |
| Total Expenditures | 267,342,568 | 295,803,916 | 299,938,232 |

| | | | |
|-----------------------|---------------------------|---------------------------|---------------------------|
| Ending Balance | <u>119,907,473</u> | <u>118,377,484</u> | <u>129,319,659</u> |
|-----------------------|---------------------------|---------------------------|---------------------------|

| | | | |
|------------------------------|-------------|-------------|------------|
| Highest month-ending balance | 129,701,978 | 125,893,161 | 29,870,480 |
| Lowest month-ending balance | 98,556,246 | 92,447,469 | 80,142,181 |

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 55140 - UNIVERSITY OF NEBRASKA/OMAHA REVOLVING FUND
EXPENDED IN REVOLVING PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---------------------|----------------------|----------------------|
| Student Activity/Sem. | 14.40 | 15.40 | 15.90 |
| Recreation/Student Ctr/Sem. | 70.60+ 15.10/SCH | 116.15+ 15.60/SCH | 147.78+ 16.42/SCH |
| Technology Fee/SCH | 8.00 | 9.00 | 9.00 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 13,651,988 | 13,443,830 | 16,766,469 |

| | | | |
|-------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Intergovernmental | 170,235 | 229,972 | 196,401 |
| Sales and other charges | 40,625,121 | 43,321,146 | 47,414,012 |
| Miscellaneous | 4,733,347 | 6,323,543 | 8,858,015 |
| Other Financing Sources | 250,928 | 129,210 | 446,356 |
| Total Revenue | 45,779,631 | 50,003,871 | 56,914,784 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Revolving operations | 45,987,789 | 46,681,232 | 53,456,384 |
| Total Expenditures | 45,987,789 | 46,681,232 | 53,456,384 |

| | | | |
|-----------------------|-------------------|-------------------|-------------------|
| Ending Balance | <u>13,443,830</u> | <u>16,766,469</u> | <u>20,224,869</u> |
|-----------------------|-------------------|-------------------|-------------------|

| | | | |
|------------------------------|------------|------------|------------|
| Highest month-ending balance | 12,485,238 | 18,335,198 | 21,195,628 |
| Lowest month-ending balance | 5,726,874 | 7,159,218 | 11,870,546 |

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 55150 - UNIVERSITY OF NEBRASKA MEDICAL CENTER REVOLVING FUND
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Student activity/sem. | 5.00 | 5.00 | 5.00 |
| Student health services/sem. | 99.75 | 99.75 | 99.75 |
| Facility fee/sem. | 47.50 | 52.50 | 57.50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 2,656,726 | 21,968,400 | 8,934,166 |

| | | | |
|-------------------------|--------------------|-------------------|--------------------|
| Revenue: | | | |
| Intergovernmental | 388,718 | 880,774 | 1,241,333 |
| Sales and other charges | 78,041,656 | 71,849,129 | 100,422,015 |
| Miscellaneous | 13,423,172 | (3,286,779) | 6,178,445 |
| Other financing sources | 10,308,438 | 4,907,626 | 5,460,296 |
| Total Revenue | 102,161,984 | 74,350,750 | 113,302,089 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Revolving operations | 82,850,310 | 87,384,984 | 88,657,197 |
| Total Expenditures | 82,850,310 | 87,384,984 | 88,657,197 |

| | | | |
|-----------------------|--------------------------|-------------------------|--------------------------|
| Ending Balance | <u>21,968,400</u> | <u>8,934,166</u> | <u>33,579,058</u> |
|-----------------------|--------------------------|-------------------------|--------------------------|

| | | | |
|------------------------------|------------|------------|------------|
| Highest month-ending balance | 24,378,190 | 23,761,392 | 37,840,813 |
| Lowest month-ending balance | 10,887,576 | 8,539,486 | 6,131,802 |

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55190 - UNIVERSITY OF NEBRASKA TRACTOR TEST FUND* (2-2705)
EXPENDED IN TRACTOR TESTING**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Fees collected for the testing of tractors by the Nebraska Tractor Testing Laboratory are deposited into this fund. The fund is to be used by the Nebraska Tractor Testing Laboratory to defray the expenses of testing tractors.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Tractor testing fees (2-2705) | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 415,341 | 417,325 | 361,256 |

| | | | |
|-------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Tractor testing charges | 720,545 | 543,083 | 523,054 |
| Interest income | 25,176 | 13,298 | 11,773 |
| Other | 67,983 | 5,090 | 18,803 |
| Total Revenue | 813,704 | 561,471 | 553,630 |

| | | | |
|----------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Tractor testing operations | 811,720 | 617,540 | 655,220 |
| Total Expenditures | 811,720 | 617,540 | 655,220 |

| | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>417,325</u> | <u>361,256</u> | <u>259,666</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 718,109 | 451,943 | 449,394 |
| Lowest month-ending balance | 417,325 | 319,578 | 232,630 |

AGENCY 52 - NEBRASKA STATE FAIR BOARD

**FUND 25280- STATE FAIR RELOCATION CASH FUND (2-112)
EXPENDED IN PROGRAM 694**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Relocation Cash Fund is established for the Nebraska State Fair Board to provide funding to assist in the construction and improvement of capital facilities necessary to develop a location suitable for the operation of the Nebraska State Fair. The fund receives revenue from funds transferred to the account by the Legislature and gifts, bequests and donations from public and private sources. The primary source of revenue to the fund was a \$5,000,000 transfer from the Cash Reserve Fund that was executed in FY08-09. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------|----------------|----------------|
| Cash Reserve Fund transfer (84-612) | \$5,000,000 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|------------------|----------------|
| Beginning Balance | 0 | 5,196,792 | 0 |
| Revenue: | | | |
| Cash Reserve Fund transfer | 5,000,000 | 0 | 0 |
| Interest | 196,792 | | |
| Total Revenue | 5,196,792 | 0 | 0 |
| Expenditures: | | | |
| State Fair | 0 | 5,196,792 | 0 |
| Total Expenditures | 0 | 5,196,792 | 0 |
| Ending Balance | <u>5,196,792</u> | 0 | 0 |
| Highest month-ending balance | 5,196,792 | 5,196,792 | 0 |
| Lowest month-ending balance | 5,000,000 | 0 | 0 |

AGENCY 52 - NEBRASKA STATE FAIR BOARD

**FUND 25290- STATE FAIR SUPPORT AND IMPROVEMENT CASH FUND (2-108)
EXPENDED IN PROGRAM 694**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Support and Improvement Cash Fund was established to receive and disburse the state lottery proceeds designated for the Nebraska State Fair and matching funds from the most populous city within the county in which the state fair is located. The fund is to be expended by the State Fair Board to provide support for operating expenses and capital facility enhancements, including new construction and other exhibition facility improvements and enhancement. Prior to FY07-08, funding was processed through a state distributive fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Lottery distributions/city match (Section III-24, Nebraska Constitution) | 10% | 10% | 10% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 849,703 | 819,476 | 972,492 |

| | | | |
|----------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Lottery distributions/City match | 2,974,511 | 3,150,028 | 3,155,534 |
| Interest | 12,497 | 7,584 | 7,970 |
| Miscellaneous | 0 | | |
| Total Revenue | 2,987,008 | 3,157,612 | 3,163,504 |

| | | | |
|---------------------------|------------------|------------------|-----------|
| Expenditures: | | | |
| State Fair | 3,017,235 | 3,004,596 | 3,240,996 |
| Total Expenditures | 3,017,235 | 3,004,596 | 6 |

| | | | |
|------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>819,476</u> | <u>972,492</u> | <u>895,000</u> |
| Highest month-ending balance | 850,486 | 972,492 | 895,000 |
| Lowest month-ending balance | 101 | 64 | 47 |

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226)
EXPENDED IN PROGRAM 79**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Real Property Appraiser Fund is used by the Real Property Appraiser Board to carry out their duties of regulating real property appraisers. There are five classes of real property appraisers: trainee, registered, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance of registrations, licenses and certificates.

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

362,805

322,186

201,410

| Revenue: | | | |
|------------------------------|----------------|----------------|----------------|
| Certified appraiser renewal | 93,575 | 100,275 | 210,575 |
| Registered appraiser renewal | 24,400 | 22,400 | 26,125 |
| Licensed appraiser renewal | 19,950 | 18,375 | 28,800 |
| Application fees | 14,050 | 18,250 | 19,000 |
| Investment income | 15,837 | 10,243 | 9,252 |
| Other | 52,621 | 28,994 | 24,502 |
| Transfer to the General Fund | | (35,441) | (14,559) |
| Total Revenue | 220,433 | 163,096 | 303,695 |

| Expenditures: | | | |
|---------------------------|----------------|----------------|----------------|
| Personal services | 125,911 | 131,206 | 131,570 |
| Operating expenses | 125,576 | 137,328 | 38,116 |
| Travel expenses | 9,565 | 15,338 | 10,881 |
| Capital outlay | 0 | 0 | 0 |
| Total Expenditures | 261,052 | 283,872 | 180,567 |

Ending Balance

322,186

201,410

324,538

Highest month-ending cash balance

383,732

387,316

401,299

Lowest month-ending cash balance

307,759

197,835

177,326

AGENCY 53 - REAL PROPERTY APPRAISER BOARD**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226), Cont'd.
EXPENDED IN PROGRAM 79**

| <u>Schedule of Fees and Taxes</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|---|--------------------|--------------------|--------------------|
| Mailing Labels (76-2241) | \$ 35 | \$ 35 | \$ 35 |
| Appraiser List (76-2241) | 10 | 10 | 10 |
| USPAP Book (plus tax) (76-2241) | 16.50 | 20 | 20 |
| Application (76-2241) | 150 | 150 | 150 |
| Temporary application (76-2241) | 100 | 100 | 100 |
| Initial Annual Fee (76-2241) | | | |
| Registered | 300 | 300 | 300 |
| Licensed | 275 | 275 | 300 |
| Certified | 275 | 275 | 300 |
| Renewal Fee (76-2241) | | | |
| Registered | 200 | 200 | 300 |
| Licensed | 175 | 175 | 300 |
| Certified | 175 | 175 | 300 |
| Temporary Fee (76-2241) | | | |
| Licensed | 50 | 50 | 50 |
| Certified | 50 | 50 | 50 |
| Late Fees (76-2241) per month beginning Dec. 1 | 25 | 25 | 25 |
| Course Review (76-2241) | | | |
| Pre education | 50 | 50 | 50 |
| Continuing education | 25 | 25 | 25 |
| CE renewal | 10 | 10 | 10 |

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02)
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund comes from a variety of sources. For example, funds from photocopying and photo reproduction are used to pay for the cost of providing the service. Contractual services such as conservation treatments of historic objects and the archeological surveys provided for the Department of Roads prior to highway construction are also paid from this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Admissions (82-108): | | | |
| Adult (excluding Fort Robinson) | \$3 | \$3 | \$3 |
| Children (excluding Fort Robinson) | \$1 | \$1 | \$1 |
| Group per person (excluding Fort Robinson) | \$2 | \$2 | \$2 |
| National Park Service Golden Eagle Pass (Chimney Rock) | \$2 | | |
| Fort Robinson Adult | \$2 | \$2 | \$2 |
| Fort Robinson Child | 50¢ | 50¢ | 50¢ |
| Fort Robinson Group per person | \$1 | \$1 | \$1 |
| Photocopy and photo reproduction (82-108) | actual cost | actual cost | actual cost |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 285,296 | 393,573 | 342,103 |

| | | | |
|--|----------------|------------------|------------------|
| Revenue: | | | |
| Professional services | 474,706 | 473,481 | 531,485 |
| Other/Transfers | 85,012 | 12,919 | 193,268 |
| Reproductions, publications, materials | 58,196 | 39,841 | 57,913 |
| Interest | 14,287 | 6,753 | 10,246 |
| Store Sales | 121,872 | 187,712 | 239,303 |
| Donations/Contributions | 56,000 | 84,683 | 99,638 |
| Other Private Sources/Admissions | 52,005 | 53,951 | 48,766 |
| Reimbursable non-govt. sources | 114,639 | 208,426 | 183,662 |
| Total Revenue | 976,717 | 1,067,766 | 1,364,281 |

| | | | |
|---------------------------|----------------|------------------|------------------|
| Expenditures: | | | |
| Personal Services | 400,398 | 453,367 | 489,045 |
| Operating expenses | 420,543 | 556,268 | 758,999 |
| Travel expenses | 38,008 | 28,918 | 34,546 |
| Capital outlay | 9,491 | 80,683 | 55,177 |
| Total Expenditures | 868,440 | 1,119,236 | 1,337,767 |

| | | | |
|-----------------------|----------------|----------------|----------------|
| Ending Balance | <u>393,573</u> | <u>342,103</u> | <u>368,617</u> |
|-----------------------|----------------|----------------|----------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 354,852 | 330,719 | 361,014 |
| Lowest month-ending balance | 278,816 | 72,556 | 202,563 |

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25610 - HISTORICAL LANDMARK CASH FUND
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The State Historical Society accepts contributions from local communities for the purchase of historical markers which are placed along public roads and highways. The purchase of the markers through the Historical Society, required by statute, ensures uniform quality and marker design.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|-------------------------------------|----------------|
| None. | | Actual cost of the markers (82-120) | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| Beginning Balance | 9,929 | 11,179 | 32,153 |
| Revenue: | | | |
| Reimbursable non-govt. sources/Other | 22,948 | 70,829 | 28,824 |
| Total Revenue | 22,948 | 49,798 | 28,824 |
| Expenditures: | | | |
| Markers | 21,698 | 49,855 | 43,640 |
| Total Expenditures | 21,698 | 49,855 | 43,640 |
| Ending Balance | <u>11,179</u> | <u>32,153</u> | <u>17,337</u> |
| Highest month-ending balance | 24,324 | 36,770 | 24,718 |
| Lowest month-ending balance | 8,646 | 6,775 | 16,747 |

AGENCY 56 - NEBRASKA WHEAT BOARD

**FUND 29500 - NEBRASKA WHEAT DEVELOPMENT, UTILIZATION &
MARKETING FUND (2-2317)
EXPENDED IN PROGRAM 381**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wheat Development, Utilization and Marketing fund receives funding from the excise tax on wheat sold in Nebraska as authorized under Section 2-2311. The fund finances all operations of the Nebraska Wheat Board, including wheat development, utilization and marketing efforts and agency staffing and operating expenses. The Wheat Board is statutorily charged with protecting and fostering the economic health of the state's wheat producing areas and the wheat economy of the state. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Wheat checkoff (2-2311) | 1.25¢/bushel | 1.25¢/bushel | 1.25¢/bushel |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 996,400 | 756,377 | 588,895 |
| Revenue: | | | |
| Grain and Seed Tax | 831,845 | 963,371 | 1,030,804 |
| Interest | 49,763 | 30,108 | 26,109 |
| Miscellaneous | 0 | 10,004 | 19,691 |
| Total Revenue | 881,608 | 1,003,483 | 1,076,604 |
| Expenditures: | | | |
| Wheat Board | 1,121,631 | 1,170,965 | 1,143,454 |
| Total Expenditures | 1,121,631 | 1,170,965 | 1,143,454 |
| Ending Balance | <u>756,377</u> | <u>588,895</u> | <u>522,045</u> |
| Highest month-ending balance | 1,342,690 | 998,195 | 1,016,344 |
| Lowest month-ending balance | 753,664 | 586,183 | 519,322 |

AGENCY 57 - OIL & GAS CONSERVATION COMMISSION

**FUND 25710 - OIL & GAS CONSERVATION FUND (57-919)
EXPENDED IN PROGRAM 335**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Oil & Gas Conservation fund finances the activities of the Oil and Gas Conservation Commission. The primary source of revenue is the oil and gas conservation tax, which is assessed on the value at the well, of all oil and gas sold in Nebraska not to exceed fifteen mills on the dollar. The mill levy is adjusted by the Commission. Other sources of revenue include fees for new drilling wells, well abandonment, and applications requiring a public hearing.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Oil & Gas mill levy (57-919) | 1 | 7 | 2 |
| Drilling fee (57-906) | \$200 | \$200 | \$200 |
| Abandonment fee (57-906) | \$100 | \$100 | \$100 |
| Public Hearing fee (57-911(7)) | \$250 | \$250 | \$250 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 792,255 | 566,850 | 862,717 |

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Oil & Gas Conservation Tax | 246,323 | 833,081 | 368,243 |
| General business fees | 45,675 | 32,100 | 42,310 |
| Investment interest | 34,146 | 21,529 | 26,581 |
| Miscellaneous/Transfers out | 10,268 | -19,605 | -41,489 |
| Total Revenue | 336,412 | 867,105 | 395,645 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 411,577 | 471,862 | 460,564 |
| Operating expenses | 90,947 | 73,251 | 68,758 |
| Travel expenses | 12,502 | 8,125 | 11,068 |
| Capital outlay | 46,791 | 18,000 | 0 |
| Total Expenditures | 561,817 | 571,238 | 540,390 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>566,850</u> | <u>862,717</u> | <u>717,972</u> |
| Highest month-ending balance | 790,854 | 856,250 | 829,500 |
| Lowest month-ending balance | 556,854 | 484,308 | 699,182 |

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Engineers and Architects Regulation Fund is the operating fund for the Board of Engineers and Architects. This fund receives all registration, examination and late payment fees established by the Board. The Board collects these fees to cover the expenses of administering this agency.

Transfers from the fund are not authorized under existing law. Pursuant to LB 3, First Special Session, 2009, transfers were allowed to be made to the General Fund at the direction of the Legislature. That provision expired June 30, 2011.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| <u>Architects:</u> | | | |
| Reinstatement application filing fee: | \$200 | \$200 | \$200 |
| Reciprocal license application fee: | \$200 | \$200 | \$200 |
| License renewal fee (every two years): | \$ 90 | \$ 90 | \$ 90 |
| Late renewal penalty (per month): (maximum of \$ 90) | \$ 9 | \$ 9 | \$ 9 |
| Emeritus status (retired): (per year) | \$ 25 | \$ 25 | \$ 25 |
| <u>Engineers:</u> | | | |
| Reinstatement application filing fee: | \$200 | \$200 | \$200 |
| Reciprocal license application fee: | \$200 | \$200 | \$200 |
| Engineer Intern (EI) enrollment application: | \$ 30 | \$ 30 | \$ 30 |
| Fundamentals of Engineering examination fee: | \$ 30 | \$ 30 | \$ 0 |
| Fundamentals of Engineering exam retake fee: | \$ 30 | \$ 30 | \$ 30 |
| Principles & Practice of Engineering exam fee: | \$ 30 | \$ 30 | \$ 30 |
| Principles & Practice of Engineering retakes fee: | \$ 30 | \$ 30 | \$ 30 |
| License renewal fee (every two years): | \$ 90 | \$ 90 | \$ 90 |
| Late renewal penalty (per month): (maximum of \$ 90) | \$ 9 | \$ 9 | \$ 9 |
| Emeritus status (retired): (per year) | \$ 25 | \$ 25 | \$ 25 |
| Structural Engineer by equivalency: (provision expired Jan. 1, 2011) | \$300 | \$300 | \$ 0 |
| <u>Other Fees:</u> | | | |
| Certificate of Authorization application (organization): | \$200 | \$200 | \$200 |
| Certificate of Authorization renewal (organization): (every two years) | \$200 | \$200 | \$200 |
| Temporary Permit fee: (valid for one project up to one year) | \$300 \$ 0 | \$300 \$ 0 | \$300 \$ 0 |
| Duplicate Wall Certificate: (Engineers or Engineer-Interns) | \$ 25 | \$ 25 | \$ 25 |
| Returned check fee: | \$ 30 | \$ 30 | \$ 30 |
| Verification of examination or licensure: | \$ 0 | \$ 0 | \$ 0 |

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82, cont'd.**

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 875,258 | 890,075 | 739,761 |
| Revenue: | | | |
| Professional and Technical Services | 29,160 | 30,220 | 38,000 |
| Engineer Intern Enrollment Applications | 0 | 0 | 630 |
| Fundamentals of engineering exam (FE) | 1,650 | 1,890 | 1,860 |
| Engineer examinations | 4,200 | 5,730 | 6,120 |
| Architect examinations | 390 | 0 | 0 |
| Engineer Professional | 64,900 | 68,000 | 73,530 |
| Architect Professional | 14,160 | 21,000 | 20,800 |
| Engineer renewals | 303,200 | 254,600 | 285,545 |
| Architect renewals | 74,200 | 71,470 | 67,050 |
| Miscellaneous | 134 | 150 | 276 |
| Authorization Certificate | 92,500 | 121,200 | 38,800 |
| Authorization Certificate Applications | 0 | 35,400 | 68,525 |
| Temporary Registration | 4,800 | 2,700 | 3,200 |
| Emeritus | 9,925 | 10,000 | 9,865 |
| Investment interest | 41,427 | 26,907 | 26,172 |
| Late payment penalty | 9,230 | 5,830 | 4,266 |
| Miscellaneous Adjustments | 4,000 | 24 | -11 |
| Sale of Surplus Property | 93 | 97 | 607 |
| Rosters | 175 | 491 | 275 |
| Reimbursement Nongovernmental Sources | 0 | 9,352 | 10,227 |
| Operating Transfers Out | 0 | -169,464 | -39,745 |
| Total Revenue | 654,144 | 495,597 | 615,992 |
| Expenditures: | | | |
| Salaries | 290,893 | 318,381 | 270,694 |
| Per Diems | 12,780 | 13,260 | 12,900 |
| Benefits | 90,259 | 89,229 | 73,494 |
| Operating Expenses | 215,908 | 202,396 | 199,514 |
| Travel | 21,840 | 20,805 | 21,377 |
| Capital Outlay | 7,647 | 1,840 | 7,638 |
| Total Expenditures | 639,327 | 645,911 | 585,617 |
| Ending Balance | <u>890,075</u> | <u>739,761</u> | <u>770,136</u> |
| Highest month-ending balance | 1,014,623 | 868,844 | 902,115 |
| Lowest month-ending balance | 778,414 | 736,601 | 665,024 |

AGENCY 59 - BOARD OF GEOLOGISTS

**FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524)
EXPENDED IN PROGRAM 159**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Geologists Regulation Fund was established to pay for expenses incurred in the implementation of the Geologists Regulation Act. Fees are authorized under section 81-3527 and include application, certification and licensing fees as established by the Board.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Application fee (PG, Reciprocity, Geologist-Intern): | \$ 50 | \$ 50 | \$ 50 |
| Certificate of Authorization for Organization: | \$ 100 | \$ 100 | \$ 100 |
| Licensing fee: | \$ 240 | \$ 240 | \$ 240 |
| Temporary licensing fee: | \$ 175 | \$ 175 | \$ 175 |
| License renewal fee (annual): | \$ 75 | \$ 75 | \$ 75 |
| Late renewal penalty (per month-maximum of \$ 75): | \$ 7.50 | \$ 7.50 | \$ 7.50 |
| Emeritus Fee: | \$ 25 | \$ 25 | \$ 25 |
| ASBOG exam administration fee: | \$ 35 | \$ 35 | \$ 35 |
| Duplicate wall certificate: | \$ 25 | \$ 25 | \$ 25 |
| Licensee listing: | \$ 25 | \$ 25 | \$ 25 |
| Returned check fee: | \$ 30 | \$ 30 | \$ 30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 48,338 | 48,995 | 57,456 |

| | | | |
|----------------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Registration/licensing/exam fees | 27,417 | 26,765 | 27,035 |
| Miscellaneous revenues | 2,263 | 5,587 | 1,413 |
| Interest | 0 | 1,762 | 1,950 |
| Operating Transfers Out | 0 | -812 | -1,650 |
| Total Revenue | 29,680 | 33,302 | 28,748 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Operations | 29,063 | 23,089 | 28,188 |
| Travel | | 1,712 | 1,496 |
| Total Expenditures | 29,063 | 24,801 | 29,684 |

| | | | |
|------------------------------|---------------|---------------|---------------|
| Ending Balance | <u>48,955</u> | <u>57,456</u> | <u>56,520</u> |
| Highest month-ending balance | 56,917 | 64,403 | 65,936 |
| Lowest month-ending balance | 40,893 | 42,415 | 49,584 |

AGENCY 60 - NEBRASKA ETHANOL BOARD

**FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-1334)
EXPENDED IN PROGRAM 516**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Alcohol Fuel Tax Fund is established in law to be used for the following: 1) encouraging the production of ethanol and the marketing of blended fuels; sponsoring research regarding the uses of ethanol; 2) promotion of air quality programs that encourage the use of ethanol; 3) promotion of ethanol as a replacement for imported oil; 4) participation in the development and passage of federal legislation that benefits ethanol use and production; 5) monitoring contracts and 6) the solicitation of federal funds. The fund receives revenue from a checkoff on non-highway use fuel tax refunds and expends the proceeds to support Ethanol Board functions, including agency staffing and office expenses. Section 66-1334 provides that the Fund may not be lapsed to the General Fund, but allows for transfers to the Ethanol Production Credit Cash Fund as directed by the Legislature.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Checkoff - Non-highway fuel tax refunds (66-487) | 1.25¢/gal. | 1.25¢/gal. | 1.25¢/gal. |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 411,020 | 473,018 | 208,452 |
| Revenue: | | | |
| Motor Vehicle Fuel Tax | 476,679 | 474,877 | 524,155 |
| Interest | 18,531 | 10,377 | 8,022 |
| Miscellaneous | 2,623 | -212,476 | 4,537 |
| Total Revenue | 497,833 | 272,778 | 536,714 |
| Expenditures: | | | |
| Ethanol Board | 435,835 | 537,344 | 547,142 |
| Total Expenditures | 435,835 | 537,344 | 547,142 |
| Ending Balance | <u>473,018</u> | <u>208,452</u> | <u>198,024</u> |
| Highest month-ending balance | 473,684 | 444,972 | 330,498 |
| Lowest month-ending balance | 372,501 | 180,704 | 198,024 |

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 26020 - ETHANOL PRODUCTION INCENTIVE CASH FUND (66-1345)

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Ethanol Production Incentive Cash Fund was established to pay for ethanol production tax credits authorized in Section 66-1344. Ethanol production credits are given in the form of a transferable, non-refundable fuel tax credit coupon and the Ethanol Production Incentive Cash Fund is used to reimburse the Highway Trust Fund for decreased revenue as a result of the ethanol production credits. The State Treasurer is authorized to make transfers from the Ethanol Production Incentive Cash Fund to the Highway Trust Fund, based upon information provided by the Department of Revenue regarding the amount of motor fuel tax not collected as a result of ethanol production tax credits. The fund is not used for any agency operating costs. A checkoff on corn and grain sorghum, General Fund transfers and transfers from the Petroleum Release Remedial Action Cash Fund are all revenue sources for this fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|--------------------------|--------------------------|--------------------------|
| Corn Checkoff (66-1345.01) | 7/8 of 1 cent/ bushel | 7/8 of 1 cent/ bushel | 7/8 of 1 cent/ bushel |
| Grain Sorghum checkoff (66-1345.01) | 7/8 of 1 cent/ bushel | 7/8 of 1 cent/ bushel | 7/8 of 1 cent/ bushel |
| General Fund transfer (66-1345) | \$2,500,000 | 10,750,000 | 5,500,000 |
| Transfers from Petroleum Release Remedial Action Cash Fund (66-1519) | \$1,500,000 | \$1,500,000 | \$1,500,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 24,067,745 | 9,984,941 | 9,188,657 |

| | | | |
|---------------------------------|--------------------|-----------------|-------------------|
| Revenue: | | | |
| Transfers to Highway Trust Fund | -29,275,744 | -26,353,928 | -27,357,658 |
| Interest | 583,721 | 305,799 | 176,645 |
| Operating transfers in | 4,000,000 | 12,464,008 | 7,028,016 |
| Grain and Seed Tax | 10,138,235 | 12,463,930 | 13,905,865 |
| Miscellaneous | -2,034 | 160 | 973 |
| Motor Vehicle Fuels Tax | 473,018 | 323,747 | 8,863 |
| Total Revenue | -14,082,804 | -796,284 | -6,237,296 |

| | | | |
|---------------------------|----------|----------|----------|
| Expenditures: | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |

| | | | |
|------------------------------|------------------|------------------|------------------|
| Ending Balance | <u>9,984,941</u> | <u>9,188,657</u> | <u>2,951,361</u> |
| Highest month-ending balance | 22,973,621 | 11,995,836 | 8,457,474 |
| Lowest month-ending balance | 7,107,589 | 5,478,069 | 1,365,557 |

AGENCY 61 - DAIRY INDUSTRY DEVELOPMENT BOARD

**FUND 26100 - DAIRY INDUSTRY DEVELOPMENT FUND (2-3960)
EXPENDED IN PROGRAM 114**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dairy Industry Development Fund is to be used for the administration of the Dairy Industry Development Act, including advertising and promotion, market research, nutrition and product research and development, and nutrition and education programs. The fund receives the mandatory checkoff on all milk produced in Nebraska for commercial use. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------|----------------------------|----------------------------|
| Commercial milk checkoff (2-3958) | 10 cents per hundredweight | 10 cents per hundredweight | 10 cents per hundredweight |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 80,027 | 92,204 | 89,215 |
| Revenue: | | | |
| Dairy Industry checkoff | 1,156,261 | 1,174,368 | 1,161,216 |
| Investment interest | 2,872 | 2,268 | 3,483 |
| Miscellaneous | 877 | 559 | 183,557 |
| Total Revenue | 1,160,010 | 1,177,195 | 1,348,256 |
| Expenditures: | | | |
| Dairy Industry Development Board | 1,147,833 | 1,180,184 | 1,163,030 |
| Total Expenditures | 1,147,833 | 1,180,184 | 1,163,030 |
| Ending Balance | <u>92,204</u> | <u>89,215</u> | <u>274,441</u> |
| Highest month-ending balance | 93,288 | 100,841 | 273,651 |
| Lowest month-ending balance | 20,438 | 71,308 | 83,256 |

AGENCY 62 - BOARD OF EXAMINERS FOR LAND SURVEYORS

**FUND 26210- LAND SURVEYORS EXAMINERS' FUND (81-8,110.07)
EXPENDED IN PROGRAM 83**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Land Surveyors Examiners' Fund is the operations fund for this agency. The Board charges fees for examination, renewals and registration of land surveyors and utilizes proceeds to cover operation expenses. The agency is responsible for ensuring that only qualified land surveyors are allowed to practice in the state of Nebraska. In July of 1986, the agency started a biennial renewal policy in order to reduce processing expenses.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|----------------|
| Surveyor registration application fee | (81-8,118): | \$ 40 | \$ 40 | \$ 40 |
| Surveyor-in-training registration application fee | (81-8,118): | \$ 40 | \$ 40 | \$ 40 |
| Surveyor biennial renewal fee | (81-8,118): | \$ 100 | \$ 100 | \$ 100 |
| Surveyor-in-training renewal fee | (81-8,118): | \$ 20 | \$ 20 | \$ 20 |
| Application for inactive classification fee | (81-8,119.01): | \$ 50 | \$ 50 | \$ 50 |
| Inactive classification renewal fee | (81-8,119.01): | \$ 50 | \$ 50 | \$ 50 |
| Late renewal fee | (81-8,118): | 10%/mo. | 10%/mo. | 10%/mo. |
| Duplicate Certificate of Registration: | | \$ 50 | \$ 50 | \$ 50 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 36,933 | 50,895 | 37,451 |
| Revenue: | | | |
| Registration Fee/Renewal Fee | 29,010 | 2,734 | 31,945 |
| Ltd Liability Co. Fee | 150 | 200 | 225 |
| Examination Fee/Re-Examination Fee | 0 | 0 | 0 |
| Investment interest | 1,977 | 1,486 | 1,502 |
| Penalties | 20 | 0 | 0 |
| Operating Transfers Out | 0 | -747 | -1,494 |
| Application Fees | 1,980 | 1,440 | 1,330 |
| Total Revenue | 33,137 | 5,113 | 33,508 |
| Expenditures: | | | |
| Operating Expenses | 16,030 | 15,138 | 15,033 |
| Travel | 3,145 | 3,419 | 2,169 |
| Total Expenditures | 19,175 | 18,557 | 17,202 |
| Ending Balance | <u>50,895</u> | <u>37,451</u> | <u>53,757</u> |
| Highest month-ending balance | 56,115 | 50,970 | 59,042 |
| Lowest month-ending balance | 30,849 | 37,598 | 33,042 |

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

**FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111)
EXPENDED IN PROGRAM 84**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Public Accountants' Fund is used exclusively by the Board of Public Accountancy to carry out their duties of licensing and regulating certified public accountants (CPAs) and public accountants (PAs). Revenue to this fund is generated mainly through permit fees assessed against the accounting profession.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

618,321

600,721

435,761

| | | | |
|------------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| CPA permit to practice | 232,480 | 217,720 | 236,300 |
| CPA inactive registration | 57,065 | 47,120 | 54,960 |
| CPA examinations | 3,480 | 1,800 | 2,985 |
| Investment income | 23,376 | 13,466 | 11,328 |
| Other | 70,308 | 72,490 | 98,800 |
| Transfer to the General Fund | | (78,310) | (21,690) |
| Total Revenue | 386,709 | 274,286 | 382,683 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 220,593 | 238,321 | 233,463 |
| Operating expenses | 153,690 | 184,788 | 127,585 |
| Travel expenses | 27,352 | 16,066 | 20,043 |
| Capital outlay | 2,674 | 70 | 229 |
| Total Expenditures | 404,309 | 439,246 | 381,320 |

Ending Balance (Fund Equity)

600,721

435,761

437,124

Highest month-ending cash balance

592,274

563,083

424,920

Lowest month-ending cash balance

378,063

232,740

213,226

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|--|--|--|
| CPA examination (1-119) * | \$983 | \$983 | \$983 |
| CPA reexamination (1-120) **: <ul style="list-style-type: none"> All parts 3 parts 2 parts 1 part | 933 725 492 296 | 933 725 492 296 | 933 725 492 296 |
| CPA reciprocity (1-124) | 200 | 200 | 200 |
| CPA permit to practice (1-136) | 200 (2 yr.) | 200 (2 yr.) | 200 (2 yr.) |
| CPA inactive registration (1-136) | 80 (2 yr.) | 80 (2 yr.) | 80 (2 yr.) |
| CPA partnership permit (1-136) | 50 | 50 | 50 |
| PA permit to practice (1-136) | 200 (2 yr.) | 200 (2 yr.) | 200 (2 yr.) |
| PA inactive registration (1-136) | 80 (2 yr.) | 80 (2 yr.) | 80 (2 yr.) |
| PA partnership permit (1-136) | 50 | 50 | 50 |
| Corporation annual permit (1-136) | 50 | 50 | 50 |
| Office registration (1-135) | 25 | 25 | 25 |
| LLC limited liability company permit to practice (1-136) | 50 | 50 | 50 |
| LLC limited liability partnership permit to practice (1-136) | 50 | 50 | 50 |
| PC certif. of registration (21-2216) | 25 | 25 | 25 |
| LLC certificate of registration (21-2216) | 25 | 25 | 25 |
| Miscellaneous: <ul style="list-style-type: none"> Annual register Bad check processing Certificate reissuance FAX requests Photocopies | 5 25 15 2.50/page .25/page | 5 25 15 2.50/page .25/page | 5 25 15 2.50/page .25/page |

* In April 2004 the Uniform CPA Examination went from a paper/pencil examination conducted twice a year by the Board to a Computerized Based Test (CBT) conducted mostly throughout the year at authorized Prometric Test Centers. A \$160 initial application fee is paid to CPA Exam Services for application review while the Board collects a \$15 administrative fee. Other examination fees collected by the AICPA, NASBA, and Prometric include costs associated with the administration and scoring of the CBT.

** Cost will depend on what sections of the four part CBT examination is taken. The cost includes administration fees and examination fees.

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26410 - NEBRASKA STATE PATROL DRUG CONTROL AND EDUCATION CASH FUND (28-429) EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1977, LB38. Section 28-429 states that this fund shall be used for the purposes of obtaining evidence for enforcement of any state law relating to the control of drug abuse and to develop and conduct drug education activities in cooperation with elementary and secondary schools (DARE) and with County Drug Law Enforcement and Education Fund Boards.

Section 77-4303 sets the tax rates imposed on marijuana and controlled substances as follows:

- Marijuana = \$100 per ounce or portion thereof;
- Controlled substance customarily sold by weight or volume = \$150 per gram or portion thereof;
- Controlled substance not customarily sold by weight = \$500 per fifty dosage units or portion thereof.

Under section 77-4310.01, a portion of these taxes is credited to the Nebraska State Patrol Drug Control and Education Cash Fund. See Schedule of Fees and Taxes below for the amount.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$36,500 in FY09-10, and \$74,450 in FY10-11, from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Drug Tax Proceeds (77-4310.01) | 45% | 45% | 45% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 86,029 | 87,324 | 122,359 |
| Revenue: | | | |
| Drug taxes | 0 | 70,251 | 891 |
| Investment income | 6,646 | 4,758 | 3,714 |
| Operating Transfers Out | 0 | (36,500) | (74,450) |
| Total Revenue | 6,646 | 38,509 | (69,845) |
| Expenditures: | | | |
| Operating Expenses | 2,762 | 3,473 | 400 |
| Travel | 2,590 | 0 | 0 |
| Total Expenditures | 5,352 | 3,473 | 400 |
| Ending Balance | <u>87,324</u> | <u>122,359</u> | <u>52,115</u> |
| Highest month-ending balance | 150,723 | 152,903 | 124,034 |
| Lowest month-ending balance | 143,396 | 122,359 | 52,115 |

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26430 - CARRIER ENFORCEMENT CASH FUND (81-2004.01)
EXPENDED IN PROGRAM 205**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2007, LB322. The Carrier Enforcement Cash Fund consists of fund transfers made each fiscal year from the Roads Operations Cash Fund as authorized through the budget process.

Section 81-2004.01 states that this fund shall only be used to pay the costs associated with the operation of the Carrier Enforcement Division of the State Patrol, except that fund transfers may be authorized each fiscal year through the budget process from this fund to the Nebraska Public Safety Communication System Cash Fund to pay carrier enforcement's share of the costs of the Nebraska Public Safety Communication System. Such a transfer of \$378,141 was authorized by Laws 2007, LB321, and it occurred in FY2008-09.

Laws 2009, First Spec. Sess., LB3, authorizes authorized to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB 1, transferred \$446,890 in FY09-10, and \$459,035 in FY10-11, from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Transfers (81-2004.01) | -- See Net Transfers In Below For Actual Amounts -- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 3,000,264 | 4,000,332 | 4,435,205 |

| | | | |
|-------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Net Transfers In | 7,433,932 | 7,300,000 | 7,500,000 |
| Investment and Miscellaneous Income | 154,880 | 133,874 | 158,108 |
| Operating Transfers Out | (378,141) | (446,890) | (459,035) |
| Total Revenue | 7,210,671 | 6,986,984 | 7,199,073 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Salaries and Benefits | 5,066,016 | 5,101,115 | 5,593,040 |
| Operating Expenses | 760,805 | 787,048 | 799,096 |
| Travel | 15,298 | 14,202 | 15,466 |
| Capital Outlay | 368,485 | 649,746 | 416,983 |
| Total Expenditures | 6,210,604 | 6,552,111 | 6,824,585 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>4,000,332</u> | <u>4,435,205</u> | <u>4,809,693</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| Highest month-ending balance | 4,400,210 | 4,933,023 | 5,479,599 |
| Lowest month-ending balance | 2,248,096 | 2,969,689 | 3,774,664 |

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Cash Fund was created by Laws 1986, LB851.

Section 81-2004.02 states that money from this fund shall be used to defray expenses incident to the administration of the Nebraska State Patrol.

Allowable uses of the fund include defraying the cost of:

- (1) The vehicle identification inspection program;
- (2) Investigations of odometer and motor vehicle fraud, motor vehicle licensing violations, and motor vehicle theft; and
- (3) Other investigative expenses when money is specifically appropriated by the Legislature for such purposes.

This fund receives revenues from fees for criminal history checks, vehicle titling fees, identification inspections, and concealed handgun permits. See table below for amounts.

The fund also receives various transfers in with the largest transfer in being the contract with the Department of Roads for State Troopers to patrol construction zones (Construction Zone Officers).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| National Criminal History Record Check (29-3524) Total fee = \$38, FBI receives \$17.25 | \$20.75 | 20.75 | 20.75 |
| Other Criminal History Record Checks (29-3524) | \$15 | 15 | 15 |
| Concealed Handgun Permit (69-2436) Renewal Permit (5 years) | \$100 \$50 | 100 50 | 100 50 |
| Original certificate of title: Motor vehicle/trailer (60-154(1)(a)) Total fee = \$10, see statute for allocation | \$0.45 | 0.45 | 0.45 |
| All-terrain vehicle or a minibike (60-154(1)(b)) Total fee = \$10, see statute for allocation | \$0.55 | 0.55 | 0.55 |
| Identification inspection (60-158) | \$10 | 10 | 10 |

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26440 - NEBRASKA STATE PATROL CASH FUND, CONT'D.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,990,609 | 2,259,226 | 2,370,167 |
| Revenue: | | | |
| Criminal History Records Fees | 1,044,056 | 1,111,720 | 1,161,877 |
| Concealed Handgun Permit Fees | 284,720 | 289,100 | 394,300 |
| Vehicle Title & Other Vehicle Fees | 251,100 | 248,528 | 262,037 |
| Other Sales & Charges | 13,580 | 11,838 | 11,493 |
| Investment and Miscellaneous Income | 87,527 | 71,348 | 80,679 |
| Taxes & Intergovernmental Revenues | 40,576 | 52,212 | 31,846 |
| Operating Transfers In | 593,010 | 591,880 | 583,516 |
| Total Revenue | 2,314,569 | 2,376,626 | 2,525,748 |
| Expenditures: | | | |
| Salaries and Benefits | 1,096,865 | 1,132,839 | 1,141,441 |
| Operating Expenses | 814,910 | 1,109,098 | 935,615 |
| Travel | 40,803 | 14,282 | 466 |
| Capital Outlay | 89,821 | 27,466 | 28,674 |
| Total Expenditures | 2,042,399 | 2,283,685 | 2,106,196 |
| Miscellaneous adjustments | (3,555) | 18,000 | 0 |
| Ending Balance | <u>2,259,226</u> | <u>2,370,167</u> | <u>2,789,719</u> |
| Highest month-ending balance | 2,243,262 | 2,364,653 | 2,605,475 |
| Lowest month-ending balance | 1,664,213 | 2,046,862 | 2,288,095 |

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26450 - NEBR. STATE PATROL VEHICLE REPLACEMENT CASH FUND (81-2004.07)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Vehicle Replacement Cash Fund was created by Laws 1995, LB 381.

Section 81-2004.07 states that the fund shall be used to purchase motor vehicles for the State Patrol. The net proceeds received from the sale of motor vehicles used by the State Patrol are credited to this fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Sale of vehicles (81-161.04) | ----- See Below For Actual Amounts ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Beginning Balance | 433,896 | 727,267 | 887,008 |
| Revenue: | | | |
| Sale of vehicles | 268,591 | 276,662 | 278,202 |
| Investment Income | 24,780 | 28,818 | 17,968 |
| Total Revenue | 293,371 | 305,480 | 296,170 |
| Expenditures: | | | |
| Vehicles, vehicle equipment, and other expenses | 0 | 145,738 | 688,467 |
| Total Expenditures | 0 | 145,738 | 688,467 |
| Ending Balance | <u>727,267</u> | <u>887,008</u> | <u>494,710</u> |
| Highest month-ending balance | 727,267 | 1,021,808 | 890,907 |
| Lowest month-ending balance | 435,582 | 729,492 | 289,582 |

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05) EXPENDED IN PROGRAM 325

Legislative Fiscal Analyst: Doug Nichols @ 471-0055

This fund was created by Laws 1990, LB920. Section 81-2004.05 states that this fund shall be used only in accordance with the applicable requirements of the federal government. Federal law states that these funds shall not be used to replace current resources of the State Patrol. These funds must increase the resources available to the State Patrol, and not be used to replace General Funds or any other funds in the State Patrol's budget.

The State Patrol expends these funds mainly on capital equipment. The State Patrol purchased one aircraft each year in FY2008-09, FY2009-10, and FY2010-11. It also used funds for equipment for the public safety communication system project in FY2009-10 and FY2010-11. Over the next biennium, the State Patrol plans to use the fund to build two Sergeant Area Facilities (duty stations) and to adopt a three-year computer equipment replacement program. The fund is also used for such items as training and rent.

Forfeitures and proceeds received by the State Patrol under the federal Equitable Sharing Provisions are credited to this fund. The federal Equitable Sharing Provisions allow the State Patrol to receive a portion of the net proceeds of forfeitures that are the result of joint investigations between the State Patrol and federal law enforcement agencies (DEA, FBI) to enforce federal criminal laws. The U.S. Attorney decides the amount of money this fund will receive by the degree of participation in such joint investigations between the State Patrol and federal law enforcement agencies.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|--|----------------|----------------|
| Federal Forfeiture Funds (81-2004.05) | ----- See Below For Actual Amounts ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 4,223,231 | 4,450,710 | 4,437,468 |
| Revenue: | | | |
| Federal and other Transfers | 1,416,902 | 1,579,534 | 1,674,922 |
| Investment and Miscellaneous Income | 206,787 | 129,345 | 141,548 |
| Total Revenue | 1,623,689 | 1,708,879 | 1,816,470 |
| Expenditures: | | | |
| Salaries and Benefits | 392,629 | 254,874 | 170,250 |
| Operating Expenses | 143,494 | 164,798 | 612,025 |
| Travel | 58,625 | 80,995 | 102,415 |
| Aircraft & Equipment | 752,387 | 485,329 | 588,818 |
| Communication & Electronic Equipment | 0 | 706,807 | 10,636 |
| Miscellaneous adjustments | 0 | 0 | (31,787) |
| Other Capital Outlay | 49,073 | 29,318 | 20,717 |
| Total Expenditures | 1,396,208 | 1,722,121 | 1,473,074 |
| Ending Balance | <u>4,450,710</u> | <u>4,437,468</u> | <u>4,780,864</u> |
| Highest month-ending balance | 4,913,143 | 4,434,826 | 4,750,583 |
| Lowest month-ending balance | 4,325,627 | 3,689,958 | 3,887,314 |

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08)
EXPENDED IN PROGRAM 850**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska Public Safety Communication System Cash Fund was created by Laws 2007, LB322. The fund shall consist of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. See the following table for specific amounts set out in law.

The Nebraska Public Safety Communication System is a statewide public safety radio communication system.

The fund shall only be used to pay the Patrol's direct costs related to administering, operating, and maintaining the system. Any unobligated money in the fund may first be used to reduce the Patrol's General Fund costs to operate the system, and if additional unobligated money in the fund exists, the Legislature may transfer money from the fund to reduce the General Fund costs to the State Fire Marshal and the Game and Parks Commission.

Schedule of Fees and Taxes

77-2602 (h) Cigarette Tax Transfer:

July 1, 2008, until June 30, 2009, \$2,050,000

July 1, 2009, until June 30, 2016, \$2,570,000

Beginning July 1, 2016, and every fiscal year thereafter, \$ 5,070,000

Fund Summary

| | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|------------------|------------------|----------------|
| Beginning Balance | 0 | 1,667,328 | 1,555,485 |
| Revenue: | | | |
| Tobacco Products Tax | 2,050,000 | 2,570,000 | 2,570,000 |
| Investment Income | 38,826 | 60,384 | 26,411 |
| Operating Transfers In | 378,141 | 879,941 | 0 |
| Total Revenue | 2,466,967 | 3,510,325 | 2,596,411 |
| Expenditures: | | | |
| Salaries and Benefits | 22,348 | 136,385 | 9,213 |
| Operating Expenses | 777,290 | 1,931,543 | 1,752,704 |
| Travel | 0 | 0 | 163 |
| Capital Outlay | 0 | 1,554,241 | 2,077,552 |
| Total Expenditures | 799,638 | 3,622,169 | 3,839,632 |
| Ending Balance | <u>1,667,328</u> | <u>1,555,485</u> | <u>312,264</u> |
| Highest month-ending balance | 1,694,453 | 2,405,967 | 1,106,673 |
| Lowest month-ending balance | 548,974 | 1,555,485 | 312,264 |

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06)
EXPENDED IN PROGRAM 630**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Capitol Security Revolving Fund was created by Laws 2007, LB322. Section 81-2004.06 states that the Capitol Security Revolving Fund shall only be used to pay the non-General-Fund costs associated with the operation of the State Capitol Security Division.

The fund shall consist of fund transfers made each fiscal year from the State Building Revolving Fund as authorized through the budget process, and any other revenue received by the State Capitol Security Division of the Nebraska State Patrol from separate security agreements with state agencies.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|------------------------------------|-----------------------|-----------------------|
| Transfers from the State Building Revolving Fund (81-1108.22 and 81-2004.06) | See table below for dollar amounts | | |
| Security Agreements with State Agencies (81-2004.06) | See table below for dollar amounts | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 72,150 | 262,815 | 433,213 |
| Revenue: | | | |
| State Building Revolving Fund Transfers In | 533,619 | 561,102 | 585,102 |
| Security Agreements with State Agencies | 273,531 | 361,281 | 374,914 |
| Investment and Miscellaneous Income | 14,570 | 12,114 | 16,112 |
| Total Revenue | 821,720 | 934,497 | 976,128 |
| Expenditures: | | | |
| Salaries and Benefits | 473,048 | 597,427 | 454,865 |
| Operating Expenses | 146,325 | 165,221 | 201,071 |
| Travel | 3,067 | 1,453 | 808 |
| Capital Outlay | 8,615 | 0 | 22,918 |
| Total Expenditures | 631,055 | 764,101 | 679,662 |
| Ending Balance | <u>262,815</u> | <u>433,213</u> | <u>729,678</u> |
| Highest month-ending balance | 435,294 | 501,258 | 765,350 |
| Lowest month-ending balance | 131,668 | 230,031 | 346,603 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26500 – CAPITOL RESTORATION CASH FUND (72-2211)
EXPENDED IN PROGRAMS 685**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Capitol Restoration Cash Fund is primarily utilized to record revenue and expenditures relating to the Capitol gift shop and café as well as donated and other funds applied to restoration and renovation of the Capitol and its grounds.

Pursuant to Sec. 72-2211, transfers from the Capitol Restoration Cash Fund may be made to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 143,959 | 165,091 | 158,620 |
| Total Revenue | 32,019 | 30,246 | 37,841 |
| Total Expenditures | 10,887 | 35,786 | 19,615 |
| Transfers to General Fund | 0 | 931 | 1,863 |
| Ending Balance | <u>165,091</u> | <u>158,620</u> | <u>174,984</u> |
| Highest month-ending cash balance | 168,492 | 172,792 | 183,018 |
| Lowest month-ending cash balance | 144,875 | 148,333 | 163,448 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26520 - BUILDING RENEWAL ALLOCATION FUND (81-179)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Building Renewal Allocation Fund was created in 1977 with enactment of the Deferred Building Renewal Act (LB 309). The fund was intended to support deferred maintenance and other forms of building renewal relating to state facilities; however, due to a lack of a continuing source of fund revenue, significant projects were not undertaken in the initial years of the fund's existence. In 1980 and again in 1985, amounts were transferred from the Securities Act Cash Fund to the Building Renewal Allocation Fund and appropriated to support work undertaken by the '309' Task Force for Building Renewal. Beginning with 1997-98 and continuing through 2000-01, the equivalent of 7 cents of annual cigarette tax receipts was credited to the Building Renewal Allocation Fund. Of this, an amount not exceeding the equivalent of 2 cents of annual receipts was authorized to be expended each year through 2000-01 to support achievement of goals identified in the Information Technology Infrastructure Act (e.g., the Century Date Change Project). The balance of funds credited to the Building Renewal Allocation Fund was available to the '309' Task Force to carry out its duties and to fulfill the purposes of the Deferred Building Renewal Act. For 2001-02, the level of cigarette tax credited to the Building Renewal Allocation Fund was decreased to the equivalent of 5 cents of annual receipts. The level was then increased to the equivalent of 7 cents for 2002-03 and years thereafter. All 2001-02 and subsequent year proceeds have been restricted in their use to purposes of the Deferred Building Renewal Act. Current law provides that if the equivalent of 7 cents of cigarette tax receipts is less than the amount of such receipts credited to the Building Renewal Allocation Fund for 1997-98, an amount equal to the 1997-98 level is to be credited to the fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|--------------------------|--------------------------|--------------------------|
| Beginning Balance | 14,596,458 | 14,772,136 | 12,501,107 |
| Revenue: | | | |
| Cigarette tax proceeds | 9,163,271 | 9,163,271 | 9,163,271 |
| Investment interest/other | 618,090 | 448,773 | 382,708 |
| Total Revenue | 9,781,361 | 9,612,044 | 9,545,979 |
| Expenditures: | | | |
| '309' Task Force – building renewal | 9,452,944 | 11,708,388 | 9,776,973 |
| '309' Task Force - operating budget | 152,739 | 174,685 | 171,462 |
| Total Expenditures | 9,605,683 | 11,883,073 | 9,948,435 |
| Ending Balance | <u>14,772,136</u> | <u>12,501,107</u> | <u>12,098,651</u> |
| Highest month-ending cash balance | 14,777,336 | 14,958,774 | 12,406,198 |
| Lowest month-ending cash balance | 13,031,875 | 12,506,307 | 10,808,845 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Communications Cash Fund receives all revenues from non-state agencies that are clients of AS, Division of Communications. Costs are divided between cash fund and revolving fund revenues. The Division charges for telecommunications services. Major expenditures include video, voice and data communications services. This fund includes expenses and revenues for the Statewide Distance Education Network.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

987,680

947,080

1,023,720

| | | | |
|---------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| CSB payments | 2,666,821 | 3,187,899 | 5,565,118 |
| Interest from investments | 39,341 | 22,557 | 31,629 |
| Transfers in/(out) | 0 | -115,309 | -229,771 |
| Miscellaneous/Adjustments | 7,081 | 12 | -11 |
| Total Revenue | 2,713,243 | 3,095,159 | 5,366,965 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal services | 671,772 | 598,657 | 247,088 |
| Operating expenses | 2,059,336 | 1,877,542 | 2,225,434 |
| Capital Outlay | 22,735 | 542,320 | 3,223,271 |
| Total Expenditures | 2,753,843 | 3,018,519 | 5,695,793 |

Ending Balance

947,080

1,023,720

694,892

Highest month-ending balance

1,066,770

1,322,611

3,386,801

Lowest month-ending balance

491,066

286,187

537,909

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173, Cont'd.**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-------------------|-----------------------------|-------------------|
| Voice and Wireless | | | |
| Long Distance Calls | .07/min | .07/min | .07/min |
| 800 Service | .08/min | .08/min | .08/min |
| Calling Card Service | .12/min | .12/min | .12/min |
| Language Interpreter Service | .14/min | .14/min | .14/min |
| Conference Calls | 2.50/call | 2.50/call | 2.50/call |
| State Local Meet-Me-Bridge | 7.50/call | 7.50/call | 7.50/call |
| State Toll-Free Meet-Me-Bridge | 10/call | 10/call | 10/call |
| UNL Dial Out Call (ultra secure) | 15/call | 15/call | 15/call |
| UNL Toll Free Meet-Me-Bridge | 12.50/call | 12.50/call | 12.50/call |
| UNL Toll Free Meet-Me-Bridge | .12/min/pers. | .12/min/pers. | .12/min/pers. |
| Voice Mail | 4.85/acct/mo. | 4.85/acct/mo. | 4.85/acct/mo. |
| NVNET System | 17.66/acct/mo. | 17.66/acct/mo. | 17.66/acct/mo. |
| Data Networks | | | |
| Dial-up Internet Costs/Public DSL | | -----at vendor cost/mo----- | |
| IP Data Service Connection Fee | | -----custom priced----- | |
| Direct Computer Connection Fee | 150.00/month | 150.00/month | 150.00/month |
| Firewall (agency) | 150.00/month | 150.00/month | 150.00/month |
| Network Connected Device Fee | 13/month | 13/month | 13/month |
| Load Balancer | | 220 | 220 |
| Distance Education Network | | | |
| Network Nebraska Participation Fee | 197.80/entity/mo. | 192.47/entity/mo. | 195.13/entity/mo. |
| Interregional Transport Fee Higher Ed | 93.35/entity/mo. | 92.72/entity/mo. | 115.78/entity/mo. |
| Interregional Transport Fee post e-rate | 34.21/entity/mo. | 34.48/entity/mo. | 36.445/entity/mo. |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26540 - RESOURCE RECYCLING FUND
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Resource Recovery Fund receives proceeds from recycling programs established in all state buildings by Administrative Services, plus 7% of all proceeds from the sale of surplus property to be remanufactured or reprocessed. The fund is used to defray the costs of administering the State Recycling Program. The program has also been the recipient of grant funds.

Transfers from the fund to the General Fund maybe made at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------|---|----------------|
| Sale of surplus property (81-1186) | | 7% of the proceeds of any item sold to be remanufactured or reprocessed | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 209,562 | 233,710 | 126,497 |
| Revenue: | | | |
| Sale of supplies | 12,759 | 32,947 | 14,371 |
| Interest | 9,923 | 3,707 | 4,183 |
| Reimburse non-governmental sources | 44,040 | 44,490 | 66,118 |
| Other/Transfers out | -72 | -144,979 | -3,390 |
| Total Revenue | 66,650 | -63,835 | 81,282 |
| Expenditures: | | | |
| Operating expenses | 42,258 | 43,378 | 77,665 |
| Travel expenses | 244 | 0 | 6,500 |
| Total Expenditures | 42,502 | 43,378 | 84,165 |
| Ending Balance | <u>233,710</u> | <u>126,497</u> | <u>123,614</u> |
| Highest month-ending balance | 233,700 | 126,487 | 143,214 |
| Lowest month-ending balance | 211,700 | 84,001 | 97,975 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26560 - VACANT BUILDING AND EXCESS LAND CASH FUND (72-816)
EXPENDED IN PROGRAM 560**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Proceeds from the sale or lease of buildings and land declared either vacant or excess by the Vacant Building and Excess Land Committee are credited to this fund. Amounts from the fund are authorized to be used for the maintenance of vacant state buildings or excess state land and for expenses related to the disposal of such properties.

LB403 (enacted in 2003) provided specific directives in terms of administration of the fund for matters associated with construction of a Military Joint Operations Center. These directives (codified in sections 90-267 to 90-269) are scheduled to sunset at the close of 2014-15.

Pursuant to Sec. 72-816, transfers from the Vacant Building and Excess Land Cash Fund may be made to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Proceeds from sale/rent of vacant buildings and excess land | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 394,528 | 521,472 | 452,334 |
| Revenue: | | | |
| Sale of buildings/land | 0 | 362,106 | 112,668 |
| Rental revenue | 163,325 | 92,195 | 83,114 |
| Investment interest | 21,819 | 22,604 | 15,758 |
| Other | 0 | 0 | 5 |
| Total Revenue | 185,144 | 476,905 | 211,545 |
| Transfers to General Fund | 0 | 259,947 | 12,075 |
| Expenditures: | | | |
| DAS Building Division | 58,200 | 286,096 | 284,662 |
| Total Expenditures | 58,200 | 286,096 | 284,662 |
| Ending Balance | <u>521,472</u> | <u>452,334</u> | <u>367,142</u> |
| Highest month-ending cash balance | 531,325 | 920,453 | 560,384 |
| Lowest month-ending cash balance | 410,155 | 478,827 | 304,581 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26630 - CITY OF THE METROPOLITAN CLASS DEVELOPMENT FUND (19-103)
EXPENDED IN PROGRAM 673**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.5 million of annual cigarette tax receipts are to be credited to the City of the Metropolitan Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Omaha. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of redevelopment projects along the Missouri River generally north of Interstate 480 to Interstate 680. Appropriated amounts are released to the City of Omaha upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 461,173 | 477,344 | 489,445 |
| Revenue: | | | |
| Cigarette tax receipts | 1,500,000 | 1,500,000 | 1,500,000 |
| Investment interest | 16,171 | 12,101 | 12,492 |
| Total Revenue | 1,516,171 | 1,512,101 | 1,512,492 |
| Expenditures: | | | |
| Aid payments to City of Omaha | 1,500,000 | 1,500,000 | 1,500,000 |
| Total Expenditures | 1,500,000 | 1,500,000 | 1,500,000 |
| Ending Balance | <u>477,344</u> | <u>489,445</u> | <u>501,937</u> |
| Highest month-ending cash balance | 595,899 | 609,312 | 622,344 |
| Lowest month-ending cash balance | 212,496 | 228,435 | 240,737 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26640 - CITY OF THE PRIMARY CLASS DEVELOPMENT FUND (19-102)
EXPENDED IN PROGRAM 672**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.0 million of annual cigarette tax receipts are to be credited to the City of the Primary Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Lincoln. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of the Antelope Valley project. Appropriated amounts are released to the City of Lincoln upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 307,348 | 318,124 | 326,188 |
| Revenue: | | | |
| Cigarette tax receipts | 1,000,000 | 1,000,000 | 1,000,000 |
| Investment interest | 10,776 | 8,064 | 8,324 |
| Total Revenue | 1,010,776 | 1,008,064 | 1,008,324 |
| Expenditures: | | | |
| Aid payments to City of Lincoln | 1,000,000 | 1,000,000 | 1,000,000 |
| Total Expenditures | 1,000,000 | 1,000,000 | 1,000,000 |
| Ending Balance | <u>318,124</u> | <u>326,188</u> | <u>334,512</u> |
| Highest month-ending cash balance | 397,163 | 406,101 | 414,785 |
| Lowest month-ending cash balance | 141,563 | 152,185 | 160,382 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26650 – INFORMATION TECHNOLOGY INFRASTRUCTURE FUND
EXPENDED IN MULTIPLE PROGRAMS**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Information Technology Infrastructure Fund is used to pay for information technology projects that are of an enterprise-wide nature. This includes projects with a significant impact on core functions and multiple government agencies, programs or institutions. Pursuant to state statute, the State Treasurer transferred the balance as of July 1, 2009, to the Public Safety Communications System Cash Fund.

At the direction of the Legislature, the fund balance was transferred to another Cash Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Cigarette Tax | Equivalent of 2 cents beginning July 1, 2001 | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 1,008,693 | 614,405 | 0 |

| | | | |
|-----------------------------------|----------------|-----------------|----------|
| Revenue: | | | |
| Professional & technical services | 0 | 0 | |
| Interest | 56,384 | 0 | |
| Transfers in/(Out) | 0 | -614,405 | |
| Cigarette Tax | 367,567 | 0 | |
| Adjustments | 100,000 | 0 | |
| Total Revenue | 523,951 | -614,405 | 0 |

| | | | |
|---------------------------|----------------|----------|----------|
| Expenditures: | | | |
| Personal services | 382,728 | 0 | |
| Operating expenses | 311,778 | 0 | |
| Travel expenses | 2,933 | 0 | |
| Capital outlay | 0 | 0 | |
| Aid | 220,800 | 0 | |
| Total Expenditures | 918,239 | 0 | 0 |

| | | | |
|------------------------------|----------------|----------|----------|
| Ending Balance | <u>614,405</u> | <u>0</u> | <u>0</u> |
| Highest month-ending balance | 1,236,689 | 9,120 | 0 |
| Lowest month-ending balance | 614,405 | 0 | 0 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was created by LB 1100 [1998]. Amounts credited to the fund include depreciation assessed under provisions of Sec. 81-1108.17 (often referred to as “LB 530 depreciation” as its assessment was authorized by LB530 [1995]). Within occupancy charges for facilities operated and maintained by the Department of Administrative Services (DAS), these provisions authorize the department to include an amount sufficient to fund building renewal projects under the Deferred Building Renewal Act and renovation, remodeling, and repair projects beyond the scope of the act. Specific charges are not identified by statute and, as such, have been administratively determined. Charges were phased in over four years beginning with 1999-00. For 2001-02 through 2008-09, the basis of related charges was 2.0% of building/facility value. Beginning with 2009-10, the rate was reduced to 1.5% of value. Statute authorizes amounts from such charges to be used for building renewal work as defined in section 81-173 and other improvements incident to such work. Amounts from these charges are limited in their use to facilities for which the charges have been assessed.

Also included in amounts credited to the fund through 2010-11 was depreciation assessed under Sec. 81-188.02 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a capital construction project, DAS was to begin annual assessment of depreciation to the relevant state agency based on a percentage of the total project cost. In cases where existing facilities were acquired, the charge was based on a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. “LB 1100 depreciation” was not imposed on facilities for which “LB 530 depreciation” was assessed. Amounts from such charges were restricted in their use to facilities as limited in section 81-188.01. Building renewal allocations from amounts arising from such charges were not to exceed related revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended “LB1100 depreciation charges” for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Pursuant to Sec. 81-188.01, transfers from the State Building Renewal Assessment Fund may be made to the General Fund at the direction of the Legislature. Depreciation charges pursuant to Sec. 81-1108.17 were historically assessed relative to state parking facilities. A review of the relevant statutory provisions resulted in an interpretation that related depreciation charges are inapplicable to the parking facilities. In consideration of this interpretation, amounts historically accumulated in the State Building Renewal Assessment Fund relative to parking facilities were transferred to the Capitol Buildings Parking Revolving Fund (Fund 56550) in 2008-09.

Schedule of Fees and Taxes

See Fund Description.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)
EXPENDED IN PROGRAMS 573 & 940, CONTINUED**

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance | 31,029,327 | 33,494,365 | 26,400,720 |
| Revenue: | | | |
| Depreciation assessments | 10,026,737 | 4,294,996 | 8,049,383 |
| Investment interest/other | 1,486,714 | 1,002,861 | 904,027 |
| Total Revenue | 11,513,451 | 5,297,857 | 8,953,410 |
| Transfer to Capitol Buildings Parking Revolving Fund | 1,993,538 | 4,895 | 0 |
| Transfers to General Fund | 0 | 12,007 | 23,958 |
| Expenditures: | | | |
| '309' Task Force - building renewal | 6,851,888 | 12,173,403 | 8,708,451 |
| '309' Task Force - operating expenses | 202,987 | 201,197 | 194,722 |
| Total Expenditures | 7,054,875 | 12,374,600 | 8,903,173 |
| Ending Balance | <u>33,494,365</u> | <u>26,400,720</u> | <u>26,426,999</u> |
| Highest month-ending cash balance | 34,398,789 | 32,417,546 | 27,284,934 |
| Lowest month-ending cash balance | 31,039,065 | 26,402,539 | 26,423,635 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26680 – UNIVERSITY BUILDING RENEWAL ASSESSMENT FUND (81-188.03)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The University Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund historically has included depreciation assessed under provisions of section 81-188.04 (often referred to as "LB 1100 depreciation" as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a University of Nebraska capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the University based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), "LB1100 depreciation charges" were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|--------------------------|--------------------------|-------------------------|
| Beginning Balance | 14,443,426 | 15,818,761 | 13,625,216 |
| Revenue: | | | |
| Depreciation assessments | 3,770,855 | 0 | 0 |
| Investment interest/other adjustments | 673,640 | 160,671 | 315,938 |
| Total Revenue | 4,444,495 | 160,671 | 315,938 |
| Expenditures: | | | |
| '309' Task Force - building renewal | 2,995,444 | 2,275,917 | 4,501,326 |
| '309' Task Force - operating expenses | 73,716 | 78,299 | 75,136 |
| Total Expenditures | 3,069,160 | 2,354,216 | 4,576,462 |
| Ending Balance | <u>15,818,761</u> | <u>13,625,216</u> | <u>9,364,692</u> |
| Highest month-ending cash balance | 16,018,735 | 15,721,540 | 13,128,674 |
| Lowest month-ending cash balance | 13,219,779 | 13,625,215 | 9,364,692 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26690 – STATE COLLEGE BUILDING RENEWAL ASSESSMENT FUND (81-188.05)
EXPENDED IN PROGRAM 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The State College Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.06 (often referred to as "LB 1100 depreciation" as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a Nebraska State College System (NSCS) capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the NSCS based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), "LB1100 depreciation charges" were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|-------------------------|-----------------------|-----------------------|
| Beginning Balance | 1,553,938 | 1,470,162 | 979,841 |
| Revenue: | | | |
| Depreciation assessments | 530,060 | 0 | 0 |
| Investment interest/other adjustments | 71,683 | -3,238 | 110,780 |
| Total Revenue | 601,743 | -3,238 | 110,780 |
| Expenditures: | | | |
| '309' Task Force - building renewal | 675,800 | 476,482 | 392,040 |
| '309' Task Force – operating expenses | 9,719 | 10,601 | 10,106 |
| Total Expenditures | 685,519 | 487,083 | 402,146 |
| Ending Balance | <u>1,470,162</u> | <u>979,841</u> | <u>688,475</u> |
| Highest month-ending cash balance | 1,767,086 | 1,474,861 | 955,611 |
| Lowest month-ending cash balance | 1,274,445 | 979,841 | 688,475 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28010 - HEALTH AND LIFE BENEFIT ADMINISTRATION CASH FUND (84-1616)
EXPENDED IN PROGRAM 606**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Health and Life Benefit Administration Cash Fund consists of payments made by individuals eligible for program benefits and transfers from the State Employees Insurance Fund for administrative and operation expenses as authorized by the Legislature. The State Employee Insurance Fund consists of the employee and employer contributions associated with the Nebraska State Insurance Program. According to state law, the fund is to be used by the personnel/benefits division to administer the provision of the federal Public Health Services Act (COBRA) and for the administration of the section 125 plan (the Nebraska State Insurance Program).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| 2% surcharge on all premiums (COBRA) | | *** varies*** | |
| 2% surcharge on dental/vision premiums only (retirees) | | *** varies*** | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 87,514 | 149,945 | 240,104 |
| Revenue: | | | |
| Investment interest | 21,446 | 20,255 | 28,632 |
| Transfers in (Fund 6892) | 712,252 | 800,000 | 820,000 |
| Administrative Fee | 12,796 | 13,120 | 12,426 |
| Other | | | |
| Total Revenue | 746,494 | 833,375 | 861,058 |
| Expenditures: | | | |
| Administration | 684,063 | 743,216 | 889,397 |
| Total Expenditures | 684,063 | 743,216 | 889,397 |
| Ending Balance | <u>149,945</u> | <u>240,104</u> | <u>211,765</u> |
| Highest month-ending balance | 746,957 | 1,000,851 | 1,697,735 |
| Lowest month-ending balance | 149,945 | 240,104 | 238,640 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28020 – WORLD DAY ON THE MALL CASH FUND
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created to account for the revenues and expenses associated with the annual World Day on the Mall event sponsored by the Department of Administrative Services personnel division. The event is funded through grants and donations.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Grants and Donations | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 25 | 209 | 1,431 |

| | | | |
|----------------------|--------------|--------------|--------------|
| Revenue: | | | |
| Investment interest | 32 | 42 | 58 |
| Grants | 5,430 | 4,069 | 4,056 |
| Donations | 250 | | |
| Total Revenue | 5,712 | 4,111 | 4,114 |

| | | | |
|---------------------------|--------------|--------------|--------------|
| Expenditures: | | | |
| Administration | 5,447 | 2,970 | 3,744 |
| Total Expenditures | 5,447 | 2,970 | 3,744 |

| | | | |
|-----------------------|------------|--------------|--------------|
| Ending Balance | <u>290</u> | <u>1,431</u> | <u>1,801</u> |
|-----------------------|------------|--------------|--------------|

| | | | |
|------------------------------|-------|-------|-------|
| Highest month-ending balance | 3,891 | 1,878 | 2,786 |
| Lowest month-ending balance | 164 | 857 | 213 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28910 - TORT CLAIMS (81-8225)
EXPENDED IN PROGRAM 591**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

All tort claims against the state are paid from this fund. Cash and revolving fund agencies are billed back for actual claims and a general fund appropriation is provided in the mainline budget bill.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Funds appropriated by the Legislature and agency billings. | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|-----------------------|
| Beginning Balance | 66,980 | 10,115 | 32,014 |
| Revenue: | | | |
| Investment income | 3,345 | 1,580 | 925 |
| Transfers In | 3,727,783 | 1,503,358 | 263,207 |
| Total Revenue | 3,731,128 | 1,504,938 | 264,132 |
| Expenditures: | | | |
| Tort Claims | 3,787,264 | 1,438,055 | 126,769 |
| Legal Expenses | 729 | (16) | 4,583 |
| Total Expenditures | 3,787,993 | 1,483,039 | 131,352 |
| Ending Balance | <u>10,115</u> | <u>32,014</u> | <u>164,794</u> |
| Highest month-ending balance | 29,007 | 32,014 | 164,794 |
| Lowest month-ending balance | 2,580 | 10,147 | 19,319 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28920 - MISCELLANEOUS CLAIMS
EXPENDED IN PROGRAM 536**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This Fund pays all the state's miscellaneous claims awarded by the Claims Board or district court. Non-general fund agencies are billed for each claim granted and funds are appropriated by the legislature to the Fund. The general funded agencies' claims are paid from the General Fund. For 1989-90 and each year thereafter, tort claims will be paid from Fund #2891 and Miscellaneous (Sundry) Claims will be paid directly from the General Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|----------------|----------------|----------------|
| Funds appropriated by the Legislature | NA | NA | NA |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------|----------------|----------------|----------------|
| Beginning Balance | 936 | 980 | 1,031 |
| Revenue: | | | |
| Investment interest | 44 | 33 | 34 |
| Total Revenue | | | |
| Transfers from the General Fund | 44 | 33 | 34 |
| Expenditures: | | | |
| Miscellaneous claims | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>980</u> | <u>1,031</u> | <u>1,047</u> |
| Highest month-ending balance | 980 | 1,031 | 1,047 |
| Lowest month-ending balance | 940 | 983 | 1,016 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 51650 - ADMINISTRATION REVOLVING FUND
EXPENDED IN PROGRAM 049**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Administration Revolving Fund was created by Administrative Services to defray the costs incurred while administering the other divisions of the agency. The Administration Program includes funding for the Director's office and other associated administrative expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Each individual program's budget in DAS is divided by the total agency budget. This percentage is applied to the anticipated administrative expenses and each program pays a pro rata share of total administrative expenses.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

795,724

1,108,016

1,351,681

| | | | |
|------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Professional & technical services | 2,019,078 | 2,182,426 | 2,313,771 |
| Interest from investment | 86,763 | 40,418 | 80,060 |
| Miscellaneous adjustment/Transfers | -81,984 | 47,893 | 862 |
| Total Revenue | 2,023,857 | 2,270,737 | 2,394,693 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal services | 1,514,780 | 1,681,082 | 1,546,063 |
| Operating expenses | 196,765 | 345,858 | 524,393 |
| Travel expenses | 20 | 132 | 2,355 |
| Total Expenditures | 1,711,565 | 2,027,072 | 2,072,811 |

Ending Balance

1,108,016

1,351,681

1,673,563

Highest month-ending balance

2,630,035

3,156,580

3,318,459

Lowest month-ending balance

1,108,016

1,315,681

1,673,563

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56500 - STATE BUILDING REVOLVING FUND (81-1108.22)
EXPENDED IN PROGRAM 560, 980, 981**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts credited to the State Building Revolving Fund are predominated by rental charges assessed to state agencies by the State Building Division. Generally, these receipts fall within two categories: 1) rental charges for space occupied by state agencies in state-owned facilities administered by the division and 2) rental charges for space occupied by state agencies in non state-owned facilities that is centrally leased by the division. Receipts are also generated as the result of work orders to meet special needs and requests of building tenants (state agencies). Correspondingly, expenditures from the fund primarily relate to administration, operation and maintenance of the state-owned facilities and rental expenses incurred by the division as it acts as the central agent leasing space occupied by various state agencies.

Transfers from the fund to the Capitol Security Revolving Fund, as directed by the Legislature, are authorized pursuant to Sec. 81-2004.06.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------------|----------------------------|----------------------------|
| State-owned facilities annual rent rates per square foot for office space* | Range \$2.46 to \$23.51 | Range \$2.46 to \$22.01 | Range \$2.46 to \$22.01 |
| Work orders | \$22.00/hour + Materials | \$22.00/hour | \$22.00/hour |
| * Excludes assessments for building depreciation charges. For specific facility rates, contact Legislative Fiscal Office. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--------------------------|-------------------------|-------------------------|
| Beginning Balance | 11,529,064 | 13,380,298 | 9,522,369 |
| Revenue: | | | |
| Rental: state-owned facilities | 20,522,648 | 17,182,955 | 18,688,937 |
| Rental: centrally leased facilities | 12,262,223 | 12,733,012 | 12,815,410 |
| Charges and sales | 867,291 | 604,147 | 574,229 |
| Investment interest | 592,209 | 442,988 | 362,437 |
| All other | 46,104 | 52,436 | 65,698 |
| Total Revenue | 34,290,475 | 31,015,538 | 32,506,711 |
| Transfer to Capitol Security Revolving Fund ⁽¹⁾ | 533,619 | 561,102 | 585,102 |
| Expenditures: | | | |
| State Building Division: Operating expenditures | 31,694,858 | 32,414,348 | 30,788,983 |
| Capital expenditures | 210,764 | 1,898,017 | 1,268,046 |
| Total Expenditures | 31,905,622 | 34,312,365 | 32,057,029 |
| Ending Balance | <u>13,380,298</u> | <u>9,522,369</u> | <u>9,386,949</u> |
| Highest month-ending cash balance | 13,532,905 | 14,159,866 | 10,264,364 |
| Lowest month-ending cash balance | 10,537,657 | 10,151,904 | 9,044,550 |

⁽¹⁾ 2008-09 according to provisions of LB 321 [2008] Sec.281. 2009-10 & 2010-11 according to provisions of LB315 [2009] Sec. 281

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)
EXPENDED IN PROGRAM 985**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

With approval of the Nebraska Capitol Commission, the State Capitol Administrator is authorized to perform work orders to meet special needs and requests of Capitol tenants (state agencies). Charges collected from these agencies for related services are credited to the Capitol Commission Revolving Fund. Amounts credited to the fund are available to meet costs associated with related services.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Work orders | \$22.00/hour + Materials | \$22.00/hour + Materials | \$22.00/hour + Materials |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Beginning Balance | 4,097 | 5,213 | 5,734 |
| Revenue: | | | |
| Sale of services | 916 | 343 | -22 |
| Investment interest | 200 | 178 | 198 |
| Total Revenue | 1,116 | 521 | 176 |
| Expenditures: | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>5,213</u> | <u>5,734</u> | <u>5,910</u> |
| Highest month-ending cash balance | 5,213 | 5,734 | 6,422 |
| Lowest month-ending cash balance | 4,113 | 5,229 | 5,768 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56510 - MATERIEL REVOLVING FUND (81-118-3)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Materiel Revolving Fund is the fund from which the majority of Materiel Division's subprograms operate. The subprograms that utilize this fund are the Print Shop, Copy Services, Purchasing and since FY 1986-87, Central Mail. These operations deposit revenues and make payments to vendors from this fund. Annually, rates charged by services are reviewed and analyzed in order to prevent abuses and to insure agencies are getting a competitive product.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following pages for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

3,259,743

4,374,572

5,237,545

| Revenue: | | | |
|-------------------------------|-------------------|-------------------|-------------------|
| Professional & technical fees | 8,831,321 | 8,313,107 | 7,814,356 |
| Reproduction & publication | 7,057,320 | 6,345,132 | 5,525,951 |
| Interest from investment | 122,125 | 117,532 | 133,617 |
| Other/Transfers | 260,936 | -1,078,589 | -130,521 |
| Total Revenue | 16,271,702 | 13,697,182 | 13,343,403 |

| Expenditures: | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Personal services | 2,820,612 | 3,023,149 | 2,900,910 |
| Operating expenses | 11,703,821 | 10,231,064 | 9,778,608 |
| Travel expenses | 18,104 | 15,162 | 11,778 |
| Adjustments | 0 | -448,779 | -25,563 |
| Capital outlay | 614,336 | 13,613 | 1,078,791 |
| Total Expenditures | 15,156,873 | 12,834,209 | 13,744,524 |

Ending Balance

4,374,572

5,237,545

4,836,424

Highest month-ending balance

3,352,688

4,247,763

4,601,947

Lowest month-ending balance

1,995,076

2,765,277

3,396,872

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--|----------------|----------------|
| Purchasing | Assessment to Agencies is factored based on agencies purchase of goods and services/contractual services/agency's total budget/Purchasing's Budget requirements. | | |
| Central Mail | | | |
| Postage Surcharge | 14.0% | 13.75% | 13.75% |
| Pre-sort Fee (cents per piece) | .019 | .019 | .019 |
| <u>Print Shop/Copy Services Fees:</u> | | | |
| Type Input/Design (1/2 hour) | 40.13 | 40.13 | 40.13 |
| Computer to Plate (each) | 12.95 | 12.95 | 12.95 |
| CTP Metal | 50.12 | 50.12 | 50.12 |
| Black Ink | 7.43 | 7.43 | 7.43 |
| Wash Up (each) | 27.49 | 27.49 | 27.49 |
| Plate Change (each) | 5.64 | 5.64 | 5.64 |
| Web Impression/M | 1.96 | 1.96 | 1.96 |
| Docutech Impression/C | 2.27 | 2.27 | 2.27 |
| Warrant Printing (Per warrant) | .05 | .05 | .05 |
| Variable Printing (each) | .023 | .031 | .031 |
| Sheet Impression/M | 4.41 | 4.41 | 4.41 |
| Digital Color | .16 | .16 | .16 |
| Machine Staple/C | 1.96 | 1.96 | 1.96 |
| Padding/M | 2.36 | 2.36 | 2.36 |
| Collate # Sheet (each) | 7.48 | 7.48 | 7.48 |
| Collate # Sets/C | 3.02 | 3.02 | 3.02 |
| Folding/M | 6.87 | 6.87 | 6.87 |
| Punching/M | 2.91 | 2.91 | 2.91 |
| Numbering/M | 21.02 | 21.02 | 21.02 |
| Perforating/Score/M | 10.24 | 10.24 | 10.24 |
| Trimming/M | 1.70 | 1.70 | 1.70 |
| Shrink Wrap (each) | .35 | .35 | .35 |
| Inkjet Labeling/M | 40.50 | 35.84 | 35.84 |
| Insert/Smart Insert Pc/Env (each) | 9.50 | 8.73 | 8.73 |
| Insert # Envelope/C | 1.43 | 1.43 | 1.43 |
| Smart Insert # Envelope/C | 4.66 | 4.66 | 4.66 |
| Finish Hourly – ½ Hour | 21.42 | 21.42 | 21.42 |
| Special Purchase | 35% | 35% | 35% |
| Paper Costs | 35% | 35% | 35% |
| Plate Costs | 35% | 35% | 35% |
| Special Order Supplies | 35% | 35% | 35% |
| Colored Ink | 35% | 35% | 35% |
| NSOB Color Copies | .07 | .07 | .07 |
| Binding | .7 | .7 | .7 |
| CD Burns | 2 | 2 | 2 |
| DVD Burns | 4 | 4 | 4 |
| Laminating (ass sizes) | .66 | .66 | .66 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56520 - INTERGOVERNMENTAL DATA SERVICES REVOLVING FUND (81-1120.38)
EXPENDED IN PROGRAM 170**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Intergovernmental Data Services Revolving Fund reflects all revenues and expenditures for the Intergovernmental Data Services System (IDSS). By statute, IDS must recover all costs through user fees.

The IDSS consists of a network of IBM AS/400 computers for state and county applications. Major statewide applications include vehicle titling and registration and the court automation system serving all county and district courts, including child support enforcement functions. County offices also have the option to run applications on the state's AS/400 to serve their local needs.

Major sources of revenue include "retainers" from the Department of Motor Vehicles (DMV) and Supreme Court. Both DMV and the Supreme Court also pay monthly costs for leasing terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent terminals and printers.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Monthly Retainer – HHS | 8,418 | 5,836 | 5,836 |
| Monthly Retainer – DMV | 52,500 | 38,774 | 38,774 |
| Monthly Retainer - Supreme Court | 70,750 | 92,892 | 92,892 |
| Terminals | 24/mo | 24/mo | 24/mo |
| Thin Clients – Public Access | 28/mo | 28/mo | 28/mo |
| Thin Clients – Staff Access | 32/mo | 32/mo | 32/mo |
| Lap Top/Thinkpad R52 | 63/mo | 63/mo | 63/mo |
| Tablet/Gateway | 75/mo | 75/mo | 75/mo |
| PCs | 49/mo | 50/mo | 50/mo |
| Laptop Dell D630 | 77/mo | 77/mo | 77/mo |
| PC with 17" Flat Panel | 50/mo | 50/mo | 50/mo |
| Docking Station | 17/mo | 17/mo | 17/mo |
| Labor Charge | 61.75/Hr | 61.75/Hr | 61.75/Hr |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 737,075 | 832,000 | 730,721 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Other/Transfers | 95,930 | -111,870 | 28,569 |
| Services | 2,419,772 | 2,235,590 | 2,497,687 |
| Interest | 23,287 | 23,198 | 18,017 |
| Total Revenue | 2,538,989 | 2,146,918 | 2,544,273 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal services | 332,202 | 265,826 | 257,457 |
| Operating expenses | 1,643,927 | 1,420,394 | 1,754,748 |
| Travel expenses | 37,710 | 40,377 | 42,191 |
| Capital outlay | 430,225 | 521,600 | 599,721 |
| Total Expenditures | 2,444,064 | 2,248,197 | 2,654,117 |

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>832,000</u> | <u>730,721</u> | <u>620,878</u> |
| Highest month-ending balance | 783,412 | 933,702 | 696,771 |
| Lowest month-ending balance | 356,537 | 517,631 | 93,880 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56530 - TELECOMMUNICATIONS EXPENSE REVOLVING FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Telephone Expense Revolving Fund receives all revenues from state agencies' communication services usage. Costs for operation expenses are divided proportionately between cash and revolving fund revenues. The Division of Communications charges for telecommunications services. Major expenditures include video, voice and data communications services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following pages for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

5,028,441

5,014,321

6,189,873

| | | | |
|---------------|------------|------------|------------|
| Revenue: | | | |
| CSB payments | 22,468,785 | 26,294,209 | 27,930,839 |
| Other | -452,965 | -574,023 | 186,391 |
| Interest | 71,548 | 73,338 | 151,538 |
| Total Revenue | 22,087,368 | 25,796,524 | 28,268,768 |

| | | | |
|--------------------------|------------|------------|------------|
| Expenditures: | | | |
| Personal services | 1,574,302 | 1,798,041 | 2,170,089 |
| Communication expenses | 8,538,900 | 8,789,442 | 8,346,371 |
| Other operating expenses | 9,508,405 | 10,701,203 | 11,041,937 |
| Travel expenses | 33,680 | 27,653 | 23,609 |
| Capital outlay | 2,446,201 | 3,301,633 | 5,898,062 |
| Total Expenditures | 22,101,488 | 24,617,972 | 27,480,068 |

Ending Balance

5,014,321

6,189,873

6,978,573

Highest month-ending balance

2,831,848

3,179,088

5,554,105

Lowest month-ending balance

684,859

382,242

3,633,739

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530, CONT'D.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------------|-----------------------|
| <u>Voice and Wireless</u> | | | |
| Long Distance Calls | .07/min | .07/min | .07/min |
| 800 Service | .08/min | .08/min | .08/min |
| Calling Card Service | .12/min | .12/min | .12/min |
| Language Interpreter Service | .14/min | .14/min | .14/min |
| Conference Calls | 2.50/call | 2.50/call | 2.50/call |
| State Local Meet-Me-Bridge | 7.50/call | 7.50/call | 7.50/call |
| State Toll-Free Meet-Me-Bridge | 10/call | 10/call | 10/call |
| UNL Dial Out Call (ultra secure) | 15/call | 15/call | 15/call |
| UNL Toll Free Meet-Me-Bridge | 12.50/call | 12.50/call | 12.50/call |
| UNL Toll Free Meet-Me-Bridge | .12/min/pers. | .12/min/pers. | .12/min/pers. |
| Voice Mail | 4.85/acct/mo. | 4.85/acct/mo. | 4.85/acct/mo. |
| NVNET System | 17.66/acct/mo. | 17.66/acct/mo. | 17.66/acct/mo. |
| <u>Data Networks</u> | | | |
| Dial-up Internet Costs | | -----at vendor cost/mo----- | |
| Public DSL | | -----at vendor cost/mo----- | |
| IP Data Service Connection Fee | | -----custom priced----- | |
| Direct Computer Connection Fee | 150.00/month | 150.00/month | 150.00/month |
| Firewall (agency) | 150.00/month | 150.00/month | 150.00/month |
| Network Connected Device Fee | 13/month | 13/month | 13/month |
| VPN Site to Site | 150.00/month | 150.00/month | 150.00/month |
| Load Balancer | 220 | 220 | 220 |
| <u>Distance Education Network</u> | | | |
| Network Nebraska Participation Fee | 197.80/entity/mo. | 192.47/entity/mo. | 195.13/entity/mo. |
| Interregional Transport Fee Higher Ed | 93.35/entity/mo. | 92.72/entity/mo. | 115.87/entity/mo. |
| Interregional Transport Fee K-12 | 34.21/entity/mo. | 34.48/entity/mo. | 36.445/entity/mo. |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56540 - CENTRAL STORE'S REVOLVING FUND (81-1118-1)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Central Store's Revolving Fund is used by the central procurement operations of AS Materiel. The fund accounts for the purchase and resale of miscellaneous supplies and other personal property used by state government in its operations. As indicated below, a flat mark-up rate is applied to the cost of all products sold to pay operational expenses.

Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Markup on general supplies (81-1118.1) | 7% | 7% | 7% |
| Markup on paper supplies (81-1118.1) | 7% | 7% | 7% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 806,130 | 972,814 | 689,137 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Sales of materials | 3,247,333 | 3,236,322 | 3,249,918 |
| Interest | 42,288 | 31,403 | 30,238 |
| Other/Adjustments | 8,367 | -239,696 | 239,681 |
| Total Revenue | 3,297,988 | 3,028,029 | 3,519,837 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Personal services | 73,411 | 52,767 | 50,788 |
| Operating expenses | 3,057,782 | 3,256,865 | 3,098,609 |
| Capital Outlay | 111 | 2,074 | 0 |
| Total Expenditures | 3,131,304 | 3,311,706 | 3,149,397 |

| | | | |
|------------------------------|-----------------------|-----------------------|-------------------------|
| Ending Balance | <u>972,814</u> | <u>689,137</u> | <u>1,059,577</u> |
| Highest month-ending balance | 1,276,547 | 1,278,991 | 1,225,204 |
| Lowest month-ending balance | 688,987 | 671,553 | 837,769 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)
EXPENDED IN PROGRAM 560 & 913**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Receipts from parking charges for employee, state vehicle, and public parking are deposited to the Capitol Buildings Parking Revolving Fund. Such amounts are used to operate, maintain and improve parking facilities.

Transfers from the fund are not authorized under existing law. Depreciation charges pursuant to Sec. 81-1108.17 were historically assessed relative to state parking facilities and credited to the State Building Renewal Assessment Fund (Fund 26670). A review of the relevant statutory provisions resulted in an interpretation that related depreciation charges are inapplicable to the parking facilities. In consideration of this interpretation, amounts historically accumulated in the State Building Renewal Assessment Fund relative to parking facilities were transferred to the Capitol Buildings Parking Revolving Fund (Fund 56550) in 2008-09.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Lincoln parking rates (monthly): | | | |
| South garage (south of Nebraska State Office Building) | \$30 | \$30 | \$30 |
| East garage (east of Nebraska State Office Building) | 30 | 30 | 30 |
| Lot A (south of Capitol) | 24 | 24 | 24 |
| Lot D (17th & 'H' Streets) | 24 | 24 | 24 |
| Executive lot (16th & 'H' Streets) | 24 | 24 | 24 |
| Capitol north (horseshoe) drive | 24 | 24 | 24 |
| Transportation Service Bureau Center | 30 | 30 | 30 |
| 501 Bldg. parking garage (13 th & 'K') – lower level | 50 | 50 | 50 |
| 501 Bldg. parking garage (13 th & 'K') – upper level | 40 | 40 | 40 |
| Omaha parking rates (monthly): | | | |
| Omaha State Office Building | 30 | 30 | 30 |
| Omaha Park II | 30 | 30 | 30 |
| Special use parking permits (each/month) | 5 | 5 | 5 |
| Parking permit replacement (each) | 10 | 10 | 10 |
| Access card replacement (each) | 15 | 15 | 15 |
| Wheel lock/boot removal (per occasion) | 35 | 35 | 35 |

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 2,046,699 | 4,128,156 | 2,423,238 |

| | | | |
|---|------------------|------------------|------------------|
| Revenue: | | | |
| Parking space rental | 1,039,597 | 1,042,103 | 1,025,252 |
| Investment interest | 95,334 | 88,686 | 82,774 |
| Other | 76,273 | 71,108 | 115,372 |
| Total Revenue | 1,211,204 | 1,201,897 | 1,223,398 |
| Transfer from State Bldg. Renewal Assessment Fund | 1,993,538 | 4,895 | 0 |

| | | | |
|---|------------------|------------------|------------------|
| Expenditures: | | | |
| Parking facilities operations & maintenance | 799,981 | 941,977 | 1,402,650 |
| Debt service payments – facility improvements | 323,304 | 1,969,733 | 0 |
| Total Expenditures | 1,123,285 | 2,911,710 | 1,402,650 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>4,128,156</u> | <u>2,423,238</u> | <u>2,243,986</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Highest month-ending cash balance | 4,126,740 | 4,148,375 | 2,587,384 |
| Lowest month-ending cash balance | 2,042,501 | 2,275,428 | 2,238,836 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56560 – IM SERVICES REVOLVING FUND (81-1117)
EXPENDED IN PROGRAM 172**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Data Processing Revolving Fund is the operational fund for the Information Management Services Division of AS. This fund reflects all revenues and expenditures associated with this program. Activities include maintaining mainframe computing resources, application development, web application development and hosting, email and related services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

7,084,506

7,649,867

9,973,258

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| DP services | 38,112,347 | 40,110,715 | 44,551,983 |
| Sales of equipment | 3,695 | 7,242 | 10,525 |
| Miscellaneous/Transfers | 327,014 | -1,139,853 | -193,088 |
| Interest from investments | 202,799 | 189,104 | 270,532 |
| Total Revenue | 38,645,855 | 39,167,208 | 44,639,952 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Personal services | 15,446,311 | 16,143,813 | 15,567,648 |
| Operating expenses | 19,835,536 | 18,496,026 | 26,917,413 |
| Travel expenses | 44,586 | 4,598 | 19,426 |
| Capital outlay | 2,754,061 | 2,199,380 | 865,926 |
| Total Expenditures | 38,080,494 | 36,843,817 | 43,370,413 |

Ending Balance

7,649,867

9,973,258

11,242,797

Highest month-ending balance

7,273,358

10,031,747

11,230,359

Lowest month-ending balance

3,374,134

1,493,573

6,222,398

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**FUND 56560 (cont'd.)**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| <u>ENTERPRISE COMPUTING</u> | | | |
| MVS – DB2 CPU | .095/sec | .095/sec | .095/sec |
| MVS – Enterprise Server CPU | .095/sec | .095/sec | .095/sec |
| MVS Enterprise zIIP Processor | .065/sec | .065/sec | .065/sec |
| Job Setup | 1.32 | 1.32 | 1.32 |
| Disk Storage | .075 | .075 | .075 |
| Job Output | .40 | .40 | .40 |
| Tape Storage | 2.25 | 2.25 | 2.25 |
| Dispatch Online View | .05 | .05 | .05 |
| CICS | .255/sec | .255/sec | .255/sec |
| CICS Test | .255/sec | .255/sec | .255/sec |
| Applications Developer (Hr) | 61.75 | 61.75 | 61.75 |
| Senior Applications Developer (Hr) | 72.25 | 72.25 | 72.25 |
| Lead Applications Developer (Hr) | 83.75 | 83.75 | 83.75 |
| Applications Developer Co-Located (Hr) | 54.25 | 54.25 | 54.25 |
| Senior Applications Developer Co-Located (Hr) | 64.75 | 64.75 | 64.75 |
| Lead Applications Developer Co-Located (Hr) | 76.25 | 76.25 | 76.25 |
| <u>TECHNOLOGY SUPPORT</u> | | | |
| <u>HOSTED SERVICES</u> | | | |
| Web Hosting Hit Rate (first 200,000) per hit | .006 | .006 | .006 |
| Web Hosting Rate (200K-1,000K) per hit | .002 | .002 | .002 |
| Web Hosting Rate (1,000K-4,000K) per hit | .0002 | .0002 | .0002 |
| Web Application – Complexity 1 per Month | 195.00 | 195.00 | 195.00 |
| Web Application – Complexity 2 per Month | 390.00 | 390.00 | 390.00 |
| Web Application – Complexity 3 per Month | 585.00 | 585.00 | 585.00 |
| Web Application – Complexity 4 per Month | 780.00 | 780.00 | 780.00 |
| Kronos Time Entry Service | .87 | .87 | .87 |
| Inbound E-Fax | .08 | .08 | .08 |
| Outbound E-Fax | .08 | .08 | .08 |
| Outbound Long Distance E-Fax | .125 | .125 | .125 |
| Exchange Email Service | 7 | 7 | 7 |
| Exchange Email Storage Surcharge | 2 | 2 | 2 |
| SharePoint Group Sites | .0189 | .0189 | .0189 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56570 - TRANSPORTATION SERVICES BUREAU REVOLVING FUND (81-1010)
EXPENDED IN PROGRAM 180**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The TSB Revolving Fund is the single fund for the Transportation Service Bureau's operations. Fees for the rental and monthly leasing of vehicles and mileage are deposited into this account. Maintenance, fuel and new vehicle acquisition costs are all major expenses incurred while operating the state's motor pool.

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

See following page for schedule of fees.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

5,053,554

6,548,773

6,728,380

| | | | |
|-------------------------|-----------|-----------|-----------|
| Revenue: | | | |
| Rent on motor vehicles | 7,296,818 | 6,914,431 | 6,293,745 |
| Miscellaneous/Transfers | 73,339 | -205,665 | 78,639 |
| Sale of vehicles | 531,207 | 537,578 | 640,703 |
| Interest | 194,687 | 186,417 | 215,348 |
| Total Revenue | 8,096,051 | 7,432,761 | 7,228,435 |

| | | | |
|--------------------|-----------|-----------|-----------|
| Expenditures: | | | |
| Personal services | 560,682 | 557,116 | 514,942 |
| Operating expenses | 3,617,496 | 3,475,599 | 3,766,763 |
| Capital outlay | 2,421,009 | 3,220,439 | 3,436,163 |
| Travel expenses | 1,645 | 0 | 0 |
| Total Expenditures | 6,600,832 | 7,253,154 | 7,717,868 |

Ending Balance

6,548,773

6,728,380

6,238,947

Highest month-ending balance

6,126,708

6,503,698

7,206,235

Lowest month-ending balance

3,173,075

4,717,188

5,700,633

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| <u>Mileage rates: (cents/mile traveled)</u> | | | |
| Compact | .29/mile | .34/mile | .40/mile |
| Intermediate Sedan | .30/mile | .35/mile | .41/mile |
| Intermediate Wagon | .31/mile | .36/mile | .42/mile |
| Mini Passenger-Mini Van Cargo | .31/mile | .36/mile | .42/mile |
| Sub-Compact sedan | .28/mile | .33/mile | .39/mile |
| AWD minivan | .32/mile | .37/mile | .43/mile |
| 1 Ton Cargo Van | .32/mile | .37/mile | .43/mile |
| ½ ton pickup with or without topper | .32/mile | .37/mile | .43/mile |
| 4X4 pickup with or without topper/1/2 Ton 4X4 w/topper | .33/mile | .38/mile | .44/mile |
| ¾ Ton pickup with or without topper | .35/mile | .40/mile | .46/mile |
| Pickup club cab with or without topper | .35/mile | .40/mile | .46/mile |
| 12 or 15 passenger vans | .33/mile | .38/mile | .44/mile |
| 1 Ton pickup | .35/mile | .40/mile | .46/mile |
| 4X4 SUV (4 Passenger) | .33/mile | .38/mile | .44/mile |
| 4X2 SUV (5 Passenger) | .34/mile | .39/mile | .45/mile |
| 4X4 SUV (5 Passenger) | .35/mile | .40/mile | .46/mile |
| 4X2 SUV (7 Passenger) | .34/mile | .39/mile | .45/mile |
| 4X4 SUV (7 Passenger) | .35/mile | .40/mile | .46/mile |
| 4X2 SUV (9 Passenger) | .34/mile | .39/mile | .45/mile |
| 4X4 SUV (9 Passenger) | .36/mile | .41/mile | .47/mile |
| 4X4 Compact Crew Cab with topper | .32/mile | .37/mile | .43/mile |
| 4X4 Compact pickup crew cab with topper | .32/mile | .37/mile | .43/mile |
| 4X4 Diesel 3/4 Ton | .36/mile | .41/mile | .47/mile |
| Compact Pickup | .31/mile | .36/mile | .42/mile |
| <u>Rental rates:</u> | | | |
| - One-half day | | | |
| Compact | 6.00 | 6.50 | 6.50 |
| Intermediate sedan | 6.50 | 7.00 | 7.00 |
| Intermediate wagon | 6.50 | 7.00 | 7.00 |
| Mini Van Cargo/Passenger | 8.50 | 7.50 | 7.50 |
| Mini Van Passenger | 8.00 | 8.50 | 8.50 |
| Sub-Compact Sedan | 6.00 | 6.00 | 6.50 |
| AWD mini van | 10.00 | 10.50 | 10.50 |
| 1 Ton Cargo Van | 9.00 | 10.50 | 10.50 |
| ½ Ton pickup without topper | 7.50 | 8.00 | 8.50 |
| ½ Ton pickup with topper | 8.00 | 8.50 | 8.50 |
| Pickup 4x4 with topper | 8.50 | 10.00 | 10.00 |
| Pickup 4X4 with topper | 9.00 | 9.00 | 9.00 |
| ¾ ton pickup without topper | 9.50 | 10.00 | 10.00 |
| ¾ ton pickup with topper | 11.00 | 13.00 | 13.00 |
| ¾ ton 1500 2X4 | 11.00 | 13.00 | 13.00 |
| Pickup club cab without topper | 9.50 | 10.00 | 10.50 |
| Pickup club cab with topper | 10.00 | 11.00 | 11.00 |
| 12 passenger vans | 8.50 | 10.00 | 10.50 |
| 15 passenger vans | 10.00 | 11.00 | 11.00 |
| 4X4 SUV (4 Passenger) | 8.50 | 10.00 | 10.00 |
| 4X2 and 4X4 SUV (5 Passenger) | 9.00 | 9.00 | 9.00 |
| 4X2 and 4X4 SUV (7 Passenger) | 11.00 | 11.50 | 11.50 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| 4X2 SUV (9 Passenger) | 12.50 | 13.50 | 13.50 |
| 4X4 SUV (9 Passenger) | 13.00 | 14.50 | 14.50 |
| 4X4 Compact pickup Crew Cab w/topper | 9.00 | 9.50 | 10.50 |
| Compact Pickup | 7.00 | 8.50 | 8.50 |
| - Daily | | | |
| Compact | 9.50 | 10.50 | 11.00 |
| Intermediate sedan | 10.50 | 11.50 | 11.50 |
| Intermediate wagon | 11.00 | 11.50 | 12.00 |
| Mini Van Cargo-Mini Van Passenger | 14.00 | 12.50 | 12.50 |
| Mini Van Passenger | 13.50 | 13.50 | 13.50 |
| Sub-Compact Sedan | 10.00 | 10.00 | 10.50 |
| AWD minivan | 17.00 | 17.00 | 17.00 |
| 1 Ton Cargo Van | 14.50 | 17.00 | 17.00 |
| Pickup ½ Ton with Topper | 13.00 | 13.50 | 14.00 |
| ½ Ton Pickup | 12.50 | 13.50 | 13.50 |
| Pickup 4x4 with topper | 14.50 | 15.00 | 15.00 |
| 4X4 Pickup | 14.50 | 16.50 | 16.50 |
| ¾ Ton Pickup with Topper | 18.50 | 21.50 | 21.50 |
| ¾ Ton Pickup without Topper | 15.50 | 16.50 | 16.50 |
| ¾ 1500 2X4 with Topper | 18.50 | 21.50 | 21.50 |
| Club Cab pickup with Topper | 16.50 | 18.00 | 18.00 |
| Club Cab pickup without Topper | 16.00 | 16.50 | 17.50 |
| 12 passenger vans | 14.00 | 16.50 | 17.00 |
| 15 passenger vans | 16.50 | 18.00 | 18.00 |
| 4X4 SUV (4 Passenger) | 14.00 | 16.50 | 16.50 |
| 4X4 and 4X2 SUV (5 Passenger) | 15.00 | 15.00 | 15.00 |
| 4X2 SUV (7 Passenger) | 18.00 | 19.00 | 19.00 |
| 4X4 SUV (7 Passenger) | 18.50 | 19.00 | 19.00 |
| 4X2 SUV (9 Passenger) | 20.50 | 22.50 | 22.50 |
| 4X4 SUV (9 Passenger) | 22.00 | 24.00 | 24.00 |
| 4X4 Compact Pickup Crew Cab w topper | 15.00 | 16.00 | 17.50 |
| Compact Pickup | 12.00 | 14.00 | 14.00 |
| - Monthly Lease Rates | | | |
| Compact | 169 | 172 | 179 |
| Intermediate Sedan | 170 | 188 | 188 |
| Intermediate wagon | 177 | 188 | 197 |
| Mini Van Passenger/Cargo | 227 | 201 | 201 |
| Mini Van Passenger | 222 | 223 | 223 |
| Subcompact Sedan | | 164 | 171 |
| AWD Minivan | 276 | 283 | 283 |
| 1 Ton Cargo Van | 240 | 281 | 281 |
| Pickup ½ Ton with Topper | 209 | 224 | 224 |
| ½ Ton Pickup | 201 | 219 | 224 |
| Pickup 4X4 with Topper | 238 | 248 | 248 |
| Pickup 4X4 without Topper | 233 | 274 | 272 |
| Pickup ¾ Ton with Topper | 232 | 247 | 247 |
| Pickup ¾ Ton | 251 | 274 | 274 |
| ¾ 1500 2X4 with topper | 303 | 354 | 354 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**FUND 56570 (cont'd.)**

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Club cab pickup | 261 | 270 | 287 |
| Club cab pickup with topper | 267 | 295 | 295 |
| 12 passenger vans | 231 | 269 | 278 |
| 15 passenger vans | 271 | 299 | 293 |
| 4X4 SUV (4 Passenger) | 230 | 274 | 274 |
| 4X2 SUV (5 Passenger) | 274 | 274 | 274 |
| 4X4 SUV (5 Passenger) | 245 | 250 | 250 |
| 4X2 SUV (7 Passenger) | 297 | 316 | 316 |
| 4X4 SUV (7 Passenger) | 302 | 313 | 313 |
| 4X2 SUV (9 Passenger) | 334 | 371 | 371 |
| 4X4 SUV (9 Passenger) | 360 | 392 | 392 |
| 4X4 Compact Pickup Crew Cab w/Topper | 250 | 263 | 287 |
| Compact Pickup | 194 | 229 | 229 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56580 - SURPLUS PROPERTY REVOLVING FUND (81-161.04)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Surplus Property Division of AS Materiel utilizes the Surplus Property Revolving Fund to handle its fiscal operations. The Surplus Property Operations charge a flat percent against the sale price of each item sold by them. This Division will sell agency surplus along with political subdivision surplus at the rates indicated.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|----------------|----------------|----------------|
| State agency fee (81-161.04) | 7.0% | 7.0% | 7.0% |
| Political subdivision fee (81-161.04) | 7.0% | 7.0% | 7.0% |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 1,481,138 | 1,644,868 | 984,672 |

| | | | |
|---------------------------|----------------|-----------------|----------------|
| Revenue: | | | |
| Sale of property | 17,167 | 15,821 | 328 |
| Miscellaneous/Due to Fund | 263,009 | -462,427 | 805,666 |
| Interest Income | 60,373 | 30,784 | 13,669 |
| Total Revenue | 340,549 | -415,822 | 819,663 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Personal services | 49,247 | 145,748 | 137,973 |
| Operating expenses | 120,036 | 96,552 | 111,587 |
| Other | 7,536 | 2,074 | 0 |
| Total Expenditures | 176,819 | 244,374 | 249,560 |

| | | | |
|------------------------------|------------------|----------------|------------------|
| Ending Balance | <u>1,644,868</u> | <u>984,672</u> | <u>1,554,775</u> |
| Highest month-ending balance | 2,037,873 | 1,525,872 | 1,553,924 |
| Lowest month-ending balance | 619,734 | 245,928 | 204,569 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56650 - ACCOUNTING DIVISION'S REVOLVING FUND (81-1110.04)
EXPENDED IN PROGRAM 567**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This revolving fund was created in 1995 (LB 325) to deposit payment for services rendered by the Accounting Division to prepare warrants, process payroll, process transaction accounts, and other services as determined by the Director of Administrative Services.

The NIS Team is also supported by this fund and performs System functionality related to Finance, HR/Payroll and Procurement System Upgrades and system maintenance.

Transfers from the fund to the General Fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--------------------|----------------|----------------|
| | ***** varies ***** | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,975,762 | 2,680,334 | 1,983,459 |
| Revenue: | | | |
| Professional & technical services | 4,661,140 | 4,060,487 | 4,381,258 |
| Interest | 173,525 | 202,038 | 220,243 |
| Other | 63,265 | -16,313 | 14,208 |
| Total Revenue | 4,897,930 | 4,246,212 | 4,615,709 |
| Expenditures: | | | |
| Personal services | 1,864,884 | 2,117,284 | 2,117,329 |
| Operating expenses | 1,931,281 | 2,498,217 | 1,659,874 |
| Travel expenses | 9,204 | 1,780 | 16,874 |
| Capital outlay | 387,989 | 325,806 | 31,968 |
| Total Expenditures | 4,193,358 | 4,943,087 | 3,826,045 |
| Ending Balance | <u>2,680,334</u> | <u>1,983,459</u> | <u>2,773,123</u> |
| Highest month-ending balance | 3,597,502 | 3,595,867 | 3,771,261 |
| Lowest month-ending balance | 2,400,681 | 1,981,867 | 1,635,350 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58010 - TEMPORARY EMPLOYEE POOL (81-1354.04)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary Employee Pool Revolving Fund is administered by the personnel division of the Department of Administrative Services. The fund consists of fees paid by state agencies to the division for temporary employment services. Actual charges to agencies vary on usage. The actual hourly rate includes 24% to cover FICA, unemployment, workers' compensation, and program administrative costs. If a temporary employee is eligible and enrolls in a health plan the premium cost is billed to the agency.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See Fund Description | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|-----------------------|-------------------------|-------------------------|
| Beginning Balance | 823,363 | 850,944 | 1,087,496 |
| Revenue: | | | |
| Charges to agencies | 4,000,913 | 5,789,133 | 5,654,921 |
| Interest income | 22,941 | 17,355 | 22,646 |
| Total Revenue | 4,023,854 | 5,806,488 | 5,677,567 |
| Expenditures: | | | |
| Temporary employee pool operations | 3,996,273 | 5,569,936 | 5,634,567 |
| Total Expenditures | 3,996,273 | 5,569,936 | 5,634,567 |
| Ending Balance | <u>850,944</u> | <u>1,087,496</u> | <u>1,130,117</u> |
| Highest month-ending balance | 631,128 | 8113,916 | 861,203 |
| Lowest month-ending balance | 300,860 | 232,279 | 477,842 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Training Revolving Fund is administered by the personnel division of the Department of Administrative Services. Funds are received by personnel from agencies whose employees participate in the various training programs to cover the cost of those programs.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Charges to agencies | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 53,971 | 43,271 | 46,102 |
| Revenue: | | | |
| Charges to agencies | 5,942 | 15,047 | 5,098 |
| Interest | 2,176 | 1,395 | 1,447 |
| Total Revenue | 8,118 | 16,442 | 6,545 |
| Expenditures: | | | |
| Employee training operations | 18,818 | 13,611 | 11,524 |
| Total Expenditures | 18,818 | 13,611 | 11,524 |
| Ending Balance | <u>43,271</u> | <u>46,102</u> | <u>45,392</u> |
| Highest month-ending balance | 51,106 | 48,217 | 45,392 |
| Lowest month-ending balance | 41,786 | 35,912 | 38,403 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Personnel Division Revolving Fund was administratively created in 1996. The fund is used for activities associated with a coordinated advertising system for state government employment advertising and the state's employee recognition program.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|--------------------|----------------|
| State agency billings | | ***** varies ***** | |
| 20% surcharge for coordinated advertising | | ***** varies ***** | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 251,990 | 295,063 | 302,935 |
| Revenue: | | | |
| Sale of services | 111,047 | 51,918 | 24,168 |
| Interest income | 11,957 | 9,361 | 10,085 |
| Employee Recognition | 25,008 | 25,000 | 25,000 |
| Total Revenue | 148,012 | 86,279 | 59,253 |
| Expenditures: | | | |
| Operations | 104,393 | 78,407 | 97,473 |
| Total Expenditures | 104,393 | 78,407 | 97,473 |
| Ending Balance | <u>295,609</u> | <u>302,935</u> | <u>264,714</u> |
| Highest month-ending balance | 295,063 | 661,681 | 529,702 |
| Lowest month-ending balance | 242,341 | 443,045 | 311,040 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58041 - PERSONNEL DIVISION REVOLVING FUND - TALENT MANAGEMENT SYSTEM
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created in May 2009 to account for the activities associated with the new Talent Management System (TMS). Funds used to establish the new Talent Management System come from various fund balances within the Department of Administrative Services.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| See narrative above | NA | NA | NA |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | | 365,159 | 180,913 |

| | | | |
|----------------------|----------------|--------------|----------------|
| Revenue: | | | |
| Investment income | 159 | 8,035 | 4,738 |
| Transfers In | 365,000 | | |
| Sales of services | | | 486,522 |
| Total Revenue | 365,159 | 8,035 | 491,260 |

| | | | |
|------------------------------|----------|----------------|----------------|
| Expenditures: | | | |
| TMS implementation/operation | | 192,281 | 599,120 |
| Total Expenditures | 0 | 192,281 | 599,120 |

| | | | |
|------------------------------|-----------------------|-----------------------|----------------------|
| Ending Balance | <u>365,159</u> | <u>180,913</u> | <u>73,053</u> |
| Highest month-ending balance | 365,159 | 368,109 | 224,694 |
| Lowest month-ending balance | 0 | 176,942 | 20,203 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58910 - STATE INSURANCE FUND (81-8,239.02)
EXPENDED IN PROGRAM 594**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Insurance Fund allows the risk manager to purchase insurance policies covering select state liabilities. For example, one auto policy is purchased to cover all motor fleets, one airplane policy covers planes owned by Aeronautics, State Patrol and Game and Parks. This central purchasing of a statewide policy allows consistency and control over insurance coverage received. No fees are paid but agencies will reimburse the fund at a pro rata share of their liability in each specific policy. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Building/\$100 of value | .068 | .068 | .068 |
| Inventory/\$100 of replacement cost. | .064 | .054 | .054 |
| Inland Marine/\$100 replacement cost. | .132 | .091 | .091 |
| Vehicle Physical Damage/\$100 of value | 1.830 | 1.545 | 1.545 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 2,544,623 | 3,236,823 | 4,405,213 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Charges to agencies | 4,912,438 | 4,905,823 | 4,747,291 |
| Interest | 148,885 | 101,092 | 163,019 |
| Other | 264 | | 3,137,352 |
| Total Revenue | 5,061,587 | 5,006,915 | 8,047,662 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Insurance expense | 4,369,387 | 3,838,700 | 5,322,778 |
| Total Expenditures | 4,369,387 | 3,838,700 | 5,322,778 |

| | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>3,236,823</u> | <u>4,405,213</u> | <u>7,130,097</u> |
|-----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| Highest month-ending balance | 4,205,881 | 4,150,861 | 6,857,738 |
| Lowest month-ending balance | 1,146,932 | 928,047 | 1,905,105 |

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58920 - WORKERS' COMPENSATION CLAIMS
EXPENDED IN PROGRAM 593**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Since 1989, the State Claims Board has had the authority to charge agencies a premium for workers' compensation claims incurred. The Risk Manager is charged with tracking workers' compensation claim payments by agencies and bill accordingly, however, it operates just as an insurance policy and those who don't have claims subsidize those with claims. All workers' compensation payments for all state employees are paid from this fund. Beginning in FY2006, assessments are based on actuarial studies that identify actual claims and loss history for each agency.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Agency Assessments | varies | varies | varies |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 17,494,659 | 22,600,181 | 19,441,770 |

| | | | |
|----------------------|-------------------|-------------------|-------------------|
| Revenue: | | | |
| Premiums to agencies | 14,960,170 | 10,994,055 | 14,437,522 |
| Interest | 932,313 | 700,252 | 573,191 |
| Total Revenue | 15,892,483 | 11,694,307 | 15,010,713 |

| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Expenditures: | | | |
| Workers' Compensation Claims | 10,786,961 | 14,852,718 | 16,504,993 |
| Total Expenditures | 10,786,961 | 14,852,718 | 16,504,993 |

| | | | |
|------------------------------|--------------------------|--------------------------|--------------------------|
| Ending Balance | <u>22,600,181</u> | <u>19,441,770</u> | <u>17,947,490</u> |
| Highest month-ending balance | 22,712,664 | 23,443,989 | 19,643,953 |
| Lowest month-ending balance | 17,931,445 | 16,502,040 | 14,243,870 |

AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS

FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549) EXPENDED IN PROGRAM 58

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. The Board assesses fees for examinations, renewals and registration of abstracters and utilizes proceeds to cover operation expenses.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| Schedule of Fees and Taxes | | 2008-09 | 2009-10 | 2010-11 |
|--|--------------------|----------------|----------------|----------------|
| Application fee | (76-542): | \$ 50 | \$ 50 | \$ 50 |
| Examination fee | (76-542 & 76-543): | \$ 50 | \$ 50 | \$ 50 |
| Re-Examination fee | (76-542 & 76-543): | \$ 50 | \$ 50 | \$ 50 |
| Application fee for certificate of authority | (76-545): | \$ 200 | \$ 200 | \$ 200 |
| Temporary certificate of authority fee | (76-546): | \$ 100 | \$ 100 | \$ 100 |
| Renewal fee for certificate of authority | (76-547): | \$ 200 | \$ 200 | \$ 300 |
| Renewal fee for certificate of registration ** | (76-547): | \$ 120 | \$ 120 | \$ 150 |
| Late fee (per month) | (76-548): | \$ 10 | \$ 10 | \$ 10 |

**Changed to every other year renewal LB 1051 (2010)

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 99,557 | 72,328 | 116,516 |

| Revenue: | | | |
|--------------------------------------|---------------|---------------|--------------|
| Application Fees | 4,740 | 1,560 | 3,000 |
| Certificates of registration/License | 3,400 | 46,800 | 600 |
| Examination fees | 800 | 34,580 | 2,690 |
| Investment interest | 4,142 | 2,417 | 3,442 |
| Miscellaneous Revenues | 25 | 120 | 20 |
| Sale of surplus property | 59 | 0 | 0 |
| Duplicates | 100 | 1,400 | 80 |
| Operating Transfers Out | 0 | -1,151 | -2,368 |
| Total Revenue | 13,266 | 85,726 | 7,464 |

| Expenditures: | | | |
|---------------------------|---------------|---------------|---------------|
| Salaries | 15,720 | 18,646 | 19,900 |
| Per Diems | 2,500 | 2,200 | 1,500 |
| Benefits | 2,756 | 3,171 | 3,216 |
| Operating Expenses | 14,832 | 10,144 | 13,889 |
| Travel | 4,687 | 7,347 | 8,261 |
| Capital Outlay | 0 | 30 | 225 |
| Total Expenditures | 40,495 | 41,538 | 46,991 |

| | | | |
|-----------------------|---------------|----------------|---------------|
| Ending Balance | 72,328 | 116,516 | 76,989 |
|-----------------------|---------------|----------------|---------------|

| | | | |
|------------------------------|--------|---------|---------|
| Highest month-ending balance | 97,891 | 123,290 | 115,025 |
| Lowest month-ending balance | 71,951 | 51,847 | 76,606 |

AGENCY 68 – COMMISSION ON LATINO AMERICANS

**FUND 26810 – COMMISSION ON LATINO AMERICANS CASH FUND (81-8,271.01)
EXPENDED IN PROGRAM 537**

Legislative Fiscal Analyst: LIZ HRUSKA @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NONE | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|---------------------|-------------------|-------------------|
| Beginning Balance | 3,883 | 4,065 | 100 |
| Revenue: | | | |
| Interest | 182 | 100 | 0 |
| Total Revenue | 182 | 100 | 0 |
| Expenditures: | | | |
| Operating Expenses | | 4,065 | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>4,065</u> | <u>100</u> | <u>100</u> |
| Highest month-ending balance | 4,065 | 4,165 | 100 |
| Lowest month-ending balance | 3,898 | 100 | 100 |

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332)
EXPENDED IN PROGRAM 329**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Arts and Humanities Cash Fund was established in law in 1998 to receive the earnings from the Nebraska Cultural Endowment Fund. Disbursements from the fund require a dollar-for-dollar match from non-state sources. Grants from the fund are made to arts and humanities organizations meeting the matching fund requirements and are intended to stabilize funding for arts and humanities organizations in Nebraska. The sole use of the fund is to provide state aid grants, and the Arts Council does not deduct administrative costs from the fund. Transfers to the Nebraska Arts and Humanities Cash Fund are not carried out if the balance of the Nebraska Cultural Endowment Fund drops below \$5,500,000. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------------|----------------|
| Transfer from the Cultural Endowment Fund (82-331) | ---- | SEE FUND DESCRIPTION | --- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 599 | 627 | 1,043 |

| | | | |
|---|----|---------|-----------|
| Revenue: | | | |
| Transfer in from Cultural Endowment Fund | 0 | 301,500 | 131,816 |
| Interest | 28 | 416 | 733 |
| Pending transfer from Cultural Endowment Fund | 0 | 0 | 1,091,752 |
| Total Revenue | 28 | 301,916 | 1,224,301 |

| | | | |
|---------------------------|---|---------|-----------|
| Expenditures: | | | |
| State Aid | 0 | 301,500 | 1,224,625 |
| Total Expenditures | 0 | 301,500 | 1,224,625 |

| | | | |
|-----------------------|------------|--------------|------------|
| Ending Balance | <u>627</u> | <u>1,043</u> | <u>719</u> |
|-----------------------|------------|--------------|------------|

| | | | |
|------------------------------|-----|---------|---------|
| Highest month-ending balance | 627 | 302,142 | 133,066 |
| Lowest month-ending balance | 601 | 627 | 468 |

AGENCY 70 - STATE FOSTER CARE REVIEW BOARD

**FUND 27010 - FOSTER CARE REVIEW BOARD CASH FUND
EXPENDED IN PROGRAM 116**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| None. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 13,248 | 14,033 | 14,646 |

| | | | |
|--------------------------|------------|--------------|--------------|
| Revenue: | | | |
| Grants and contributions | 534 | 1,100 | 1,416 |
| Investment income | 120 | 422 | 487 |
| Other | 131 | 272 | 377 |
| Total Revenue | 785 | 1,794 | 2,280 |

| | | | |
|---------------------------|----------|--------------|----------|
| Expenditures: | | | |
| | | 1,181 | 0 |
| Total Expenditures | 0 | 1,181 | 0 |

| | | | |
|------------------------------|----------------------|----------------------|----------------------|
| Ending Balance | <u>14,033</u> | <u>14,646</u> | <u>16,926</u> |
| Highest month-ending balance | 12,514 | 14,646 | 15,327 |
| Lowest month-ending balance | 11,383 | 12,551 | 14,442 |

AGENCY 71 - ENERGY OFFICE

**FUND 28120 - SCHOOL WEATHERIZATION FUND (57-705)
EXPENDED IN PROGRAM 107**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The School Weatherization Program was sunset on June 30, 1996. The final loan repayment was received by the Nebraska Energy Office in May 2011.

Schedule of Fees and Taxes

2008-09

2009-10

2010-11

Originally funded by a portion of severance taxes (57-705) from non-school lands (2% stripper oil and gas; 3% non-stripper oil and gas). No taxes have gone to the fund since June 30, 1990.

Fund Summary

2008-09

2009-10

2010-11

Beginning Balance

9,528

7,499

9,222

| | | | |
|--------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Investment interest | 588 | 668 | 463 |
| Miscellaneous Adjustment | 27,454 | 28,293 | 21,639 |
| Total Revenue | 28,042 | 28,961 | 22,102 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Personal services | 26,517 | 25,301 | 28,898 |
| Operating expenses | 3,554 | 1,937 | 2,426 |
| Total Expenditures | 30,071 | 27,238 | 31,324 |

Ending Balance

7,499

9,222

0

Highest month-ending balance
Lowest month-ending balance

26,335
1,139

32,623
6,028

26,714
0

AGENCY 71 - ENERGY OFFICE

**FUND 28130 - STATE ENERGY OFFICE CASH FUND (81-1607.01)
EXPENDED IN PROGRAM 106**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

In 1993, LB 670 provided \$300,000 in Severance Taxes to be used for Energy Office administration, energy efficiency activities, such as statistical analysis, emergency allocation plans, energy policy, energy information, technical assistance, building energy codes, revolving loans, and delivery of energy efficiency programs, renewable energy sources and public dissemination of information related to conservation of energy.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|---|----------------|----------------|
| Severance Taxes (portion) (57-705) | Up to \$300,000 per year as determined by the Legislature | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 108,010 | 324,139 | 745,135 |
| Revenue: | | | |
| Severance taxes | 300,000 | 300,000 | 300,000 |
| Investment interest | 9,520 | 19,859 | 23,688 |
| Sale of surplus property | 583 | 1 | 0 |
| Other private sources | 54,042 | 104,343 | 160,149 |
| Miscellaneous | 4,522 | 814,595 | -16,873 |
| Total Revenue | 368,667 | 1,238,798 | 466,964 |
| Expenditures: | | | |
| Personal services | 225,379 | 252,605 | 163,573 |
| Operating | 37,603 | 54,679 | 59,123 |
| Travel | 6,674 | 5,468 | 4,929 |
| Capital Outlay | 3,238 | 982 | 1,935 |
| Aid | 51,245 | 504,068 | 261,207 |
| Total Expenditures | 324,139 | 817,802 | 490,767 |
| Ending Balance | <u>152,538</u> | <u>745,135</u> | <u>721,332</u> |
| Highest month-ending balance | 690,278 | 814,030 | 759,468 |
| Lowest month-ending balance | 123,228 | 344,421 | 655,823 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (81-1278)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Agricultural Products Research Fund is established in law to be utilized for the research and development of new, additional and improved uses for agricultural products and for the promotion of industrialization of products developed by expenditures of such funds. The Department is allowed to coordinate and expedite activities with the University of Nebraska. Fund income is derived from the licensing or sale of patents on projects which the fund financed.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Non-OCC license permit fee (81-1280) | | | |
| | Royalties or income derived from licensing or sale of patents resulting from research projects conducted with Research Fund monies are returned for deposit to the fund. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 109,772 | 102,311 | 84,351 |
| Revenue: | | | |
| Interest | 4,924 | 3,131 | 2,617 |
| Professional & Technical | 0 | 0 | 0 |
| Miscellaneous | 0 | -375 | -750 |
| Total Revenue | 4,924 | 2,756 | 1,867 |
| Expenditures: | | | |
| Research Division | 12,385 | 20,716 | 18,054 |
| Total Expenditures | 12,385 | 20,716 | 18,054 |
| Ending Balance | <u>102,311</u> | <u>84,351</u> | <u>68,164</u> |
| Highest month-ending balance | 108,727 | 102,457 | 84,627 |
| Lowest month-ending balance | 102,286 | 84,326 | 67,535 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21860 - ADMINISTRATIVE CASH FUND (81-1201.22)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Administrative Cash Fund is utilized to receive funds from the sale of the Department of Economic Development publications, fees charged for the sale of Nebraska items promoting economic development and tourism, deposits charged for the temporary use of Nebraska items, conference attendance fees, cooperative marketing and promotional expenses, and gifts, grants and reimbursements. The revenue is in turn used to finance publication printing and production and to offset agency promotional and economic development expenses.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Fees and sales (81-1201.22) | SEE NARRATIVE | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 124,440 | 124,571 | 367,836 |
| Revenue: | | | |
| Business Fees and Interest | 112,932 | 407,483 | 92,655 |
| Due to fund | 0 | 363 | 159 |
| Total Revenue | 112,932 | 407,846 | 92,814 |
| Expenditures: | | | |
| Administration | 112,801 | 164,611 | 356,933 |
| Total Expenditures | 112,801 | 164,611 | 356,933 |
| Ending Balance | <u>124,571</u> | <u>367,836</u> | <u>103,717</u> |
| Highest month-ending balance | 124,571 | 459,119 | 388,661 |
| Lowest month-ending balance | 95,021 | 43,644 | 70,312 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27210 – STATE VISITORS' PROMOTION CASH FUND (81-1252)
EXPENDED IN PROGRAM 618**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Visitors' Promotion Cash Fund receives the one percent lodging tax placed on the total charge at a lodging facility (hotel/motel/campgrounds.) The proceeds are deposited in the fund and used for the activities of the Travel and Tourism Division of the Department of Economic Development. The Division coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities. Transfers from the fund are not authorized under existing law. A one-time transfer of \$1,000,000 from the Cash Reserve Fund was carried out in FY09-11 to carry out a special promotional project.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Lodging tax (81-1253) | 1% on total hotel/motel/campground charge | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-------------------------|
| Beginning Balance | 759,738 | 622,303 | 756,014 |
| Revenue: | | | |
| Lodging tax | 3,662,320 | 3,602,047 | 3,867,345 |
| Interest | 32,670 | 32,778 | 32,702 |
| Miscellaneous | -107 | 0 | 0 |
| Transfers in from Cash Reserve Fund | 0 | 1,000,000 | 0 |
| Total Revenue | 3,694,883 | 4,634,825 | 3,900,047 |
| Expenditures: | | | |
| Visitor's promotion | 3,832,318 | 4,501,114 | 3,321,313 |
| Total Expenditures | 3,832,318 | 4,501,114 | 3,321,313 |
| Ending Balance | <u>622,303</u> | <u>756,014</u> | <u>1,334,748</u> |
| Highest month-ending balance | 789,949 | 1,680,523 | 1,350,148 |
| Lowest month-ending balance | 396,283 | 565,007 | 478,392 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27230 - JOB TRAINING CASH FUND
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Job Training Cash Fund was established in FY 1989-90 to receive funds transferred from the Department of Labor Employment Security Special Contingent Fund. A total of \$1,600,000 was transferred from the Employment Security Special Contingent Fund from FY89-90 to FY94-95.

Since then, the fund has received transfers from the Cash Reserve Fund in the following amounts:

FY94-95: \$ 6,000,000
 FY05-06: \$15,000,000
 FY06-07: \$ 5,000,000
 FY07-08: \$ 5,000,000

The Job Training Cash Fund is used to support and enhance employment in businesses and industries in Nebraska through the Skill Training Employment Program. Costs associated with training new employees are funded through this program. The majority of the expenditures from the fund are for state aid, although a small portion of the expenditures are for operating costs related to the administration of the fund. The fund carries a considerable balance because it is intended to be available for eligible projects on an as-needed basis. In FY09-10 and FY10-11, transfers were made from the Job Training Cash Fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------------------------|----------------|----------------|
| | - - - SEE FUND DESCRIPTION - - - | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 19,802,700 | 23,061,911 | 16,979,381 |

| | | | |
|------------------|-----------|------------|---------|
| Revenue: | | | |
| Interest | 1,041,679 | 591,913 | 458,993 |
| Transfers in/out | 5,000,000 | -4,979,383 | -680 |
| Total Revenue | 6,041,679 | -4,387,470 | 457,313 |

| | | | |
|---------------------|-----------|-----------|-----------|
| Expenditures: | | | |
| Job Training grants | 2,729,534 | 1,617,933 | 1,992,549 |
| Operating costs | 52,934 | 77,126 | 49,597 |
| Total Expenditures | 2,782,468 | 1,695,059 | 2,042,146 |

| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Ending Balance | <u>23,061,911</u> | <u>16,979,381</u> | <u>15,394,548</u> |
| Highest month-ending balance | 24,880,869 | 23,458,916 | 17,104,109 |
| Lowest month-ending balance | 23,061,911 | 16,519,770 | 15,138,145 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Affordable Housing Trust Fund is established in the Department of Economic Development to finance loans, grants, subsidies, credit enhancements, technical assistance, and other financial assistance for community-based affordable housing projects. The fund may also be used to pay the administrative expenses of the Department to administer the program. The fund receives revenue from an earmark on the documentary stamp tax. The total documentary stamp tax assessed is \$2.25 for each \$1,000 of value or fraction thereof; of that amount, \$1.20 is designated for deposit the Affordable Housing Trust Fund. In FY10-11, a transfer was made from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|-----------------------|-----------------------|-----------------------|
| Portion of documentary stamp tax deposited in fund (76-903) | \$1 | \$1.20 | \$1.20 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 17,052,595 | 12,968,183 | 11,301,719 |

| | | | |
|-------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Documentary stamp taxes | 7,721,053 | 7,233,968 | 7,090,248 |
| Interest | 745,065 | 410,559 | 356,332 |
| Miscellaneous | 195,476 | 45,352 | 58,766 |
| Transfer out | 0 | 0 | -1,609,680 |
| Total Revenue | 8,661,594 | 7,689,879 | 5,895,666 |

| | | | |
|---------------------------|-------------------|------------------|-------------------|
| Expenditures: | | | |
| Affordable Housing | 12,746,005 | 9,356,343 | 10,076,258 |
| Total Expenditures | 12,746,005 | 9,356,343 | 10,076,258 |

| | | | |
|------------------------------|--------------------------|--------------------------|-------------------------|
| Ending Balance | <u>12,968,184</u> | <u>11,301,719</u> | <u>7,121,127</u> |
| Highest month-ending balance | 17,400,315 | 13,267,080 | 11,927,982 |
| Lowest month-ending balance | 12,968,184 | 11,301,719 | 7,121,127 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27260 – CIVIC, CULTURAL AND CONVENTION CENTER FINANCING (13-2704)
EXPENDED IN PROGRAM 655**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund was established in 1999 and is used for assistance for the construction of new civic centers or the renovation or expansion of existing centers. The fund may not be used for planning, programming, marketing, advertising and related activities. Cities of the primary class and smaller are eligible to receive grants from the fund. The Department of Economic Development expends this fund as state aid to local governments. The fund receives annual transfers from the Department of Revenue based upon the certification of the amount of state sales tax revenue collected by retailers and operators associated with a facility approved under the Convention Center Facility Financing Act. Section 13-2610 specifies that this fund is to receive 30% of the certified revenue. Transfers to the General Fund were carried out in FY09-10 and FY10-11.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|------------------------------|----------------|----------------|
| Transfer from the Department of Revenue (13-2610) | --- SEE FUND DESCRIPTION --- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,764,108 | 1,789,945 | 2,704,000 |
| Revenue: | | | |
| Transfers in | 1,133,366 | 1,303,415 | 1,026,985 |
| Interest | 68,454 | 60,465 | 80,401 |
| Transfers out | 0 | -16,250 | -111,800 |
| Total Revenue | 1,201,820 | 1,347,630 | 995,586 |
| Expenditures: | | | |
| State Aid to local governments | 1,175,983 | 433,575 | 1,030,188 |
| Total Expenditures | 1,175,983 | 433,575 | 1,030,188 |
| Ending Balance | <u>1,789,945</u> | <u>2,704,000</u> | <u>2,669,398</u> |
| Highest month-ending balance | 1,799,187 | 2,729,393 | 2,704,818 |
| Lowest month-ending balance | 697,101 | 1,414,057 | 1,679,212 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27280 – MICROENTERPRISE DEVELOPMENT CASH FUND (81-12,105.01)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Microenterprise Development Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Microenterprise Development Act. LB 323 of 2007 authorized two \$1,000,000 transfers from the Cash Reserve Fund to the Microenterprise Development Cash Fund in each year of the FY07-09 biennium. The department expended the fund as state aid payments. The fund was closed out in FY10-11 when the balance was transferred to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Cash Reserve Fund transfer (LB 323, 2007) | \$1,000,000 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 633,926 | 343,139 | 84,029 |

| | | | |
|----------------------------|------------------|--------------|----------------|
| Revenue: | | | |
| Cash Reserve Fund transfer | 1,000,000 | 0 | 0 |
| Interest income | 39,930 | 4,265 | 0 |
| Transfer out | 0 | 0 | -84,029 |
| Total Revenue | 1,039,930 | 4,265 | -84,029 |

| | | | |
|---------------------------|------------------|----------------|----------|
| Expenditures: | | | |
| Administration | 1,330,717 | 263,375 | 0 |
| Total Expenditures | 1,330,717 | 263,375 | 0 |

| | | | |
|------------------------------|----------------|---------------|----------|
| Ending Balance | <u>343,139</u> | <u>84,029</u> | <u>0</u> |
| Highest month-ending balance | 1,636,389 | 84,029 | 294 |
| Lowest month-ending balance | 343,139 | 80,813 | 0 |

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27290 – BUILDING ENTREPRENEURIAL COMMUNITIES CASH FUND (81-12,128)
EXPENDED IN PROGRAM 134**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Building Entrepreneurial Communities Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Building Entrepreneurial Communities Act. LB 323 of 2007 authorized two \$250,000 transfers from the Cash Reserve Fund to the Building Entrepreneurial Communities Cash Fund in each year of the FY07-09 biennium. The department expended the fund as state aid payments.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Cash Reserve Fund transfer (LB 323, 2007) | \$250,000 | 0 | 0 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 261,014 | 533,802 | 432,420 |

| | | | |
|----------------------------|----------------|---------------|---------------|
| Revenue: | | | |
| Cash Reserve Fund transfer | 250,000 | 0 | 0 |
| Interest income | 22,788 | 17,010 | 11,063 |
| Total Revenue | 272,788 | 17,010 | 11,063 |

| | | | |
|---|----------|----------------|----------------|
| Expenditures: | | | |
| Building Entrepreneurial Communities grants | 0 | 118,392 | 212,621 |
| Total Expenditures | 0 | 118,392 | 212,621 |

| | | | |
|------------------------------|----------------|----------------|----------------|
| Ending Balance | <u>533,802</u> | <u>432,420</u> | <u>230,862</u> |
| Highest month-ending balance | 512,028 | 544,001 | 404,167 |
| Lowest month-ending balance | 533,802 | 432,420 | 230,862 |

AGENCY 73 - BOARD OF LANDSCAPE ARCHITECTS

FUND 27310 - STATE BOARD OF LANDSCAPE ARCHITECTS CASH FUND (81-8,194) EXPENDED IN PROGRAM 597

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. The Board assesses fees for examination, renewals and registration of landscape architects and utilizes proceeds to cover operation expenses.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes (81-8,194)</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Application Fee – Licensure by Reciprocity | \$ 200 | \$ 200 | \$ 200 |
| Application Fee – Licensure by Exam/Initial License | \$ 300 | \$ 300 | \$ 300 |
| Registration Certificate Fee | \$ 170 | \$ 170 | \$ 170 |
| Individual Renewal Fee – Annual | \$ 170 | \$ 170 | \$ 170 |
| Late fee | 10%/mo | 10%/mo | 10%/mo |
| Returned Check Fee | \$ 30 | \$ 30 | \$ 30 |
| Roster | \$ 25 | \$ 30 | \$ 30 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 19,396 | 21,074 | 22,909 |

| | | | |
|--------------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Application Fees | 1,400 | 2,800 | 2,500 |
| Licensing Fee | 1,390 | 2,040 | 1,530 |
| Renewal Fees | 14,960 | 14,280 | 14,620 |
| Renewal Late Fees | 425 | 289 | 204 |
| Exam Fees | 0 | 826 | 560 |
| Miscellaneous Fees | 0 | 87 | 156 |
| Investment Interest | 882 | 711 | 756 |
| Operating Transfers Out | 0 | -572 | -1,143 |
| Sale of Surplus Property | 0 | 0 | 0 |
| Total Revenue | 19,057 | 20,461 | 19,183 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Operating Expense | 16,355 | 17,378 | 19,811 |
| Travel | 1,024 | 1,248 | 14 |
| Total Expenditures | 17,379 | 18,626 | 19,825 |

| | | | |
|-----------------------|----------------------|----------------------|----------------------|
| Ending Balance | <u>21,074</u> | <u>22,909</u> | <u>22,267</u> |
|-----------------------|----------------------|----------------------|----------------------|

| | | | |
|------------------------------|--------|--------|--------|
| Highest month-ending balance | 24,500 | 26,700 | 27,030 |
| Lowest month-ending balance | 12,229 | 14,569 | 14,647 |

AGENCY 74 - NEBRASKA POWER REVIEW BOARD

**FUND 27410 - POWER REVIEW FUND (70-1020)
EXPENDED IN PROGRAM 072**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Power Review Fund receives money from assessments on electric power suppliers operating in the State of Nebraska. Each year, any entity having an electric distribution system or generation and distribution system (including municipalities) is assessed an amount proportional to their gross income sufficient to pay the expenses of the Power Review Board.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Assessments of electric power suppliers (70-1020) | Proportional to the gross income of the utilities | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 200,514 | 214,147 | 200,160 |
| Revenue: | | | |
| Assessments | 281,171 | 287,013 | 569,131 |
| Investment interest | 17,537 | 4,901 | -728 |
| Total Revenue | 298,708 | 291,914 | 568,403 |
| Expenditures: | | | |
| Personal services | 216,606 | 241,220 | 238,082 |
| Operating expenses | 56,789 | 49,829 | 95,875 |
| Travel | 11,680 | 12,943 | 12,980 |
| Capital Outlay | 0 | 1,909 | 0 |
| Total Expenditures | 285,075 | 305,901 | 346,937 |
| Ending Balance | <u>214,147</u> | <u>200,160</u> | <u>421,626</u> |
| Highest month-ending balance | 430,167 | 377,658 | 693,941 |
| Lowest month-ending balance | 214,036 | 158,924 | 181,251 |

AGENCY 75 - NEBRASKA INVESTMENT COUNCIL

**FUND 27510 - STATE INVESTMENT OFFICER'S CASH FUND (72-1249.02)
EXPENDED IN PROGRAM 610**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Investment Officer's Cash Fund receives revenue from assessments made against each of the funds managed by the State Investment Officer. Each fund pays a pro-rata share of the investment management expense (where it is not specifically prohibited by law). Funds managed and assessed include the Short Term Investment Pool, retirement funds of the teachers, judges, State Patrol, and the State and County Cash Balance plans, Aeronautical Trust Fund, and J.J. Soukup Trust Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------------|----------------|----------------|
| Assessments against funds managed (72-1249.02) | ----- pro-rata shares ----- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 313,552 | 780,971 | 1,039,060 |

| | | | |
|------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Assessments | 2,245,373 | 2,270,225 | 1,651,539 |
| Investment interest | 18,721 | 23,390 | 29,839 |
| Operating transfers in | | | 217,993 |
| Total Revenue | 2,264,094 | 2,293,615 | 1,899,371 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Operating expenses | 1,796,675 | 2,035,526 | 2,267,618 |
| Total Expenditures | 1,796,675 | 2,035,526 | 2,267,618 |

| | | | |
|------------------------------|----------------|------------------|----------------|
| Ending Balance | <u>780,971</u> | <u>1,039,060</u> | <u>670,813</u> |
| Highest month-ending balance | 748,215 | 1,041,954 | 1,485,219 |
| Lowest month-ending balance | 181,819 | 259,119 | 187,540 |

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND – 27220 – COMMISSION ON INDIAN AFFAIRS CASH FUND
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| NONE | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Balance | 567 | 1,564 | 1,616 |
| Revenue: | | | |
| Interest | 70 | 52 | 284 |
| Other | 927 | | |
| Donation | | | 10,000 |
| Total Revenue | 1,564 | 1,616 | 0 |
| Expenditures: | | | |
| Operating Expenses | | | 5,530 |
| Total Expenditures | 0 | 0 | 5,530 |
| Ending Balance | <u>1,564</u> | <u>1,616</u> | <u>6,370</u> |
| Highest month-ending balance | 1,564 | 1,616 | 11,627 |
| Lowest month-ending balance | 1,500 | 1,569 | 1,622 |

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND 27610 – DESIGNATED COLLECTION FUND
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: Liz Hruska@471-0053

The source of revenue to this fund is a transfer from the General Fund. The amount of the fund transfer is established by the Legislature. The funding is used for a grant program to political subdivisions within a 30-mile radius of a census-designated place that is associated with an Indian reservation for the purpose of economic development, health care, or law enforcement.

A census-designated place is defined as a concentration of population identified by the U.S. Bureau of the Census, that lacks a separate municipal government but otherwise physically resembles an incorporated city or village and that is associated with an Indian reservation in a county with fewer than 6,400 inhabitants. The Commission on Indian Affairs is to review such applications for assistance, conduct a public hearing on the application, and after consideration of the application and evidence issue a finding on the application to determine its eligibility. If the application is deemed to be a legitimate use and state assistance is in the best interest of the state, the application is to be approved.

The Legislature transferred \$25,000 in FY 11 and \$15,000 in FY 12.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Transfer from General Fund per statute | | | 25,000 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------|----------------|----------------|----------------------|
| Beginning Balance | | | 0 |
| Revenue: | | | |
| Transfer In | | | 25,000 |
| Interest | | | 682 |
| Total Revenue | 0 | 0 | 25,682 |
| Expenditures: | | | |
| Grants | | | 14,589 |
| Total Expenditures | 0 | 0 | 14,589 |
| Ending Balance | | | <u>11,093</u> |

| | |
|------------------------------|--------|
| Highest month-ending balance | 25,531 |
| Lowest month-ending balance | 11,093 |

AGENCY 78 - CRIME COMMISSION

**FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835)
EXPENDED IN PROGRAM 202**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1978, LB910 (Neb. Rev. Stat. section 81-1835). This fund supplements federal and General Funds in providing compensation to innocent victims of crime. The fund shall be used to pay awards or judgments under the Nebraska Crime Victim's Reparations Act.

Section 81-1835 states that the fund shall be in such amount as the Legislature shall determine to be reasonably sufficient to meet anticipated claims. When the amount of money in the fund is not sufficient to pay any awards or judgments under the act, the Director of Administrative Services shall immediately advise the Legislature and request an emergency appropriation to satisfy such awards and judgments.

The main revenue source before 2010 was inmate wages in federally certified correctional industries programs.

Additional revenue sources added by Laws 2010, LB510, were a \$1 court assessment for each conviction of any misdemeanor or felony and up to 5% of a work release inmate's net wages. See below for how the revenue is allocated.

Transfers from the Victim's Compensation Fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|--------------------------------------|-----------------------|-----------------------|
| Assessment of one dollar for each misdemeanor or felony conviction (33-157) | --- | --- | 75% of such amount* |
| Up to 5% of the net wages of inmates assigned to the work release program (83-184) | --- | --- | 75% of such amount* |
| * 25% of such amount is remitted to the Reentry Cash Fund located in the Department of Correctional Services. | | | |
| Inmate wages in federally certified correctional industries programs (83-183.01) | 5% | 5% | 5% |
| Payments received by a criminal for his/her story (81-1836) Also known as Notoriety-for-profit or Son of Sam payments | Contract amount for criminal's story | | |
| Restitution payments (29-2286) | Amount determined by court order | | |

AGENCY 78 - CRIME COMMISSION

FUND 27800 - VICTIM'S COMPENSATION FUND – CONT'D

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 11,229 | 9,734 | 41,620 |
| Revenue: | | | |
| Inmate Wages | 34,849 | 31,449 | 28,068 |
| Work Release Inmate Wages | | 0 | 53,055 |
| \$1 Court Assessment | | 0 | 23,888 |
| Investment and Miscellaneous Income | 604 | 710 | 2,497 |
| Total Revenue | 35,453 | 32,159 | 107,508 |
| Expenditures: | | | |
| Government aid | 36,948 | 272 | 13,170 |
| Total Expenditures | 36,948 | 272 | 13,170 |
| Ending Balance | <u>9,734</u> | <u>41,620</u> | <u>135,958</u> |
| Highest month-ending balance | 15,956 | 41,620 | 135,958 |
| Lowest month-ending balance | 8,878 | 11,656 | 44,453 |

AGENCY 78 - CRIME COMMISSION

**FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428)
EXPENDED IN PROGRAM 199**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1971, LB929. Section 81-1428 states that the Law Enforcement Improvement Fund (LEIF) shall be used for administrative and operations expenses of the Nebraska Law Enforcement Training Center and such other expenses as budgeted by the Legislature for the improvement of law enforcement.

The LEIF fee shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this state for violations of state law or city or village ordinances. No such fee shall be collected in any juvenile court proceeding or when waived under section 29-2709. Fee revenue is credited to this fund.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$12,051 in FY09-10, and \$24,145 in FY10-11, from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Law Enforcement Improvement Fund Fee (81-1429)* | \$1 | 2 | 2 |

* On August 30, 2009, the LEIF fee was increased to \$2 (Laws 2009, LB35).

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 155,214 | 205,926 | 195,740 |
| Revenue: | | | |
| LEIF fee | 295,660 | 407,264 | 504,187 |
| Investment and Miscellaneous Income | 18,455 | 15,385 | 12,098 |
| Operating Transfers Out | 0 | (12,051) | (24,145) |
| Total Revenue | 314,115 | 410,598 | 492,140 |
| Expenditures: | | | |
| Salaries and Benefits | 78,232 | 169,777 | 145,343 |
| Operating Expenses | 108,117 | 191,638 | 149,703 |
| Travel | 4,159 | 14,277 | 6,909 |
| Capital Outlay | 72,897 | 45,091 | 44,790 |
| Total Expenditures | 263,405 | 420,783 | 346,745 |
| Ending Balance | <u>205,926</u> | <u>195,740</u> | <u>341,135</u> |
| Highest month-ending balance | 205,498 | 214,335 | 346,845 |
| Lowest month-ending balance | 94,134 | 170,688 | 227,956 |

AGENCY 78 - CRIME COMMISSION

**FUND 27820 - NEBRASKA LAW ENFORCEMENT TRAINING CENTER CASH FUND (81-1413.01)
EXPENDED IN PROGRAM 199**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1971, LB223. Section 81-1413.01 states that all receipts for tuition and fees paid to the Nebraska Law Enforcement Training Center shall be credited to the Nebraska Law Enforcement Training Center Cash Fund. The fund shall be used to defray the expenses of the training center.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$16,039 in FY09-10, and \$32,456 in FY10-11, from this fund to the General Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------|-------------------------------------|----------------|
| Dorm rental (per day) | \$18 | 18 | 18 |
| Tuition: | | | |
| Mandated Training (Basic -14 Weeks) | | ----- \$4,000 ----- | |
| Specialized Courses | | -----Tuition Varies by Course ----- | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 430,258 | 568,467 | 543,313 |
| Revenue: | | | |
| Admissions and tuition charges | 97,341 | 88,018 | 112,058 |
| Housing and dorm rental revenue | 57,633 | 40,216 | 43,794 |
| Building & space rental | 1,953 | 1,887 | 2,298 |
| Intergovernmental Revenues | 9,134 | 3,576 | 14,617 |
| Investment Income | 22,873 | 18,482 | 17,710 |
| Operating Transfers Out | 0 | (16,039) | (32,456) |
| Total Revenue | 188,934 | 136,140 | 158,021 |
| Expenditures: | | | |
| Salaries and Benefits | 50,725 | 161,293 | 193,378 |
| Operating Expenses | 0 | 0 | (5) |
| Total Expenditures | 50,725 | 161,293 | 193,373 |
| Ending Balance | <u>568,467</u> | <u>543,313</u> | <u>507,961</u> |
| Highest month-ending balance | 568,616 | 587,144 | 540,950 |
| Lowest month-ending balance | 465,860 | 522,125 | 500,072 |

AGENCY 78 - CRIME COMMISSION

FUND 27850 - COMMUNITY CORRECTIONS UNIFORM DATA ANALYSIS CASH FUND (47-632) EXPENDED IN PROGRAM 220

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB46. This fund shall only be used to support operations costs and analysis relating to the implementation and coordination of the uniform analysis of crime data pursuant to the Community Corrections Act, including associated information technology projects.

Past projects include the automation of pre-sentence investigation reports, development of an interface for problem-solving courts to integrate with the JUSTICE computer system, and a number of improvements to the Nebraska Probation Management Information System (NPMIS).

Section 47-633 states that a uniform data analysis fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees are credited to this fund.

Laws 2009, LB63, authorized a transfer from this fund of \$350,000 to the Violence Prevention Cash Fund on May 28, 2009. Laws 2011, LB378, authorized a transfer from this fund to the Violence Prevention Cash Fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB 1, transferred \$12,914 in FY09-10, and \$21,364 in FY10-11, from this fund to the General Fund.

| Schedule of Fees and Taxes | 2008-09 | 2009-10 | 2010-11 |
|------------------------------------|----------------|----------------|----------------|
| Uniform data analysis fee (47-633) | \$1 | 1 | 1 |

| Fund Summary | 2008-09 | 2009-10 | 2010-11 |
|-------------------------------------|------------------|----------------|------------------|
| Beginning Balance | 1,382,640 | 1,179,669 | 961,664 |
| Revenue: | | | |
| Uniform data analysis fee | 463,437 | 455,264 | 435,095 |
| Investment and Miscellaneous Income | 66,425 | 35,917 | 34,361 |
| Operating Transfers Out | (350,000) | (12,914) | (21,364) |
| Total Revenue | 179,862 | 478,267 | 448,092 |
| Expenditures: | | | |
| Salaries and Benefits | 64,301 | 66,898 | 64,949 |
| Operating Expenses | 318,102 | 627,570 | 221,205 |
| Travel | 429 | 45 | 130 |
| Capital Outlay | 0 | 1,759 | 0 |
| Total Expenditures | 382,832 | 696,272 | 286,284 |
| Ending Balance | <u>1,179,669</u> | <u>961,664</u> | <u>1,123,470</u> |
| Highest month-ending balance | 1,496,377 | 1,236,248 | 1,123,593 |
| Lowest month-ending balance | 1,179,778 | 944,314 | 934,280 |

AGENCY 78 - CRIME COMMISSION

**FUND 27870 - VIOLENCE PREVENTION CASH FUND (81-1451)
EXPENDED IN PROGRAM 204**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Violence Prevention Cash Fund was created by Laws 2009, LB63, and was effective on May 28, 2009. Section 81-1451 states that the fund shall be administered by the Crime Commission.

There is no revenue source for this fund, such as a court fee, but the statute provides that the State Treasurer shall credit to the fund such money as is transferred to the fund by the Legislature, donated as gifts, bequests, or other contributions to such fund from public or private entities, and made available by any department or agency of the United States if so directed by such department or agency.

Laws 2009, LB63, authorized a transfer of \$350,000 from the Community Corrections Uniform Data Analysis Cash Fund to this fund on May 28, 2009.

Laws 2010, LB800, authorized a transfer of \$350,000 from the Probation Program Cash Fund to this fund on July 15, 2010.

Laws 2011, LB378, authorized a transfer from the Community Corrections Uniform Data Analysis Cash Fund to this fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012.

These funds are to be distributed to organizations or governmental entities that have submitted violence prevention plans and that best meet the intent of reducing street and gang violence and reducing homicides and injuries caused by firearms. Some of the organizations that have received funding are the Urban League of Nebraska, Boys and Girls Clubs of Omaha, Omaha Police Department, and Platte Valley Diversion of Columbus.

| Fund Summary | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 0 | 350,122 | 252,330 |
| Revenue: | | | |
| Investment and Miscellaneous Income | 122 | 10,958 | 16,522 |
| Operating Transfers In | 350,000 | 0 | 350,000 |
| Total Revenue | 350,122 | 10,958 | 366,522 |
| Expenditures: | | | |
| Aid | 0 | 108,750 | 152,149 |
| Total Expenditures | 0 | 108,750 | 152,149 |
| Ending Balance | <u>350,122</u> | <u>252,330</u> | <u>466,703</u> |
| Highest month-ending balance | 350,122 | 356,814 | 572,100 |
| Lowest month-ending balance | 0 | 251,671 | 465,405 |

AGENCY 78 - CRIME COMMISSION

**FUND 27880 - NEBRASKA CRIME VICTIM FUND (33-157)
EXPENDED IN PROGRAM 198**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2010, LB510 created the Nebraska Crime Victim Fund, and it became effective on July 15, 2010.

The fund shall contain the amounts of a \$1 court assessment for each misdemeanor or felony conviction and up to 5% of the net wages of inmates assigned to the work release program. The fund shall be administered by the Crime Commission.

As soon as funds become available, money shall be transferred from the Nebraska Crime Victim Fund to the Department of Correctional Services Facility Cash Fund and the Supreme Court Automation Cash Fund to pay for the initial costs in implementing Laws 2010, LB510, in amounts to be determined by the Department of Correctional Services and the Supreme Court and certified to the Crime Commission.

When such costs are fully reimbursed, the Nebraska Crime Victim Fund shall terminate and the State Treasurer shall distribute seventy-five percent of the funds from the court assessment and work release wages to the Victim's Compensation Fund in the Crime Commission and the remaining twenty-five percent to the Reentry Cash Fund in the Department of Correctional Services.

The implementation costs were paid and the Nebraska Crime Victim Fund was terminated in FY10-11.

AGENCY 81 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED

**FUND 28110 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED CASH FUND (71-8612)
EXPENDED IN PROGRAM 357**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund contains money received pursuant to the Commission for the Blind and Visually Impaired Act and may be used for the operation of the Commission. It also contains a percentage of the net proceeds from the operation of vending facilities by the blind which are used to cover supervisory and administrative expenses incurred by Commission staff. Other cash fund revenue is received from the sale of aids and appliances, such as canes and Braille writers, to the visually impaired. Beginning in 2006-07, a grant was received from the Enrichment Foundation which is primarily expended as aid.

The fund was established on July 1, 2000, when the Commission was created, and initially contained funds transferred from the Small Business Enterprise Cash Fund and Institutional Cash Fund in the Department of Health and Human Services. Transfers from the fund are authorized at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-------------------|-------------------|-------------------|
| Net proceeds of vending facilities (71-8612) | % of net proceeds | % of net proceeds | % of net proceeds |
| Sale of services, supplies and materials (71-8612) | Cost | Cost | Cost |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------------|----------------------|----------------------|
| Beginning Balance | 82,774 | 73,788 | 53,428 |
| Revenue: | | | |
| Vending facility/business fees | 47,152 | 39,819 | 41,139 |
| Interest Income | 5,380 | 2,143 | 1,865 |
| Sale of services, supplies & materials | 4,245 | 2,452 | 6,530 |
| Miscellaneous | 0 | 496 | 1,639 |
| Grants | 32,076 | 10,000 | 10,000 |
| Transfer to the General Fund | 0 | (1,461) | (4,531) |
| Total Revenue | 88,853 | 53,449 | 56,642 |
| Expenditures: | | | |
| Personal services | 41,547 | 27,293 | 30,275 |
| Operations, travel, capital outlay | 30,069 | 25,840 | 37,305 |
| Government aid | 26,223 | 20,676 | 9,585 |
| Total Expenditures | 97,839 | 73,809 | 77,165 |
| Ending Balance | <u>73,788</u> | <u>53,428</u> | <u>32,905</u> |
| Highest month-ending balance | 91,972 | 76,594 | 62,330 |
| Lowest month-ending balance | 65,360 | 51,168 | 31,407 |

AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED

**FUND 28210 - HEARING IMPAIRED CASH FUND
EXPENDED IN PROGRAM 578**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund is used by the agency for interpreter services reimbursement, licensing fees and for grants received by the agency.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------------|----------------|----------------|----------------|
| Hourly rate for interpreter services: | | | |
| General assignment: | | | |
| 1 st hour | \$40 - \$60 | | |
| each additional hr. | 2 hr. minimum | | |
| Legal | | | |
| 1 st hr. | | | |
| each additional hr. | | | |
| QAST Performance Exam | \$170 | | |
| QAST Written Exam | \$25 | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 24,266 | 41,205 | 33,510 |

| | | | |
|----------------------|---------------|--------------|---------------|
| Revenue: | | | |
| Grants | 36,768 | (6,368) | 6,014 |
| Interpreter services | 4,647 | 7,180 | 6,145 |
| Interest | 1,399 | 1,089 | 990 |
| Other | 75 | (148) | (52) |
| Licensing fees | 7,560 | 3,575 | 8,280 |
| Total Revenue | 50,449 | 5,328 | 21,377 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Agency operations | 38,510 | 13,023 | 25,515 |
| Total Expenditures | 38,510 | 13,023 | 25,515 |

| | | | |
|------------------------------|---------------|---------------|---------------|
| Ending Balance | <u>41,205</u> | <u>33,510</u> | <u>29,372</u> |
| Highest month-ending balance | 41,168 | 33,934 | 32,707 |
| Lowest month-ending balance | 21,407 | 28,662 | 22,944 |

AGENCY 83 - AID TO COMMUNITY COLLEGES

**FUND 28310 - NEBRASKA COMMUNITY COLLEGE AID CASH FUND (85-1540)
EXPENDED IN PROGRAM 099**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Nebraska Community College Aid Cash Fund was created pursuant to LB 305 enacted in 1989. Revenue credited to the fund has included transfers of balances from the Employment Security Special Contingent Fund (see Department of Labor, Agency 23) as directed by the Legislature and interest income generated by invested balances. As provided in statute, the fund may be used to provide aid, grants or contracts to the community colleges for the purposes of funding faculty training, instructional equipment upgrades, employee assessment, preemployment training, employment training and dislocated worker programs.

Note: No amounts have been transferred from the Employment Security Special Contingent Fund to the Nebraska Community College Aid Cash Fund since FY 1994-95. Since that time, fund revenue has been limited to interest income from invested balances.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| None - See Fund Description. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 4,620 | 4,836 | 4,996 |
| Revenue: | | | |
| Transfers from Employment Security Special Contingent Fund | 0 | 0 | |
| Investment interest | 216 | 160 | 171 |
| Total Revenue | 216 | 160 | 171 |
| Expenditures: | | | |
| Aid to community colleges | | | |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>4,836</u> | <u>4,996</u> | <u>5,167</u> |
| Highest month-ending cash balance | 4,836 | 4,996 | 5,167 |
| Lowest month-ending cash balance | 4,637 | 4,851 | 5,014 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28330 – LIVESTOCK WASTE MANAGEMENT CASH (54-2408)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Livestock Waste Management Cash Fund receives revenue from fees charged for inspection requests and permit applications for Livestock Waste Control Facilities. The fund is used to partially offset costs of operating the Livestock Waste Management Program, which regulates the construction and operation of animal feeding facilities.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|-----------------------|--------------------|--------------------|
| Inspection fees: | | | |
| Small facility | \$100 | \$100 | \$100 |
| Medium facility | \$200 | \$200 | \$200 |
| Large facility | \$500 | \$500 | \$500 |
| Permit application fees: | \$200 | \$200 | \$200 |
| Annual permit fees: | | | |
| Cattle/Veal calves | \$.025/head | .075/head | .075/head |
| Dairy cows | \$.038/head | .113/head | .113/head |
| Swine over 55 lbs. | \$1/hundred | \$3/hundred | \$3/hundred |
| Swine under 55 lbs. | \$.025/hundred | .75/hundred | .75/hundred |
| Sheep/Lambs | \$.025/hundred | .75/hundred | .75/hundred |
| Chicken and turkeys | \$.025 to .075/thous. | .75 to 2.25/thous. | .75 to 2.25/thous. |
| Horses | \$.005/head | .15/head | .15/head |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 670,573 | 588,010 | 256,907 |
| Revenue: | | | |
| Licensing and examining fees | 159,004 | 139,202 | 362,054 |
| Interest | 28,425 | 15,920 | 7,882 |
| Miscellaneous | 5,376 | 2,184 | 72 |
| Transfers out | 0 | -200,000 | -100,000 |
| Total Revenue | 192,805 | -42,694 | 270,008 |
| Expenditures: | | | |
| Operations | 275,368 | 288,407 | 274,897 |
| Total Expenditures | 275,368 | 288,407 | 274,897 |
| Ending Balance | <u>588,010</u> | <u>256,907</u> | <u>252,018</u> |
| Highest month-ending balance | 652,855 | 568,857 | 349,944 |
| Lowest month-ending balance | 543,750 | 256,907 | 60,560 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28340 – CLEAN AIR TITLE V FUND (81-1505.05)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Clean Air Title V Cash Fund receives emission fees from facilities which are major sources as defined by the Clean Air Act. The fee rate is set annually after facilities file their emission inventory reports. The Clean Air Title V Cash Fund is used to pay the direct and indirect costs of the Department's Clean Air Act permitting and monitoring program. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Emission Fee (per ton of emissions) | \$62 | \$70 | \$66 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 2,442,977 | 2,649,612 | 2,509,168 |

| | | | |
|-----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| General Business Fees | 2,618,446 | 2,467,465 | 2,847,756 |
| Interest | 76,424 | 51,050 | 60,783 |
| Miscellaneous | 18,606 | -1,023 | 6,029 |
| Total Revenue | 2,713,476 | 2,517,492 | 2,914,568 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Operations | 2,506,841 | 2,657,936 | 2,536,062 |
| Total Expenditures | 2,506,841 | 2,657,936 | 2,536,062 |

| | | | |
|------------------------------|------------------|------------------|------------------|
| Ending Balance | <u>2,649,612</u> | <u>2,509,168</u> | <u>2,887,674</u> |
| Highest month-ending balance | 2,649,340 | 2,545,488 | 2,887,309 |
| Lowest month-ending balance | 723,338 | 473,457 | 715,908 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28345 – AIR CONSTRUCTION PERMIT FEE FUND (81-1505.06)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Legislature passed LB 449 in 2004, which provides the Department the authority to assess construction permit application fees. Fees are fixed based upon emissions potential of the entire facility. The fees generated through this program are used to pay a portion of the costs associated with processing construction permit applications. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Permit fees (81-1505.06) | \$250, \$1,500 or \$3,000, based upon emissions potential | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 188,968 | 136,148 | 69,414 |

| | | | |
|----------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Business fees | 72,500 | 90,500 | 60,900 |
| Interest | 7,897 | 3,973 | 1,155 |
| Miscellaneous | 114 | -4,250 | -5,750 |
| | | | |
| Total Revenue | 80,511 | 90,223 | 56,305 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Air quality program | 133,331 | 156,957 | 103,088 |
| | | | |
| Total Expenditures | 133,331 | 156,957 | 103,088 |

| | | | |
|------------------------------|----------------|---------------|---------------|
| Ending Balance | <u>136,148</u> | <u>69,414</u> | <u>22,631</u> |
| Highest month-ending balance | 186,396 | 135,808 | 55,059 |
| Lowest month-ending balance | 136,262 | 69,414 | 5,063 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28350 - REMEDIAL ACTION PLAN MONITORING FUND (81-15,183)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn

The Remedial Action Plan Monitoring Fund was established through legislation adopted in 1994. The fund receives voluntary payments made by public and private entities to finance the administration and oversight expenses of the Department of Environmental Quality when the agency monitors voluntary remedial action plans. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Voluntary payments (81-15,184) | An application fee of \$2,000 and a participation fee of \$3,000 is required for an applicant to enter the program. Ongoing additional costs incurred by the Department is reimbursed by the applicant under a payment plan. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 41,367 | 33,140 | 10,773 |
| Revenue: | | | |
| Professional and technical services | 33,895 | 58,480 | 167,552 |
| Interest | 1,796 | 1,054 | 901 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenue | 35,691 | 59,534 | 168,453 |
| Expenditures: | | | |
| Operations | 43,918 | 81,901 | 148,578 |
| Total Expenditures | 43,918 | 81,901 | 148,578 |
| Ending Balance | <u>33,140</u> | <u>10,773</u> | <u>30,648</u> |
| Highest month-ending balance | 43,911 | 38,189 | 40,581 |
| Lowest month-ending balance | 30,646 | 10,773 | 12,523 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28359 – SUPERFUND COST SHARE CASH FUND
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Superfund Cost Share Cash Fund is established to receive grants and gifts received by the Department for the purpose of providing cost share for remediation of Superfund sites. The fund was originally administratively created, but as codified into law in May 2005. In 2006, it received funds transferred in from the Integrated Solid Waste Management Fund.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| No fee schedule – Fund receives gifts, grants and transfers | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|------------------|-----------------|
| Beginning Balance | 68,755 | 64,132 | 4 |
| Revenue: | | | |
| Gift and Grants | 0 | 0 | 0 |
| Interest | 2,962 | 2,307 | 0 |
| Fines and forfeits | 0 | 1,176,683 | 0 |
| Transfers out | 0 | -64,686 | 0 |
| Total Revenue | 2,962 | 1,114,304 | 0 |
| Expenditures: | | | |
| Operations | 7,585 | 1,178,43 | 4 |
| Total Expenditures | 7,585 | 1,178,432 | 4 |
| Ending Balance | <u>64,132</u> | <u>4</u> | <u>0</u> |
| Highest month-ending balance | 64,812 | 65,028 | 4 |
| Lowest month-ending balance | 262,993 | 4 | 0 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28380 - INTEGRATED SOLID WASTE MANAGEMENT FUND (13-2041)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Integrated Solid Waste Management Fund was established to receive landfill permit fees and solid waste disposal fees charged under the Integrated Solid Waste Management Act. The revenues deposited in the fund are used by the Department of Environmental Quality to regulate solid waste facilities in the State of Nebraska. This fund receives half of the disposal fee charged under the Integrated Solid Waste Management Act. The Department may also use this fund for certain remediation activities. Ongoing transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|---|----------------|----------------|
| Disposal fee (13-2042) | \$1.25 per ton or per 3 cubic yards of compacted waste, or per 6 cubic yards of uncompacted waste | | |
| Permit and operation fees (13-2041) | Established by Environmental Quality Council | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-----------------------|-----------------------|
| Beginning Balance | 1,412,305 | 1,266,713 | 400,775 |
| Revenue: | | | |
| General business fees/taxes | 1,664,967 | 1,558,296 | 1,675,091 |
| Interest | 72,861 | 35,354 | 20,162 |
| Miscellaneous | 99,970 | -1,261 | -11,470 |
| Total Revenue | 1,837,798 | 1,592,389 | 1,683,783 |
| Expenditures: | | | |
| Solid Waste Management | 1,983,390 | 2,458,327 | 1,741,136 |
| Total Expenditures | 1,983,390 | 2,458,327 | 1,741,136 |
| Ending Balance | <u>1,266,713</u> | <u>400,775</u> | <u>343,422</u> |
| Highest month-ending balance | 1,910,483 | 1,430,818 | 905,951 |
| Lowest month-ending balance | 1,409,199 | 514,106 | 458,990 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28390 - WASTE REDUCTION AND RECYCLING INCENTIVE FUND (81-15,160)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Waste Reduction and Recycling Incentive Fund was established in 1990 to receive funds from the fee placed upon the sale of new tires and an annual business fee. The fund is used to provide state aid for waste reduction and recycling projects. The fund also receives one-half of the disposal fee charged under the Integrated Solid Waste Management Act.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|---|----------------|----------------|
| Tire fee (per tire sold at retail) (81-15,162) | \$1 | \$1 | \$1 |
| Business fee (annual) (81-15,163) | ----- \$25 if retail sales over \$50,000 per location ----- | | |
| Disposal fee (13-2042) (50% deposited in Fund 2839) | \$1.25 per ton or per 3 cubic yards of compacted waste; or per 6 cubic yards of uncompacted waste | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 6,043,190 | 5,420,570 | 3,551,406 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Waste and tire fees | 2,275,407 | 2,298,133 | 2,439,914 |
| Business fee | 1,303,835 | 1,188,740 | 1,268,659 |
| Interest | 232,763 | 233,453 | 119,258 |
| Miscellaneous | 20,680 | -1,770,991 | -1,506,836 |
| Total Revenue | 3,832,685 | 1,949,335 | 2,320,995 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Operations | 439,567 | 304,367 | 377,463 |
| State Aid | 4,015,738 | 3,514,132 | 2,707,881 |
| Total Expenditures | 4,455,305 | 3,818,499 | 3,085,344 |

| | | | |
|------------------------------|------------------|------------------|------------------|
| Ending Balance | <u>5,420,570</u> | <u>3,551,406</u> | <u>2,787,057</u> |
| Highest month-ending balance | 5,736,548 | 4,968,744 | 4,163,347 |
| Lowest month-ending balance | 4,224,210 | 3,465,506 | 2,820,375 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28400 - LITTER REDUCTION AND RECYCLING (81-1558)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Litter Reduction and Recycling Fund receives revenue from the annual litter fee assessed on manufacturers, wholesalers and retailers. The funds are subsequently used for state aid to provide for litter reduction and recycling education, recycling and clean-up projects, and Department of Environmental Quality administration of the program. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|---|----------------|
| Litter fee (annual) (81-1559 and 81-1560.01) | | \$175 per \$1million in gross proceeds (all years) | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 706,917 | 526,617 | 336,321 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Litter tax | 1,752,693 | 1,819,257 | 1,634,444 |
| Interest | 61,382 | 96,773 | 33,621 |
| Miscellaneous | 4,124 | -20,000 | 7,670 |
| Total Revenue | 1,818,199 | 1,896,033 | 1,675,735 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Litter Reduction Act | 1,998,499 | 2,086,329 | 1,642,368 |
| Total Expenditures | 1,998,499 | 2,086,329 | 1,642,368 |

| | | | |
|-----------------------|----------------|----------------|----------------|
| Ending Balance | <u>526,617</u> | <u>336,321</u> | <u>369,688</u> |
|-----------------------|----------------|----------------|----------------|

| | | | |
|------------------------------|---------|-----------|-----------|
| Highest month-ending balance | 518,481 | 2,276,381 | 1,851,806 |
| Lowest month-ending balance | 66,202 | 335,776 | 280,840 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28410 - ENVIRONMENTAL QUALITY CASH FUND (81-1505.01)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Environmental Quality Cash Fund receives professional/technical fees from agencies/groups using agency staff services. Fees vary by the type of service performed and are intended to cover the agency's expenses. Revenue is subsequently used for operating and staffing expenses. The most common use of the fund is for the regulation of uranium mining in northwest Nebraska. Transfers from the fund are not authorized under existing law.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Professional fees (81-1505, 81-1521.09) | SEE NARRATIVE | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 25,223 | 61,296 | 68,009 |

| | | | |
|------------------------|----------------|----------------|----------------|
| Revenue: | | | |
| Professional/technical | 139,846 | 143,403 | 145,198 |
| Interest | 1,515 | 1,571 | 2,195 |
| Miscellaneous | -1,922 | 5,567 | -419 |
| Total Revenue | 139,439 | 150,541 | 146,974 |

| | | | |
|---------------------------|---------------|----------------|----------------|
| Expenditures: | | | |
| Operations | 103,366 | 143,828 | 179,127 |
| Total Expenditures | 83,085 | 143,828 | 179,127 |

| | | | |
|------------------------------|----------------------|----------------------|----------------------|
| Ending Balance | <u>61,296</u> | <u>68,009</u> | <u>35,856</u> |
| Highest month-ending balance | 518,481 | 309,085 | 141,657 |
| Lowest month-ending balance | 66,202 | 62,532 | 81,042 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28420 - CHEMIGATION COSTS FUND (46-1121)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Chemigation Costs fund receives registration fees from individuals wishing to conduct chemigation activities. The fees are paid to Natural Resources Districts, with the state's share of the fee turned over by the NRD. The NRD/State breakdown of fees are:

Initial registration: \$25 NRD; \$ 5 state
 Renewal fee: \$ 8 NRD; \$ 2 state
 Emergency permit: \$90 NRD; \$10 state

Funds received by the state are utilized to contract for training services and to pay for agency expenses.

| Schedule of Fees and Taxes | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
| Initial permit applic. fee (46-1121) | \$ 30 | \$ 30 | \$ 30 |
| Annual permit renewal fee (46-1121) | 10 | 10 | 10 |
| Emergency permit (46-1119) | 100 | 100 | 100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 190,213 | 225,987 | 94,179 |

| | | | |
|----------------------|---------------|-----------------|---------------|
| Revenue: | | | |
| Registration fees | 41,110 | 43,192 | 47,556 |
| Interest | 9,710 | 5,463 | 3,521 |
| Reimbursements | 0 | -150,000 | 0 |
| Total Revenue | 50,820 | -101,345 | 51,077 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Operations | 15,046 | 30,463 | 66,395 |
| Total Expenditures | 15,046 | 30,463 | 66,395 |

| | | | |
|------------------------------|-----------------------|----------------------|----------------------|
| Ending Balance | <u>225,987</u> | <u>94,179</u> | <u>78,891</u> |
| Highest month-ending balance | 225,986 | 251,634 | 116,096 |
| Lowest month-ending balance | 198,241 | 91,395 | 78,861 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28430 – PETROLEUM PRODUCTS AND HAZARDOUS SUBSTANCES
STORAGE/HANDLING (81-15,120
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Petroleum Products and Hazardous Substances Storage and Handling Fund receives a small fee (\$5) for a few petroleum storage tanks. Heating oil tanks and farm and residential tanks of 1,100 gallons or less are subject to a one-time registration fee of \$5 which is deposited in this fund. The Department of Environmental Quality may use the fund to implement and aid in the cleanup of leaking underground storage tanks. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| One-time registration fees (81-15,120): | | | |
| Farm or residential motor fuel tank <1,100 gallons | \$5 | \$5 | \$5 |
| Heating oil tank < 1,100 gallons | \$5 | \$5 | \$5 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 154 | 161 | 166 |

| | | | |
|----------------------|----------|----------|----------|
| Revenue: | | | |
| Registration fees | 0 | 0 | 0 |
| Interest | 7 | 5 | 6 |
| Reimbursements | 0 | 0 | 0 |
| Total Revenue | 7 | 5 | 6 |

| | | | |
|---------------------------|----------|----------|----------|
| Expenditures: | | | |
| Operations | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |

| | | | |
|------------------------------|------------|------------|------------|
| Ending Balance | <u>161</u> | <u>166</u> | <u>172</u> |
| Highest month-ending balance | 161 | 166 | 172 |
| Lowest month-ending balance | 155 | 118 | 167 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28450 - WASTEWATER TREATMENT OPERATOR CERTIFICATION
CASH FUND (81-15,143)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wastewater Treatment Operator Certification Cash Fund was established to receive fees collected under the Wastewater Treatment Operator Certification Act. Proceeds of the fund are used by the Department to pay for administrative costs related to the act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Application for Cert. & Exam. | \$150 | \$150 | \$150 |
| Application for reciprocity | 150 | 150 | 150 |
| Two-year renewal of certificate | 150 | 150 | 150 |
| One-year temporary certificate | 125 | 125 | 125 |
| Retesting | 125 | 125 | 125 |
| Alternative test | 150 | 150 | 150 |
| Training courses | 250 | | |
| Non-discharging lagoon four-year registration exemption | 100 | 100 | 100 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 84,189 | 49,925 | 12,201 |

| | | | |
|----------------------|----------------|---------------|---------------|
| Revenue: | | | |
| Registration fees | 3,300 | 3,511 | 7,775 |
| Interest | 3,604 | 733 | 322 |
| Examination fees | 117,415 | 74,600 | 77,275 |
| Miscellaneous | 1,604 | 1,196 | -150 |
| Total Revenue | 125,923 | 80,040 | 85,222 |

| | | | |
|---------------------------|----------------|----------------|---------------|
| Expenditures: | | | |
| Operations | 160,187 | 117,764 | 84,120 |
| Total Expenditures | 160,187 | 117,764 | 84,120 |

| | | | |
|------------------------------|---------------|---------------|---------------|
| Ending Balance | <u>49,925</u> | <u>12,201</u> | <u>13,303</u> |
| Highest month-ending balance | 82,849 | 43,591 | 17,913 |
| Lowest month-ending balance | 49,703 | 9,556 | 4,057 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28451 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM PERMIT AND APPROVAL CASH FUND
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Private Onsite Wastewater Treatment System Permit and Approval Cash Fund was created in 2007 for the administration of application fees for permits and subdivision review and approvals collected pursuant to the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. The fund is used to cover the direct and indirect costs related to review of submitted plans and specifications and issuance of permits and approvals. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Permit application fee | \$450 | \$450 | \$450 |
| Subdivision application fee* | \$450 | \$450 | \$450 |
| *Fee is per each subject lot less than three acres being developed or subdivided | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 10,015 | 13,170 | 18,742 |

| | | | |
|----------------------|---------------|---------------|---------------|
| Revenue: | | | |
| Business fees | 28,530 | 30,550 | 46,940 |
| Interest | 382 | 445 | 566 |
| Miscellaneous | 450 | 0 | -310 |
| Total Revenue | 29,362 | 30,995 | 47,196 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Expenditures: | | | |
| Drinking water | 26,207 | 25,423 | 62,081 |
| Total Expenditures | 26,207 | 25,423 | 62,081 |

| | | | |
|-----------------------|----------------------|----------------------|---------------------|
| Ending Balance | <u>13,170</u> | <u>18,742</u> | <u>3,857</u> |
|-----------------------|----------------------|----------------------|---------------------|

| | | | |
|------------------------------|----|----|--------|
| Highest month-ending balance | NA | NA | 28,010 |
| Lowest month-ending balance | NA | NA | 3,857 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28459 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM CERTIFICATION AND
REGISTRATION CASH FUND (81-15,250.01)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund is established to receive fees collected under the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. Proceeds deposited in the fund are used to pay for administrative expenses related to the act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Certificate for Master Installer, Master Pumper, Soil Evaluator or Inspector | \$300 | \$300 | \$300 |
| Certificate for Journeyman Installer or Journeyman Pumper | \$100 | \$100 | \$100 |
| Certificate by hardship for Journeyman Installer Or Journeyman Pumper | \$100 | \$100 | \$100 |
| Renewal of Master certificate | \$300 | \$300 | \$300 |
| Renewal of Journeyman certificate | \$100 | \$100 | \$100 |
| Examination fee | \$50 | \$50 | \$50 |
| Registration for Onsite System | \$140 | \$140 | \$140 |
| Late fee | \$25 | -- | -- |
| Registration late fee – 40 to 90 days late | \$150 | \$150 | \$150 |
| Registration late fee – More than 90 days late | \$450 | \$450 | \$450 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 222,816 | 251,137 | 322,014 |

| | | | |
|-----------------------|----------------|----------------|----------------|
| Revenue: | | | |
| General Business fees | 258,025 | 360,825 | 227,290 |
| Interest | 11,620 | 9,652 | 10,665 |
| Examination Fees | 3,085 | 450 | 1,850 |
| Miscellaneous | 11,161 | 3,590 | 9,359 |
| Total Revenue | 283,891 | 374,517 | 249,164 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| Expenditures: | | | |
| Operations | 255,570 | 303,640 | 326,111 |
| Total Expenditures | 255,570 | 303,640 | 326,111 |

| | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | <u>251,137</u> | <u>322,014</u> | <u>245,067</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | |
|------------------------------|---------|---------|---------|
| Highest month-ending balance | 275,226 | 358,156 | 351,979 |
| Lowest month-ending balance | 235,759 | 256,994 | 248,926 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28460 – CONSTRUCTION ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 523**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Construction Administration Fund was originally established to receive any funds available for administering loans or fees collected pursuant to the Wastewater Treatment Facilities Construction Assistance Act. The fund is administered by the Department for the purposes of the Act. In 2000, the Legislature authorized the use of this fund to include grants for emergency wastewater construction and small town grants. This authority was expanded in 2008 for communities with populations up to 10,000 residents and for community assessment and facility planning grants. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|--|----------------|----------------|
| Loan repayments | Will vary based upon terms of the loan | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,854,974 | 2,191,311 | 1,804,912 |
| Revenue: | | | |
| Interest | 81,764 | 53,713 | 59,494 |
| Miscellaneous | -300,000 | -1,032,997 | 3,630 |
| Business fees | 1,392,059 | 1,635,085 | 1,272,139 |
| Total Revenue | 1,173,823 | 655,801 | 1,335,263 |
| Expenditures: | | | |
| Operations | 837,486 | 1,042,200 | 959,720 |
| Total Expenditures | 837,486 | 1,042,200 | 959,720 |
| Ending Balance | <u>2,191,311</u> | <u>1,804,912</u> | <u>2,180,455</u> |
| Highest month-ending balance | 2,272,730 | 2,276,547 | 2,241,493 |
| Lowest month-ending balance | 1,486,600 | 1,709,238 | 1,725,867 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28490 - PETROLEUM RELEASE REMEDIAL ACTION CASH FUND (66-1519)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Petroleum Release Remedial Action Cash Fund was established through legislation in 1989 to receive the petroleum release remedial action fee placed upon registered underground storage tanks and the special fees placed upon the sale of petroleum products. The fund is used to provide state aid for the clean-up of petroleum storage tank contamination and to defray Department of Environmental Quality and State Fire Marshal administration expenses. The following transfers are authorized from this fund:

General Fund: As authorized by the Legislature
 Water Policy Task Force Cash Fund: As authorized by the Legislature
 Ethanol Production Incentive Cash Fund: \$1,500,000 annually

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Underground storage tank remediation fees (66-1520): | \$90/tank | \$90/tank | \$90/tank |
| Petroleum fees (66-1521): | | | |
| Motor vehicle fuels (gasoline) | \$.009/gal | \$.009/gal | \$.009/gal |
| Non-motor vehicle fuels (diesel) | \$.003/gal | \$.003/gal | \$.003/gal |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 7,552,637 | 8,560,194 | 6,933,300 |

| | | | |
|-----------------------------|-------------------|------------------|------------------|
| Revenue: | | | |
| General business fees/taxes | 10,767,980 | 10,697,721 | 10,960,522 |
| Interest | 334,177 | 239,932 | 199,739 |
| Operating transfers out | -1,500,000 | -1,700,000 | -1,650,000 |
| Miscellaneous | -76,867 | 112,335 | -26,975 |
| Registration fee | 512,255 | 500,090 | 508,385 |
| Total Revenue | 10,037,545 | 9,850,078 | 9,991,671 |

| | | | |
|---------------------------|------------------|-------------------|-------------------|
| Expenditures: | | | |
| Petroleum Release/UST | 9,029,988 | 11,476,972 | 10,353,298 |
| Total Expenditures | 9,029,988 | 11,476,972 | 10,353,298 |

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Ending Balance | <u>8,560,194</u> | <u>6,933,300</u> | <u>6,571,673</u> |
| Highest month-ending balance | 8,657,098 | 7,780,850 | 6,722,500 |
| Lowest month-ending balance | 6,171,568 | 6,546,645 | 5,359,901 |

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28630 - DRINKING WATER ADMINISTRATION FUND
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Drinking Water Administration Fund is established to receive funds available for administering loans or fees collected pursuant to the Drinking Water State Revolving Fund Act. The fund may be used by the department to administer the Safe Drinking Water Act. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Loan repayments | Will vary based upon the terms of the loan. | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 2,535,617 | 3,006,347 | 1,666,836 |
| Revenue: | | | |
| Loan repayment | 0 | 0 | 0 |
| Business fees | 721,712 | 735,891 | 906,567 |
| Interest | 121,066 | 90,341 | 55,065 |
| Miscellaneous | 0 | -1,629,200 | 0 |
| Total Revenue | 842,778 | -802,968 | 961,632 |
| Expenditures: | | | |
| Drinking water | 372,048 | 536,543 | 425,295 |
| Total Expenditures | 372,048 | 536,543 | 425,295 |
| Ending Balance | <u>3,006,347</u> | <u>1,666,836</u> | <u>2,203,173</u> |
| Highest month-ending balance | 3,006,347 | 3,153,825 | 2,203,174 |
| Lowest month-ending balance | 2,469,991 | 1,327,693 | 1,372,277 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28511 - SCHOOL EXPENSE FUND(79-974)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the school retirement system assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| School Retirement System Assets | | Pro Rata Share | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------|-----------------------|-----------------------|----------------------|
| Beginning Balance | 80,029 | 110,578 | 635,259 |
| Revenue: | | | |
| School Retirement System Assets | 6,117,000 | 4,588,000 | 3,173,195 |
| Retirement Seminar | 21,470 | 25,220 | 27,040 |
| Total Revenue | 6,138,470 | 4,613,220 | 3,200,235 |
| Expenditures: | | | |
| Administration | 6,108,121 | 4,088,539 | 3,736,015 |
| Total Expenditures | 6,108,121 | 4,088,539 | 3,736,015 |
| Ending Balance | <u>110,578</u> | <u>635,259</u> | <u>99,479</u> |
| Highest month-ending balance | 587,588 | 697,023 | 164,727 |
| Lowest month-ending balance | 7,739 | 35,760 | 1,841 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28521 – PATROL EXPENSE FUND (81-2018)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state patrol retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------|----------------|----------------|
| State Patrol Retirement Assets | | Pro Rata Share | |
| DROP Program Basis Points Assessment | 0 | 0 | 35 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 15,132 | 15,756 | 24,120 |
| Revenue: | | | |
| State Patrol Retirement Assets | 468,000 | 301,878 | 78,031 |
| Other | 507 | | |
| Fees from DROP Members | | 4,280 | 8,819 |
| Total Revenue | 468,507 | 306,158 | 86,850 |
| Expenditures: | | | |
| Administration | 467,883 | 297,794 | 94,783 |
| Total Expenditures | 467,883 | 297,794 | 94,783 |
| Ending Balance | <u>15,756</u> | <u>24,120</u> | <u>16,187</u> |
| Highest month-ending balance | 33,087 | 100,647 | 164,727 |
| Lowest month-ending balance | 10,677 | 35,760 | 1,841 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28531 – JUDGES’ EXPENSE FUND (24-702)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the judges’ retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Judges’ Retirement Assets | | Pro Rata Share | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 16,006 | 14,755 | 23,183 |
| Revenue: | | | |
| Judges’ Retirement Assets | 357,003 | 231,000 | 89,031 |
| Total Revenue | 357,003 | 231,000 | 89,031 |
| Expenditures: | | | |
| Administration | 358,254 | 222,572 | 96,981 |
| Total Expenditures | 358,254 | 222,572 | 96,981 |
| Ending Balance | <u>14,755</u> | <u>23,183</u> | <u>15,233</u> |
| Highest month-ending balance | 27,535 | 23,819 | 21,356 |
| Lowest month-ending balance | 10,943 | 14,253 | 13,577 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28540 – DEFERRED COMPENSATION EXPENSE (84-1506.01) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| Fees Charged to Members/Basis Points(BP) | 15 BP | 5BP | 0BP |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|----------------------|
| Beginning Balance | 103,137 | 157,691 | 138,689 |
| Revenue: | | | |
| Fees Charged to Members | 173,141 | 53,663 | 47,778 |
| Investment Income | 7,284 | 4,776 | 3,824 |
| Total Revenue | 180,425 | 58,439 | 51,602 |
| Expenditures: | | | |
| Administration | 125,871 | 77,441 | 93,354 |
| Total Expenditures | 125,871 | 77,441 | 93,354 |
| Ending Balance | <u>157,691</u> | <u>138,689</u> | <u>96,937</u> |
| Highest month-ending balance | 172,684 | 154,817 | 116,414 |
| Lowest month-ending balance | 120,260 | 137,771 | 96,937 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERs) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Fees Charged to Members/Basis Points (BP) | 30 BP | 5BP | 0BP |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|---------------------|
| Beginning Balance | 190,440 | 335,826 | 172,271 |
| Revenue: | | | |
| Investment Income | 6,476 | 7,777 | 2,161 |
| Fees Charged to Members | 1,036,517 | 326,470 | 142,060 |
| Seminars | 3,440 | 4,910 | 5,190 |
| Other Financing Sources | 22 | | 9,624 |
| Total Revenue | 1,046,455 | 339,157 | 159,035 |
| Expenditures: | | | |
| Administration | 901,069 | 502,712 | 322,470 |
| Total Expenditures | 901,069 | 502,712 | 322,470 |
| Ending Balance | <u>335,826</u> | <u>172,271</u> | <u>8,836</u> |
| Highest month-ending balance | 335,826 | 312,344 | 115,251 |
| Lowest month-ending balance | 6,429 | 150,364 | 5,884 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28560 – COUNTY EMPLOYEES' RETIREMENT SYSTEM EXPENSE (23-2310.04)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Fees Charged to Members/Basis Points (BP) | 35 BP | 5BP | 0BP |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 110,787 | 198,346 | 355,317 |
| Revenue: | | | |
| Investment Income | 8,554 | 8,006 | 10,322 |
| Seminars | 960 | 1,140 | 1,132 |
| Fees Charged to Members | 475,906 | 412,770 | 71,607 |
| Other Financing Sources | | | 94 |
| Total Revenue | 485,420 | 421,916 | 83,155 |
| Expenditures: | | | |
| Administration | 397,861 | 264,945 | 167,816 |
| Total Expenditures | 397,861 | 264,945 | 167,816 |
| Ending Balance | <u>198,346</u> | <u>355,317</u> | <u>270,656</u> |
| Highest month-ending balance | 217,314 | 355,320 | 321,070 |
| Lowest month-ending balance | 133,939 | 201,765 | 270,656 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28580 – STATE EMPLOYEES' CASH BALANCE RETIREMENT EXPENSE FUND (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state employees' cash balance retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| State Employees' Cash Balance Retire. Assets | | Pro Rata Share | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------------------|----------------------|-----------------------|----------------------|
| Beginning Balance | 84,382 | 33,957 | 110,258 |
| Revenue: | | | |
| Investment Income | 3,975 | 2,949 | 2,799 |
| Seminars | 5,170 | 7,600 | 7,752 |
| State Employees' Cash Balance Assets | 799,167 | 731,693 | 495,934 |
| Other Financing Sources | 19 | | 344 |
| Total Revenue | 808,331 | 742,242 | 506,829 |
| Expenditures: | | | |
| Administration | 858,756 | 665,941 | 605,650 |
| Total Expenditures | 858,756 | 665,941 | 605,650 |
| Ending Balance | <u>33,957</u> | <u>110,258</u> | <u>11,437</u> |
| Highest month-ending balance | 97,473 | 131,246 | 136,006 |
| Lowest month-ending balance | 23,473 | 67,934 | 11,437 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28585 – STATE EMPLOYER EXPENSES FUND (84-1321.01)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was created in 2005. According to 23-2319.02(2) the fund is to be used to meet administrative expenses of the State Employee Retirement System when funds available in the State Employees Defined Contribution Retirement Expenses Fund or the State Employees Cash Balance Retirement Expenses Fund make such use reasonably necessary. The director of NPERS is to certify to the DAS Accounting Administrator when accumulated employer account forfeiture funds are available to reduce the state contribution. The DAS Accounting Administrator is to transfer the amount reduced from the state contribution from the Imprest Payroll Distributive Fund to the State Employer Retirement Expense Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Not Applicable, see narrative. | | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | | 1,302,947 | 1,346,096 |
| Revenue: | | | |
| State Retirement Systems Assets | 1,300,000 | | |
| Investment Income | 2,947 | 43,149 | 45,234 |
| Other | | | (116,000) |
| Total Revenue | 1,302,947 | 43,149 | (70,766) |
| Expenditures: | | | |
| Administration | | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Ending Balance | <u>1,302,947</u> | <u>1,346,096</u> | <u>1,275,330</u> |
| Highest month-ending balance | 1,302,947 | 1,346,096 | 1,367,619 |
| Lowest month-ending balance | 0 | 1,308,934 | 1,275,330 |

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28590 – COUNTY EMPLOYEE CASH BALANCE RETIREMENT EXPENSE FUND
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the county employee cash balance retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|----------------|----------------|----------------|
| County Employee Cash Bal. Retire. Assets | | Pro Rata Share | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|----------------------|----------------------|----------------------|
| Beginning Balance | 21,817 | 45,884 | 60,955 |
| Revenue: | | | |
| Investment Income | 3,208 | 1,553 | 1,753 |
| Seminars | 1,740 | 1,940 | 2,133 |
| County Employee Cash Balance Assets | 473,149 | 316,189 | 295,515 |
| Other Financing Sources | 11 | 60,672 | 188 |
| Total Revenue | 478,108 | 380,354 | 299,589 |
| Expenditures: | | | |
| Administration | 454,041 | 365,283 | 339,856 |
| Total Expenditures | 454,041 | 365,283 | 339,856 |
| Ending Balance | <u>45,884</u> | <u>60,955</u> | <u>20,688</u> |
| Highest month-ending balance | 45,884 | 61,923 | 72,978 |
| Lowest month-ending balance | 83,039 | 28,420 | 19,973 |

AGENCY 86 - DRY BEAN COMMISSION

**FUND 28600 - DRY BEAN DEVELOPMENT, UTILIZATION,
PROMOTION AND EDUCATION FUND (2-3763)
EXPENDED IN PROGRAM 137**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dry Bean Development, Utilization, Promotion and Education Fund is established to pay for the administration of the Dry Bean Resources Act. The fund is used for agency operating costs, including promotional and educational activities and contract. The fund receives revenue from the excise tax on dry beans sold in Nebraska. The agency promotes the use and production of dry edible beans. The checkoff is paid in the following manner: Two-thirds of the fee is paid by the grower at the time of the first sale and the remaining one-third is paid by the first purchaser. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2019-11</u> |
|------------------------------------|---------------------|---------------------|---------------------|
| Maximum Dry Bean Checkoff (2-3755) | NTE 10¢/ hundwt. | NTE 10¢/ hundwt. | NTE 10¢/ hundwt. |
| Actual checkoff assessed | 7&1/2¢/hundwt. | 7&1/2¢/hundwt. | 7&1/2¢/hundwt. |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 260,444 | 259,472 | 264,383 |
| Revenue: | | | |
| Grain and Seed tax | 255,131 | 284,985 | 271,522 |
| Refunds | -6,802 | -7,421 | -6,767 |
| Interest | 12,015 | 8,391 | 7,890 |
| Miscellaneous | 14,597 | 2,750 | 4,939 |
| Total Revenue | 274,941 | 288,705 | 277,584 |
| Expenditures: | | | |
| Dry Bean Commission | 275,913 | 283,794 | 346,848 |
| Total Expenditures | 275,913 | 283,794 | 346,848 |
| Ending Balance | <u>259,472</u> | <u>264,383</u> | <u>195,119</u> |
| Highest month-ending balance | 317,172 | 286,851 | 260,761 |
| Lowest month-ending balance | 201,840 | 185,349 | 177,798 |

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28710 - NADC CASH FUND (49-14,140)
EXPENDED IN PROGRAM 094**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund was created in 1989 in order to receive and account for fees charged to the public for copies of election summary reports and other reports. The commission charges the actual cost of providing these reports. Beginning January 1, 1995, the fee for registration of lobbyists (for each principal) has been divided between the Accountability and Disclosure Commission and the Clerk of the Legislature with the provisions of §49-1482. Pursuant to the same section, the portion going to the Commission is deposited in this fund.

Transfers from the fund are authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Report fees | Actual Cost | Actual Cost | Actual Cost |
| Half of lobbyist registration (49-1482): | | | |
| Uncompensated lobbyist | \$7.50/principal | \$7.50/principal | \$7.50/principal |
| Compensated lobbyist | \$50.00/principal | \$150.00/principal | \$150.00/principal |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 233,962 | 246,845 | 187,002 |
| Revenue: | | | |
| Lobbyist registration fees | 112,024 | 105,458 | 107,854 |
| Interest income | 11,069 | 7,294 | 5,664 |
| Other/Transfers | 202 | 14,131 | -8,152 |
| Total Revenue | 123,295 | 126,883 | 105,366 |
| Expenditures: | | | |
| Personal Services | 106,360 | 186,445 | 117,325 |
| Operating Expenses | 4,052 | 281 | 716 |
| Total Expenditures | 110,412 | 186,726 | 118,041 |
| Ending Balance | <u>246,845</u> | <u>187,002</u> | <u>174,327</u> |
| Highest month-ending balance | 278,085 | 242,892 | 186,331 |
| Lowest month-ending balance | 199,303 | 186,211 | 128,525 |

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28720 - CAMPAIGN FINANCE LIMITATION CASH FUND (32-1610)
EXPENDED IN PROGRAM 095**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund, which went into effect January 1, 1995, was created to provide public financing of campaigns pursuant to the Campaign Finance Limitation Act. The fund consists of money appropriated by the Legislature, late fees, civil penalties and interest paid by those subject to the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act, (Sec. 49-14,123 (12)) amounts repaid by candidates (sec. 32-1606; 32-1607) and voluntary taxpayer contributions (sec. 77-27,119.04).

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|-----------------------------|----------------|
| Late fees (49-1463.49; 49-1488.01; 49-1449) | ----- | -\$25/day NTE \$750----- | ----- |
| Civil penalties (49-14,126) | ----- | -\$0-\$2,000/violation----- | ----- |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 694,301 | 730,963 | 779,527 |
| Revenue: | | | |
| Fines & penalties | 56,069 | 36,506 | 55,146 |
| Donations & contributions | 16,251 | 9,082 | 5,130 |
| Interest | 31,944 | 24,556 | 27,055 |
| Other/Transfers | 328 | -21,580 | -48,110 |
| Total Revenue | 104,592 | 48,564 | 39,221 |
| Expenditures: | | | |
| Aid distribution | 67,930 | 0 | 0 |
| Total Expenditures | 67,930 | 0 | 0 |
| Ending Balance | <u>730,963</u> | <u>779,527</u> | <u>818,748</u> |
| Highest month-ending balance | 730,963 | 779,527 | 831,221 |
| Lowest month-ending balance | 661,554 | 737,667 | 787,173 |

AGENCY 88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 21890 - CORN DEVELOPMENT, UTILIZATION & MARKETING FUND (2-3633)
EXPENDED IN PROGRAM 384**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Corn Development, Utilization and Marketing Fund is established in law to fund the Corn Resources Act. The Nebraska Corn Board is directed to carry out corn development, utilization and marketing programs and employ staff. The fund receives revenue from an excise tax placed upon corn that is designated for deposit in the fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|---|----------------|----------------|----------------|
| Maximum corn checkoff rate per bushel sold (2-3623) | NTE 4/10 of 1¢ | NTE 4/10 of 1¢ | NTE 4/10 of 1¢ |
| Actual checkoff assessed: | 25/100 of 1¢ | 25/100 of 1¢ | 25/100 of 1¢ |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 1,442,877 | 762,384 | 934,546 |

| | | | |
|----------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Corn Fees | 2,873,558 | 3,539,744 | 3,958,616 |
| Interest | 72,094 | 45,848 | 57,036 |
| Miscellaneous | 2,387 | 988 | 15,764 |
| Total Revenue | 2,948,039 | 3,586,580 | 4,031,416 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Corn Board | 3,628,532 | 3,414,418 | 3,632,692 |
| Total Expenditures | 3,628,532 | 3,414,418 | 3,632,692 |

| | | | |
|------------------------------|----------------|----------------|------------------|
| Ending Balance | <u>762,384</u> | <u>934,546</u> | <u>1,333,270</u> |
| Highest month-ending balance | 1,827,403 | 1,738,731 | 2,196,294 |
| Lowest month-ending balance | 756,227 | 904,214 | 1,194,294 |

AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 21900 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING FUND (2-4018)
EXPENDED IN PROGRAM 406**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Grain Sorghum Development, Utilization and Marketing Fund is established to provide funding to carry out the Grain Sorghum Resources Act, including grain sorghum development, utilization and marketing programs, hiring staff and maintaining an agency office. An excise tax on all grain sorghum sold in Nebraska is established in law and deposited in the fund. Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|-----------------------|-----------------------|-----------------------|
| Maximum grain sorghum fee (2-4012) | NTE 1¢/cwt | NTE 1¢/cwt | NTE 1¢/cwt |
| Actual grain Sorghum fees (2-4012) | 1¢/cwt | 1¢/cwt | 1¢/cwt |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 141,434 | 98,845 | 93,524 |

| | | | |
|--------------------|--------|--------|--|
| Revenue: | | | |
| Grain Sorghum Fees | 92,305 | 85,529 | |
| Interest | 5,581 | 3,193 | |
| Miscellaneous | 65 | 145 | |
| Total Revenue | 97,951 | 88,867 | |

| | | | |
|---------------------------|---------|--------|--|
| Expenditures: | | | |
| Grain Sorghum Development | 140,540 | 94,188 | |
| Total Expenditures | 140,540 | 94,188 | |

Ending Balance 98,845 93,524

Highest month-ending balance 136,077
Lowest month-ending balance 95,376

AGENCY 93 - TAX EQUALIZATION AND REVIEW COMMISSION

**FUND 29310 - TAX EQUALIZATION AND REVIEW COMMISSION CASH FUND (77-5031)
EXPENDED IN PROGRAM 115**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Equalization and Review Commission Cash Fund was created in 1997 by LB 270. Revenues come from two sources: (1) a fee for each appeal filed, and (2) billing other agencies or persons for services performed. Expenditures may be used to carry out provisions of the Tax Equalization and Review Commission Act

Pursuant to LB 3, First Special Session, 2009, transfers may be made from this fund to the General Fund at the direction of the Legislature.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|---|----------------|----------------|
| Appeal Fee (77-5013) : | \$25 | \$25 | \$25 |
| Performing Services (77-5031) : | --- Bill for actual amount expended --- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|----------------|----------------|----------------|
| Beginning Balance | 157,716 | 197,156 | 137,226 |
| Revenue: | | | |
| General Business Fees | 31,052 | 41,178 | 45,156 |
| Investment Interest | 8,479 | 5,968 | 5,643 |
| Other Revenues | 0 | 0 | 0 |
| Sale of Surplus Property | 0 | 494 | 0 |
| Operating Transfers Out | 0 | -77,500 | -5,000 |
| Total Revenue | 39,531 | -29,800 | 45,799 |
| Expenditures: | | | |
| Operating Expenses | 91 | 24,831 | 917 |
| Travel | 0 | 0 | 0 |
| Capital Outlay | 0 | 5,239 | 0 |
| Total Expenditures | 91 | 30,070 | 917 |
| Ending Balance | 197,156 | 137,226 | 182,108 |
| Highest month-ending balance | 197,156 | 238,699 | 184,039 |
| Lowest month-ending balance | 158,352 | 137,226 | 136,946 |

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 20590 - CIVIL LEGAL SERVICES FUND (25-3009)
EXPENDED IN PROGRAM 429**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2006, LB746, created this fund. Section 25-3008 states that the fund shall be used for grants to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall establish guidelines for the grants. The statute lists the requirements that a civil legal services provider must meet in order to be eligible for grants from this fund. Section 25-3009 states that any money remaining in the fund at the end of a calendar year shall be distributed in the following calendar year.

The revenue to this fund is from a fee taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts for violations of state law or city or village ordinances. See section 25-3010.

This fund was originally located in the Nebraska Supreme Court, but Laws 2009, LB35, moved this fund to the Commission on Public Advocacy on August 30, 2009.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------------|----------------|----------------|----------------|
| Civil Legal Services Fee (25-3010) | \$1 | 1 | 1 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|------------------------------|-----------------------|-----------------------|----------------------|
| Beginning Balance | 41,875 | 168,772 | 136,219 |
| Revenue: | | | |
| Civil Legal Services Fee | 272,159 | 253,828 | 246,176 |
| Investment income | 4,739 | 6,119 | 3,294 |
| Total Revenue | 276,898 | 259,947 | 249,470 |
| Expenditures: | | | |
| Aid | 150,000 | 292,500 | 325,000 |
| Total Expenditures | 150,000 | 292,500 | 325,000 |
| Ending Balance | <u>168,772</u> | <u>136,219</u> | <u>60,688</u> |
| Highest month-ending balance | 175,956 | 230,170 | 127,739 |
| Lowest month-ending balance | 27,954 | 136,219 | 45,994 |

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921)
EXPENDED IN PROGRAM 425**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2002, LB876. It replaced the County Revenue Assistance Fund and any money remaining in that fund was transferred to the Commission on Public Advocacy Operations Cash Fund. This fund shall be used for the operations of the Commission on Public Advocacy. Under the DNA Testing Act, if the court determines a person to be indigent, the costs shall be paid by the commission. The commission pays for DNA tests from this fund.

Section 33-156 provides that an indigent defense fee shall be taxed as costs for each case filed in each county court and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees shall be credited to this fund.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from the fund to the General Fund at the direction of the Legislature through June 30, 2011. Laws 2009, First Spec. Sess., LB1, transferred \$258,374 in FY09-10, and \$288,247 in FY10-11, from this fund to the General Fund.

Laws 2011, LB463, authorized the following transfers from this fund:

- On July 1, 2011, \$100,000 to the Supreme Court Education Fund. The State Court Administrator shall use these funds to assist the juvenile justice system in providing prefiling and diversion programming designed to reduce excessive absenteeism and unnecessary involvement with the juvenile justice system;

- To the Court Appointed Special Advocate Fund:

- On July 1, 2011, \$100,000; and
- On July 1, 2012, \$200,000.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-----------------------------------|----------------|----------------|----------------|
| Indigent Defense Fee (33-156) | \$3 | 3 | 3 |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Balance | 1,413,941 | 1,748,399 | 1,710,712 |
| Revenue: | | | |
| Indigent Defense Fee | 1,286,957 | 1,234,168 | 1,190,193 |
| Investment and Miscellaneous Income | 75,645 | 59,251 | 60,451 |
| Operating Transfers Out | 0 | (258,374) | (288,247) |
| Total Revenue | 1,362,602 | 1,035,045 | 962,397 |
| Expenditures: | | | |
| Salaries and Benefits | 842,072 | 875,688 | 875,715 |
| Operating Expenses | 147,410 | 155,033 | 149,464 |
| Travel | 31,774 | 35,736 | 35,366 |
| Capital Outlay | 6,888 | 6,275 | 3,934 |
| Total Expenditures | 1,028,144 | 1,072,732 | 1,064,479 |
| Ending Balance | <u>1,748,399</u> | <u>1,710,712</u> | <u>1,608,630</u> |
| Highest month-ending balance | 1,750,176 | 1,847,215 | 1,784,182 |
| Lowest month-ending balance | 1,448,450 | 1,625,759 | 1,610,322 |

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29420 - LEGAL AID AND SERVICES FUND (25-3002)
EXPENDED IN PROGRAM 426**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1997, LB729. Section 25-3002 states that money in the fund shall be used to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall distribute all money in the fund periodically in the form of grants to service providers of civil legal services to eligible low-income persons as determined by the commission pursuant to section 25-3004. Any money remaining in the Legal Aid and Services Fund on December 31 of any year shall be distributed in the following year.

Examples of recipients include Legal Services, Legal Aid, law school clinics, and mediation centers.

Section 33-107.01 states that a legal services fee shall be taxed as costs in each case filed in each separate juvenile court and district court, including appeals to such courts, and on each case filed in county court except small claims court, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 33-107.02 states that a docket fee shall be collected by the clerk of the county court or the clerk of the district court for each proceeding to modify a decree of dissolution or annulment of marriage, a modification of an award of child support, or a modification of child custody, parenting time, visitation, or other access as defined in section 43-2922. Of the sixty-five-dollar docket fee, fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.

Transfers from the fund are not authorized under existing law.

| <u>Schedule of Fees and Taxes</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|--|---|-----------------------|-----------------------|
| Legal Services Fee (33-107.01) | \$5.25 | 5.25 | 5.25 |
| Docket Fee (33-107.02) | ---- Total fee \$65, Fund's share \$15 ---- | | |

| <u>Fund Summary</u> | <u>2008-09</u> | <u>2009-10</u> | <u>2010-11</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | 243,252 | 170,063 | 32,226 |

| | | | |
|-------------------------------------|------------------|------------------|------------------|
| Revenue: | | | |
| Legal Services and Docket Fee | 2,359,970 | 2,264,325 | 2,183,821 |
| Investment and Miscellaneous Income | 11,793 | 5,875 | 3,144 |
| Total Revenue | 2,371,763 | 2,270,200 | 2,186,965 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Expenditures: | | | |
| Government aid | 2,444,952 | 2,408,037 | 2,218,566 |
| Total Expenditures | 2,444,952 | 2,408,037 | 2,218,566 |

| | | | |
|------------------------------|-----------------------|----------------------|-------------------|
| Ending Balance | <u>170,063</u> | <u>32,226</u> | <u>625</u> |
| Highest month-ending balance | 272,615 | 189,327 | 27,831 |
| Lowest month-ending balance | 168,938 | 32,368 | 539 |

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29430 – LEGAL EDUCATION FOR PUBLIC SERVICE LOAN REPAYMENT FUND (7-209)
EXPENDED IN PROGRAM 425**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2008, LB1014, created the Legal Education for Public Service Loan Repayment Fund. The fund is to be used to establish a loan forgiveness program for Nebraska attorneys providing public legal services. Public legal services are defined as providing legal services to indigent persons while employed by a tax-exempt charitable organization.

The maximum award amount is initially \$6,000 per year per recipient but can be increased on an annual basis to adjust for inflation and other relevant factors.

There is no revenue source for this fund, such as a court fee. However, section 7-208 states that the Commission on Public Advocacy may solicit and receive donations from law schools, corporations, nonprofit organizations, bar associations, bar foundations, law firms, individuals, or other sources for purposes of the Legal Education for Public Service Loan Repayment Act.

Section 7-206 states that the fund shall also consist of application fees for persons applying under the public service loan repayment program. Such application fees should be established at a level anticipated to cover all or most of the administrative costs of the program. Every effort shall be made to minimize administrative costs and the application fee. The current application fee is \$50.

There has been no activity in this fund since it was created.

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