

STATE GOVERNMENT CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

SUMMARIES OF FUND REVENUE,
EXPENDITURES AND BALANCES



DECEMBER 2019

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PREPARED BY:
LEGISLATIVE FISCAL OFFICE

DECEMBER 2019

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INTRODUCTION

This report entitled “State Government Cash and Revolving Funds” is 17th 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 2017-18 and 2018-19. For reference purposes, fiscal year 2016-17 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 @ 402-471-0062

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.

Pursuant to 50-437, transfers may be made to the General Fund at the discretion of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	71,649	74,830	74,129
Revenue:			
Subscription revenue	3,223	7,374	5,235
Interest	1,558	1,652	1,852
Transfer to General Fund			
Other			
Total Revenue	4,781	9,026	7,087
Expenditures:			
Personal Services	0	0	0
Hardware/software	1,600	1,748	6,037
Equipment	0	7,837	0
Other	0	142	0
Total Expenditures	1,600	9,727	6,037
Ending Balance	<u>74,830</u>	<u>74,129</u>	<u>75,189</u>
Highest month-ending balance	76,112	82,344	80,385
Lowest month-ending balance	73,784	72,982	74,654

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20310 – NEBRASKA STATUTES CASH FUND
EXPENDED IN PROGR**

Legislative Fiscal Analyst: Tom Bergquist @ 402-471-0062

LB576 enacted during the 2012 legislative session, created the Nebraska Statutes Cash Fund to be used by the Legislative Council to offset the cost for the publication of the supplements and reissued or replacement volumes. Statute supplements and reissued or replacement volumes are sold and distributed by the Supreme Court at such price as prescribed by the Executive Board of the Legislative Council. That portion of the money received that represents the costs of publication shall be credited to the Nebraska Statutes Cash Fund under the Legislative Council and that portion of the money received that represents the costs of distribution shall be credited to the Nebraska Statutes Distribution Cash Fund under the Supreme Court. Previously the sale proceeds were credited to the General Fund.

Pursuant to 49-708, transfers may be made to the General Fund at the discretion of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Reissue of Statute Volumes:			
Legislative Council Share	\$66.50	\$66.50	\$58.50
Supreme Court Share	5.50	5.50	6.50
Supplement:			
Legislative Council Share	\$44.50	\$33.50	\$58.50
Supreme Court Share	5.50	6.5	6.50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	293,096	290,653	264,214

Revenue:			
Sale of publications	91,575	42,408	78,468
Interest	5,982	5,864	6,225
Transfer from General Fund	0	0	0
Total Revenue	97,557	48,272	84,693

Expenditures:			
Personal Services	0	0	0
Printing	100,000	74,711	75,298
Contractual Services	0	0	0
Equipment	0	0	0
Total Expenditures	100,000	74,711	75,298

Ending Balance	<u>290,653</u>	<u>264,214</u>	<u>273,618</u>
Highest month-ending balance	297,922	295,460	273,618
Lowest month-ending balance	246,370	231,806	217,821

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 402-471-0062

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.

Pursuant to 50-114.05, transfers may be made to the General Fund at the discretion of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lobbyist Registration Fee:			
Lobby for compensation	\$200	\$200	\$200
Lobby without compensation	15	15	15

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	130,092	120,333	116,942
Revenue:			
Registration fees (50%)	39,980	41,139	43,592
Interest	2,679	2,957	2,653
Transfer to General Fund	0	0	
Total Revenue	42,659	44,096	46,245
Expenditures:			
Personal Services	48,757	46,601	46,604
Printing	364	406	467
Other	497	479	487
Equipment	2,800	0	0
Total Expenditures	52,418	47,486	47,558
Ending Balance	<u>120,333</u>	<u>116,942</u>	<u>115,630</u>
Highest month-ending balance	141,070	133,707	132,680
Lowest month-ending balance	113,380	107,741	104,945

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 402-471-0062

LB 246 enacted in the 2009 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. This study was completed in September 2010 utilizing \$170,000 and leaving a balance of \$36,000 including accumulated interest.

LB 1093 enacted in the 2016 legislative session, created the Bioscience Steering Committee consisting of the chairperson of the Revenue Committee, chairperson of the Appropriations Committee, and three members of the Legislature selected by the Executive Board to conduct a study to measure the impact of the bioscience economy in Nebraska and prepare a strategic plan for growing the bioscience economy in Nebraska. The committee commissioned a nonprofit corporation to provide research, analysis, and recommendations to the committee for the development of the study and strategic plan utilizing the \$36,000 from the previous study.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	36,958	1,324	1,353
Revenue:			
Contribution from contractor	0	0	0
Interest	366	29	33
Transfer from General Fund	0	0	0
Total Revenue	366	29	33
Expenditures:			
Personal Services	0	0	0
Printing	0	0	0
Contractual Services	36,000	0	0
Equipment	0	0	0
Total Expenditures	36,000	0	0
Ending Balance	<u>1,324</u>	<u>1,353</u>	<u>1,386</u>
Highest month-ending balance	37,090	1,353	1,386
Lowest month-ending balance	1,303	1,327	1,355

AGENCY 05 – SUPREME COURT

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The amounts shown in the *Schedule of Fees and Taxes* table below is the amount that is credited to the General Fund. In some instances, the amount indicated may not be the entire fee. See the statutory sections cited in the table for the entire fee. The Supreme Court’s website contains additional information on filing fees and court costs by category. For details, see: <https://supremecourt.nebraska.gov/rules/administrative-policies-schedules/fees>

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Court of Appeals or Supreme Court Docket Fee (Sec. 33-103)	\$50	\$50	\$50
Cost bond for any appeal from district court other than one pursuant to 71-6904. No cost bond if supersedeas bond is executed (25-1914)	\$75	\$75	\$75
Docket Fee/State (Sec. 33-106.02)	\$3	\$1	\$1
Criminal appeal from County Court (33-106)	\$25	\$25	\$25
Transcript of judgment from another court for obtaining lien (33-106)	\$25	\$25	\$25
Civil appeal from County Court and administrative agencies (33-106)	\$35	\$35	\$35
Complete record fee (33-106)	\$15	\$15	\$15
County Courts - Civil docket fee (Sec. 33-123)	\$16	\$14	\$14
Transfer of judgment from any court in state and foreign judgment (Sec. 33-123)	\$15	\$15	\$15
Execution, Restitution, Garnishment, and examination in aid of execution (Sec. 25-1031.02 and 33-123)	\$5	\$5	\$5
Criminal, Traffic, and Juvenile docket fee (Sec. 33-124)	\$16	\$14	\$14
Condemnation - Appointment of appraisers (Sec. 33-126.05)	\$15	\$15	\$15
Condemnation - each additional parcel of land if more than one (Sec. 33-126.05)	\$1	\$1	\$1
Writ of habeas corpus (Sec. 29-2824)	\$5	\$5	\$5
Adoption filing fee (each child) (Sec. 33-126.04)	\$5	\$5	\$5
Adoption - Affixing seal (33-126.05)	\$1	\$1	\$1

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Small claims docket fee (Sec. 25-2804)	\$5	\$5	\$5
Small claims transfer to regular civil (Sec. 25-2805)	\$20	\$20	\$20
Small Claims Court - Cost bond for Appeal (25-2729(4)(b))	\$50	\$50	\$50
Guardianship and Conservatorship Petition filing fees (Sec. 33-126.02)	\$20	\$20	\$20
Protective Order in Absence of Guardian or Conservator (Sec. 33-126.02)	\$20	\$20	\$20
Custodial Uniform Gift to Minors (Sec. 33-126.02)	\$20	\$20	\$20
Guardianship or Conservatorship - Filing and recording each report (Sec. 33-126.02)	\$5	\$5	\$5
Certificate involving real estate (33-126.05)	\$1	\$1	\$1
Informal probate proceeding commenced and closed informally (Sec. 33-125)	\$18	\$16	\$16
Each petition or application filed within an informal probate proceeding (Sec. 33-125)	\$18	\$16	\$16
Probate - Any proceeding where no specific fee set (Sec. 33-125)	\$18	\$16	\$16
Probate - Dismissal of petition when no appointment or order made (Sec. 33-125)	\$10	\$10	\$10
Formal Probate proceeding commenced or closed formally (Sec. 33-125)	See schedule listed in the statute and on the Nebraska Supreme Court's website.		
Testate only - Certificate of Probate of Will and affixing seal (Sec. 33-126.05)	\$1	\$1	\$1
Objection to Probate of Will to District Court Or Petition to Set Aside Informal Filing Or Petition to Prevent Informal Probate of Will (Sec. 30-2429.01)	\$83	\$83	\$83
County Court Filing Fee (Sec. 30-2429.01)	\$20	\$20	\$20
Inheritance Tax - Determination of tax only (Sec. 33-126.03)	\$20	\$20	\$20
Inheritance Tax - Determination of tax within informal probate proceeding (Sec. 33-126.03)	\$20	\$20	\$20
Inheritance Tax - Determination of tax within a petition of intestacy and heirs without appointment of administrator (Sec. 33-126.03)	\$20	\$20	\$20

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Inheritance Tax - Deposit of will for safekeeping (Sec. 33-126.03)	\$2	\$2	\$2
Inheritance Tax - Dismissal of petition when no appointment or order made (Sec. 33-125)	\$10	\$10	\$10
Inheritance Tax - Certificate involving real estate (Sec. 33-126.05)	\$1	\$1	\$1
Inheritance Tax - Notice of Transfer of Claim to District Court (Sec. 30-2488)	\$82	\$82	\$82
Trusts - Registration of any trust (Sec. 33-126.06)	\$20	\$20	\$20
Trusts - Appointment of successor trustee (Sec. 33-126.06)	\$20	\$20	\$20
Trusts - Each proceeding initiated concerning administration, distribution, declaration of rights and other matters involving trusts and beneficiaries (Sec. 33-126.06)	\$20	\$20	\$20
Handgun denial of certificate (Sec. 69-2406)	\$10	\$10	\$10
Miscellaneous - County Court - Use of credit card (Sec. 33-126.05)	Fee established as per 81-118.01(3)		
Miscellaneous - County Court - Executing certificate and affixing seal (Sec. 33-126.05)	\$1	\$1	\$1
Miscellaneous - County Court - Authenticated certificate (three seal) (Sec. 33-126.05)	\$3	\$3	\$3
Miscellaneous - County Court - Photocopies - Per page (Sec. 33-126.05)	\$0.25	\$0.25	\$0.25
Miscellaneous - County Court - Temporary restraining order (Sec. 33-126.05)	\$5	\$5	\$5
10% Appearance bond (Sec. 29-901)	Defendant deposits 10% of bond amount and court retains 10% of deposit as appearance bond costs.		

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:			
Fees from county and district courts deposited in the General Fund	7,992,034	7,439,486	7,170,357

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The main source of revenue for the Supreme Court Reports Cash Fund is royalty revenue. The royalty fee is governed by contract.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Royalty Fee	Set by contract	Set by contract	Set by contract

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,694	14,827	22,215
Revenue:			
Royalty Revenue	11,103	11,340	11,620
Sales & Charges	130	172	117
Investment Income and Miscellaneous Revenue	515	751	858
Total Revenue	11,748	12,263	12,595
Expenditures:			
Operating Expenses	615	4,876	14,208
Total Expenditures	615	4,876	14,208
Ending Balance	<u>14,827</u>	<u>22,215</u>	<u>20,602</u>
Highest month-ending balance	11,277	18,633	24,253
Lowest month-ending balance	212	11,282	16,965

AGENCY 05 - SUPREME COURT

**FUND 20515 - PUBLIC GUARDIANSHIP CASH FUND (30-4118)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Public Guardianship Cash Fund was created by Laws 2014, LB920, now codified at section 30-4118. The State Court Administrator shall administer the fund. The fund shall consist of money remitted pursuant to the Public Guardianship Act. Guardianship and court visitor training is the primary source of revenue. The fund can be used for Office of Public Guardian (OPG) activities. The OPG is continuing to build the fund balance to increase sustainability.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Public Guardian Training Fee	\$35	\$35	\$35
Court Visitor Training*	\$175	\$175	\$175
* The cost of the training is \$175, unless an attorney agrees to take at least one pro bono case in which the OPG has been nominated and then the fee drops to \$25. If attorneys wish to be permanent Volunteer Court Visitors or Guardians ad Litem for cases in which the OPG is nominated, the cost of the training is waived completely.			
All wards with liquid assets valued at five thousand dollars (\$5,000) or more on the date that the OPG is appointed shall be assessed a one-time case opening fee for establishment of the case by the OPG. The rate of the case opening fee shall be:			
Opening fee for Guardianship	\$100	\$100	\$100
Opening fee for Conservatorship	\$200	\$200	\$200
Opening fee for Guardianship/Conservatorship	\$300	\$300	\$300
Guardianship and Conservatorship Monthly fee based on Total Value of Liquid Assets shall be:			
\$5,000 - \$9,999	\$40		
\$10,000 - \$14,999	\$45		
\$15,000 - \$19,999	\$50		
\$20,000 - \$24,999	\$55		
\$25,000 - \$29,999	\$60		
\$30,000 - \$34,999	\$65		
\$35,000 - \$39,999	\$70		
\$40,000 - \$44,999	\$75		
\$45,000 - \$49,999	\$80		
\$50,000 - \$54,999	\$85		
\$55,000 - \$59,999	\$90		
\$60,000 - \$64,999	\$95		
\$65,000 - \$69,999	\$100		
\$70,000 - \$74,999	\$105		
\$75,000 - \$79,999	\$110		
\$80,000 - \$84,999	\$115		
\$85,000 - \$89,999	\$120		
\$90,000 - \$94,999	\$125		
\$95,000 - \$99,999	\$130		
\$100,000 and above	\$135		

AGENCY 05 - SUPREME COURT

FUND 20515 - PUBLIC GUARDIANSHIP CASH FUND, CONT'D.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	20,820	49,865	88,225
Revenue:			
Public Guardian Fee	835	8,475	23,865
Registration Fees	38,761	39,068	38,562
Investment Income	642	1,356	2,775
Other Revenue and Adjustments	0	0	540
Total Revenue	40,238	48,899	65,742
Expenditures:			
Operating Expenses	5,557	6,248	2,540
Travel	5,636	4,291	2,697
Total Expenditures	11,193	10,539	5,237
Ending Balance	<u>49,865</u>	<u>88,225</u>	<u>148,729</u>
Highest month-ending balance	49,865	88,225	148,729
Lowest month-ending balance	23,832	53,690	92,359

AGENCY 05 - SUPREME COURT

**FUND 20520 - PROBATION CASH FUND (29-2259.01)
EXPENDED IN PROGRAM 67**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Probation Cash Fund was established by Laws 1990, LB220. The revenue from the Probation Cash Fund consists of fees imposed on traditional and intensive supervision probationers. Section 29-2259.01 provides 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 (section 29-2262).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Drug testing		----- \$3-9/month -----	
Electronic monitoring – per day		----- \$3-9/day -----	
Offender assessment screens		----- \$10 -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	42,274	290,423	49,635
Revenue:			
Drug Testing	410,417	413,273	440,043
Electronic Monitoring	6,513	2,355	1,943
Offender Assessment Screens	46,343	45,436	45,852
Investment Income	1,729	5,579	3,345
Other Revenue and Adjustments	125	(136)	170
Total Revenue	465,128	466,507	491,353
Expenditures:			
Operating Expenses	216,979	707,294	158,888
Total Expenditures	216,979	707,294	158,888
Ending Balance	<u>290,423</u>	<u>49,635</u>	<u>382,101</u>
Highest month-ending balance	290,423	362,360	382,101
Lowest month-ending balance	-9,870	49,635	300

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

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

Ongoing transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Education fee (33-154)		----- \$1 -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	489,393	353,228	249,846
Revenue:			
Education Fees	332,555	330,824	312,880
Investment Income	8,546	6,690	6,360
Other revenue sources	19,970	9,210	22,510
Operating Transfers Out	(19,306)	0	0
Total Revenue	341,766	346,724	341,750
Expenditures:			
Salaries and Benefits	244,715	239,760	119,123
Operating Expenses	123,062	109,083	99,737
Travel	110,154	97,668	107,839
Aid	0	3,594	0
Total Expenditures	477,931	450,106	326,699
Ending Balance	<u>353,228</u>	<u>249,846</u>	<u>264,897</u>
Highest month-ending balance	440,165	348,489	264,829
Lowest month-ending balance	340,999	249,846	243,859

AGENCY 05 - SUPREME COURT

**FUND 20535 COURT APPOINTED SPECIAL ADVOCATE FUND (43-3718)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Court Appointed Special Advocate Fund was created by Laws 2011, LB463. The Fund shall consist of transfers, grants, donations, gifts, devises, and bequests. It does not have a revenue source, such as a court fee.

The Fund shall be used for grants as provided in section 43-3719, which states that the Supreme Court shall award grants to any court appointed special advocate program that:

- Is a nonprofit organization;
- Has the ability to operate statewide; and
- Has an affiliation agreement with local programs.

The Supreme Court shall award grants up to the amount credited to the fund per fiscal year as follows:

- Up to ten thousand dollars for administration;
- Of the remaining amount:
 - eighty percent shall be used to recruit and to defray the cost of training new court appointed special advocate (CASA) volunteers;
 - ten percent shall be used to create innovative programming; and
 - ten percent shall be used to expand CASA programs into counties that have no programs or limited programs.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfers, Grants, Donations, Gifts, Devises and Bequests			
CASA has received a General Fund appropriation since FY2014			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	24,043	24,553	0
Revenue:			
Investment Income	511	42	0
Total Revenue	511	42	0
Expenditures:			
Aid	0	24,595	0
Total Expenditures	0	24,595	0
Ending Balance	<u>24,553</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	24,553	24,595	0
Lowest month-ending balance	24,084	0	0

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 1993, LB832, created the Supreme Court Automation Cash 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 provides 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 provides that the fund shall be used to support automation expenses of the courts and the probation system from the court automation budget program.

Ongoing transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Automation fee (33-107.03)		----- \$8 -----	
Judicial User System to Improve Court Efficiency (JUSTICE) Search Rates:			
Per Search (up to 30 cases)		--- Total fee \$15, Fund's share \$7.50 ---	
Available to Nebraska.gov Subscribers only:			
Per Case Lookup Fee		--- Total fee \$1, Fund's share \$0.50 ---	
Bulk Subscription Fee per Month (unlimited searches)		--- Total fee \$500, Fund's share \$250 ---	

AGENCY 05 - SUPREME COURT

FUND 20540 - SUPREME COURT AUTOMATION CASH FUND, CONT'D.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,515,589	1,704,531	1,532,856
Revenue:			
Sale of Services	875	2,375	125
General Business Fees	12,363	10,152	9,948
Revenue from NOL (JUSTICE Search Fees)	1,090,500	1,054,606	1,075,621
Court Automation Fees	2,909,721	2,925,763	2,769,150
Investment Income	35,103	40,886	38,651
Credit Card Clearing	68,094	63,670	72,504
Other Revenue and Adjustments	(202)	0	0
Total Revenue	4,116,454	4,097,451	3,965,998
Expenditures:			
Salaries and Benefits	923,887	924,229	911,053
Operating Expenses	2,931,929	3,307,543	3,232,802
Travel	66,468	31,401	41,674
Capital Outlay	5,228	5,954	2,144
Total Expenditures	3,927,512	4,269,127	4,187,673
Ending Balance	<u>1,704,531</u>	<u>1,532,856</u>	<u>1,311,181</u>
Highest month-ending balance	1,790,400	2,146,161	1,919,060
Lowest month-ending balance	1,328,144	1,500,994	1,088,550

AGENCY 05 - SUPREME COURT

**FUND 20545 - NEBRASKA STATUTES DISTRIBUTION CASH FUND (49-708)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2012, LB576, created the Nebraska Statutes Distribution Cash Fund. The Supreme Court receives a handling fee for the costs of distribution of the Nebraska Statutes, Session Laws, and Legislative Journal published by the Legislature. These funds shall be credited to the Nebraska Statutes Distribution Cash Fund. The handling fee for distribution costs is set by the Executive Board of the Legislative Council.

The Supreme Court may sell for one dollar per volume any compilation or revision of the statutes of Nebraska that has been superseded by a later official revision, compilation, or replacement volume. The Supreme Court may dispose of any unsold superseded volumes in any manner it deems proper.

Prior to LB576, to offset the distribution costs, the Supreme Court received 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 was deposited into the Supreme Court Reports Cash Fund. LB576 deposits the handling fee into the Nebraska Statutes Distribution Cash Fund.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Distribution Handling Fee (49-707)	\$5.50	\$6.50	\$6.50
Superseded Statutes Fee per Volume (49-707)	----- \$1 -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	49,833	59,976	61,013
Revenue:			
Handling and Postage Fees	18,243	14,013	16,008
Investment Income	1,149	1,321	1,431
Total Revenue	19,392	15,333	17,439
Expenditures:			
Salaries and Benefits	0	6,208	6,808
Postage and Publication Expenses	5,218	4,679	5,853
Rent	4,030	3,410	3,720
Total Expenditures	9,248	14,297	16,381
Ending Balance	<u>59,976</u>	<u>61,013</u>	<u>62,070</u>
Highest month-ending balance	62,732	65,563	63,266
Lowest month-ending balance	48,719	59,088	55,942

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

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 provides that 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.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Dispute resolution fee (33-155)		----- \$0.75 -----	
Public & private funds (25-2908)			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	393,877	384,691	254,266
Revenue:			
Dispute resolution fee	249,416	249,575	235,185
Investment Income	7,673	5,984	5,245
Other Revenue	103,702	(70)	(10)
Total Revenue	360,791	255,489	240,420
Expenditures:			
Operating Expenses	96,897	107,591	453
Travel	3,081	8,322	754
Aid	270,000	270,000	270,000
Total Expenditures	369,977	385,913	271,207
Ending Balance	<u>384,691</u>	<u>254,266</u>	<u>223,479</u>
Highest month-ending balance	433,845	345,173	250,724
Lowest month-ending balance	300,133	213,657	184,336

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2007, LB554, created the Parenting Act Fund, which became operative January 1, 2008. Section 43-2943 provides 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 receives \$20,000, and the rest is allocated based on Parenting Act caseload handled by each recipient.

Transfers from the fund are not authorized under existing law.

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

1. Prior to the enactment of Laws 2017, LB307, section 33-106.03 created the dissolution of marriage docket fee of \$75, of which \$50 was credited to the Parenting Act Fund and \$25 was credited to the Nebraska Child Abuse Prevention Fund.

Laws 2017, LB307, eliminated the dissolution of marriage docket fee and created two new fees: a mediation fee of \$50 and the child abuse prevention fee of \$25. The total fee remains at \$75, and the distribution of that total amount remains the same: the \$50 mediation fee is credited to the Parenting Act Fund, and the \$25 child abuse prevention fee is credited to the Nebraska Child Abuse Prevention Fund.

2. Prior to the enactment of Laws 2017, LB307, section 33-107.02 created an additional docket fee of \$65 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 was not required to pay the fee for services provided under Title IV-D of the federal Social Security Act. Of the \$65 fee, \$50 was credited to the Parenting Act Fund and \$15 dollars was credited to the Legal Aid and Services Fund.

Laws 2017, LB307, eliminated the docket fee and created two new fees: a mediation fee of \$50 and a civil legal services fee of \$15. The total fee remains at \$65, and the distribution of that total amount remains the same: the \$50 mediation fee is credited to the Parenting Act Fund, and the \$15 legal services fee is credited to the Legal Aid and Services Fund.

The effective date of LB307 is August 24, 2017, which is in FY2017-18.

AGENCY 05 - SUPREME COURT

FUND 20555 - PARENTING ACT FUND, CONT'D

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Dissolution of Marriage Docket Fee (33-106.03)			
	----- Total fee \$75, Fund's share \$50 -----		
Mediation Fee (33-106.03)			
The \$50 fee takes effect in FY 2017-18			
Docket Fee (33-107.02)			
	----- Total fee \$65, Fund's share \$50 -----		
Mediation Fee (33-107.02)			
The \$50 fee takes effect in FY 2017-18			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	479,095	461,940	481,442
Revenue:			
Parenting Act Docket Fees/ Mediation Fees	493,510	516,219	512,164
Investment Income	8,191	7,963	9,298
Total Revenue	501,701	524,182	521,462
Expenditures:			
Operating Expenses	12,294	6,592	11,986
Travel	6,562	1,223	3,636
Aid	500,000	496,865	500,000
Total Expenditures	518,856	504,680	515,622
Ending Balance	<u>461,940</u>	<u>481,442</u>	<u>487,282</u>
Highest month-ending balance	461,940	481,442	487,282
Lowest month-ending balance	293,109	273,226	297,699

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The State Probation Contractual Services Cash Fund was created by Laws 2000, LB1216. It consists 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 provides that 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.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Probation Services Payments (29-2259.02)	----- contractual agreement amounts -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	125,039	13,492	200,795
Revenue:			
Probation Services Payments	21,542	294,122	158,927
Investment Income	1,355	2,471	5,896
Total Revenue	22,896	296,593	164,823
Expenditures:			
Salaries and Benefits	132,832	106,061	133,564
Operating Expenses	(456)	1,261	1,853
Travel	2,067	1,968	4,498
Total Expenditures	134,442	109,290	139,914
Ending Balance	<u>13,492</u>	<u>200,795</u>	<u>225,705</u>
Highest month-ending balance	122,915	200,795	272,345
Lowest month-ending balance	13,492	71,622	224,975

AGENCY 05 - SUPREME COURT

**FUND 20565 - AOC CASH FUND (ADMINISTRATIVELY CREATED)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The AOC Cash Fund was administratively created in FY2015-16 to receive funds awarded to the Supreme Court by the Sherwood Foundation to implement the Juvenile Justice Community and Evidence-Based Services initiative. The fund is also used for other court-related projects.

Although the Sherwood Foundation grant funds are the primary revenue source of this cash fund, other much smaller revenue sources include the following:

- a. Partial reimbursement from Polk County for a position that covers both the county and district court;
- b. Grant from the State Justice Institute for clerk of the district court study;
- c. Interpreter training fees. Revenue is used to provide an orientation for persons interested in becoming a court interpreter; and
- d. Fees charged for booths at the Children’s Summit. Revenue is used to provide scholarships to attend the summit, which occurs once every 3 years. This is not a significant source of revenue.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	671,248	1,387,040	1,082,418
Revenue:			
Intergovernmental Revenues	18,736	105,397	100,706
Sales & Charges	13,625	8,450	42,205
Investment Income and Miscellaneous Revenues	842,037	642,579	1,169,777
Operating Transfers In	19,306	0	0
Total Revenue	893,704	756,425	1,312,688
Expenditures:			
Salaries and Benefits	92,688	125,589	122,792
Operating Expenses	76,146	890,174	871,531
Travel	8,275	45,285	60,980
Capital Outlay	803	0	0
Total Expenditures	177,912	1,061,048	1,055,303
Ending Balance	<u>1,387,040</u>	<u>1,082,418</u>	<u>1,339,803</u>
Highest month-ending balance	1,464,426	1,614,725	1,638,381
Lowest month-ending balance	658,386	1,082,590	1,156,581

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Counsel for Discipline Cash Fund was created by Laws 2007, LB322. It is administered by the State Court Administrator. The fund consists of attorney assessments and other attorney fees. Section 24-229 states that the fund shall only be used to pay the costs associated with the operation of the Office of the Counsel for Discipline. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Attorney Assessment for Active Members (Rule 3-803(D)(1))		Total \$98, Fund's share \$60*	
Attorney Assessment for Inactive Members (Rule 3-803(D)(1))		Total \$49, Fund's share \$30*	
Pro Hac Fees		----- \$250 -----	
In-House Counsel Fees, Renewal, Late Fee		----- \$700, \$345, \$25 -----	

*The remainder of the assessment (\$38 and \$19, respectively) is credited to Fund 20595 – Supreme Court Attorney Services Cash Fund.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,035,608	826,866	637,005
Revenue:			
Attorney Assessments and Other Fees	566,551	568,626	568,963
Investment Income	19,533	17,610	12,584
Total Revenue	586,084	586,235	581,548
Expenditures:			
Salaries and Benefits	523,189	501,103	491,518
Operating Expenses	257,088	262,411	312,138
Travel	13,744	10,678	7,568
Capital Outlay	805	1,905	0
Total Expenditures	794,827	776,097	811,225
Ending Balance	<u>826,866</u>	<u>637,005</u>	<u>407,328</u>
Highest month-ending balance	1,005,795	848,436	629,121
Lowest month-ending balance	745,390	539,611	331,292

AGENCY 05 - SUPREME COURT

**FUND 20580 – PROBATION PROGRAM CASH FUND (29-2262.07)
EXPENDED IN PROGRAMS 420, 435, and 437**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Probation Program Cash Fund was created by Laws 2003, LB46. The fund shall be utilized by the Probation Administrator for the purposes stated in subdivisions (14) and (17) of section 29-2252:

(14) Use the funds to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced probation-based programs and non-probation-based programs and services in which probation personnel or probation resources are utilized pursuant to an interlocal agreement authorized by subdivision (16) of this section and to purchase services to provide such programs aimed at enhancing adult probationer or non-probation-based program participant supervision in the community and treatment needs of probationers and non-probation-based program participants. Enhanced probation-based programs include, but are not limited to, specialized units of supervision, related equipment purchases and training, and programs that address a probationer's vocational, educational, mental health, behavioral, or substance abuse treatment needs;

(17) Collaborate with the Community Corrections Division of the Nebraska Commission on Law Enforcement and Criminal Justice and the Division of Parole Supervision to develop rules governing the participation of parolees in community corrections programs operated by the Office of Probation Administration;

Ongoing transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Regular Probation and Intensive Supervision Probation Enrollment Fee (29-2262.06)(3)(a)	-----	\$30 -----	-----
Regular Probation Programming Fee (29-2262.06)(3)(b)	-----	\$25/month -----	-----
Intensive Supervision Probation Programming Fee (29-2262.06)(3)(c)	-----	\$35/month -----	-----

AGENCY 05 - SUPREME COURT

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

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,366,859	3,258,574	4,892,364
Revenue:			
Intergovernmental Revenues	169,428	133,000	99,353
Sales & Charges	2,379,197	2,419,005	2,514,100
Investment Income and Miscellaneous Revenue	68,559	86,570	143,750
Operating Transfers Out	0	(50,000)	0
Total Revenue	2,617,183	2,588,575	2,757,203
Expenditures:			
Operating Expenses	718,954	934,218	429,361
Travel	6,514	20,568	7,351
Total Expenditures	725,468	954,786	436,712
Ending Balance	<u>3,258,574</u>	<u>4,892,364</u>	<u>7,212,854</u>
Highest month-ending balance	3,555,513	4,770,408	7,199,617
Lowest month-ending balance	1,247,222	3,627,728	4,919,668

AGENCY 05 - SUPREME COURT

**FUND 20585 - BAR COMMISSION CASH FUND (ADMINISTRATIVELY CREATED)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Bar Commission Cash Fund was created in FY2015-16 to separate the activities of the Bar Commission and attorney admission activities from attorney education and discipline functions.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fee for Application to the Bar by Motion	925	925	925
Fee for Application to the Bar by Examination	490	490	490

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	304,847	337,030	172,220
Revenue:			
Sales & Charges	239,459	198,926	217,591
Investment Income and Miscellaneous Revenue	6,497	6,033	4,072
Total Revenue	245,956	204,959	221,663
Expenditures:			
Salaries and Benefits	78,047	69,470	85,597
Operating Expenses	122,101	283,737	133,905
Travel	13,626	16,562	9,467
Total Expenditures	213,774	369,769	228,968
Ending Balance	<u>337,030</u>	<u>172,220</u>	<u>164,915</u>
Highest month-ending balance	346,567	338,284	169,304
Lowest month-ending balance	274,475	170,794	110,822

AGENCY 05 - SUPREME COURT

**FUND 20595 - SUPREME COURT ATTORNEY SERVICES CASH FUND (24-231)
EXPENDED IN PROGRAM 52**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The MCLE Cash Fund (Mandatory Continuing Legal Education) was created by the Nebraska Supreme Court in FY09-10. Laws 2015, LB194, changed the name to the Supreme Court Attorney Services Cash Fund. The fund shall consist of mandatory assessments and fees, grants, donations, and gifts, and it shall be used for expenses related to regulation of the practice of law in Nebraska.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Accredited CLE Sponsor (Rule 3-401.6)	\$200 one-time application fee, plus a \$25 fee per course.		
Program Sponsor Other Than an Accredited CLE Sponsor (Rule 3-401.7)	\$50 application fee per individual course		
Attorney Assessment for Active Members (Rule 3-803)(D)(1)	Total \$98, Fund's share \$38*		
Attorney Assessment for Inactive Members (Rule 3-803)(D)(1))	Total \$49, Fund's share \$19*		

*The remainder of the assessment (\$60 and \$30, respectively) is credited to Fund 20570 – Counsel for Discipline Cash Fund.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,042,185	1,183,551	1,333,339
Revenue:			
Attorney Assessments and Other Fees	570,679	609,451	600,316
Investment Income and Miscellaneous Revenue	22,261	24,553	32,901
Total Revenue	592,940	634,004	633,216
Expenditures:			
Salaries and Benefits	254,356	249,137	254,988
Operating Expenses	191,755	233,792	215,636
Travel	5,464	1,286	2,043
Capital Outlay	0	0	781
Total Expenditures	451,575	484,215	473,449
Ending Balance	<u>1,183,551</u>	<u>1,333,339</u>	<u>1,493,107</u>
Highest month-ending balance	1,220,104	1,366,599	1,528,514
Lowest month-ending balance	920,728	1,003,500	1,262,576

AGENCY 09 - SECRETARY OF STATE

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Several Business Services and Licensing fees collected by the Secretary of State are deposited 100% to the General Fund, as outlined below. In addition to the fees listed below, two-thirds of the domestic and foreign corporation fees, two-thirds of the limited liability company fees, two-thirds of the nonprofit corporation fees, three-fourths of the notary application fees, and one-half of the domestic and foreign partnerships fees are deposited into the General Fund (each of these individual fees were previously listed under the Corporations Cash Fund or the Administration Cash Fund).

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Corporations:			
Domestic Occupation Tax Report (21-303)	\$26 minimum*	\$26 minimum*	\$26 minimum*
Foreign Occupation Tax Report (21-306)	\$52 minimum*	\$52 minimum*	\$52 minimum*
Trade Names:			
Initial Application & Renewals (87-210, 87-211)	\$100	\$100	\$100
Amendments (87-211)	\$10	\$10	\$10
Assignments (87-212)	\$5	\$5	\$5
Trade Marks/Service Marks:			
Initial Application & Renewals (87-130, 87-133)	\$100	\$100	\$100
Amendments/Assignments (87-134)	\$5	\$5	\$5
Private Detective Licensing (71-3204):			
Agency Initial & Renewals	\$100	\$100	\$100
Agency Background Check	\$38	\$38	\$38
Detective Initial & Renewals	\$50	\$50	\$50
Plain Clothes Investigator Initial & Renewals	\$25	\$25	\$25
Debt Management Licensing:			
Initial Application Fee (69-1204)	\$200	\$200	\$200
Investigation Fee (69-1204)	\$200	\$200	\$200
Renewal Fee (69-1206)	\$100	\$100	\$100
Branch Office Initial Fee (69-1204)	\$100	\$100	\$100
Branch Office Renewal Fee (69-1206)	\$100	\$100	\$100
Truth & Deception Licensing:			
Initial Application Fee (81-1921)	\$50	\$50	\$50
Renewal Fee (81-1921)	\$25	\$25	\$25
Intern Licensing Fee (81-1922)	\$15	\$15	\$15
Intern Extension Fee (81-1922)	\$15	\$15	\$15
Duplicate Examiner Fee (81-1924)	\$10	\$10	\$10
Credit Service Organization Registration (45-806)	\$100	\$100	\$100
Professional Certificates (21-2216)	\$25-\$50	\$25-\$50	\$25-\$50
Apostille/Authentication with seal (33-101)	\$10	\$10	\$10
* There is a varying fee based on authorized stock (domestic)/real estate and personal property values (foreign). These filings also include a \$5 recording fee per page.			

AGENCY 09 - SECRETARY OF STATE**FUND 10000 - GENERAL FUND**

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:*			
Domestic Corporation Taxes	130,358	1,949,438	45,751
Foreign Corporation Taxes	273,211	8,794,062	217,238
Domestic LLC Filing	1,308,112	1,021,993	1,426,710
Foreign LLC Filing	127,701	128,411	143,025
Non-Profit Biennial Fees	194,513	9,737	194,737
Domestic Filing Fees	262,517	307,041	193,413
Foreign Filing Fees	134,084	165,689	133,746
Trade Name Application Fees	229,400	239,405	229,796
Other	350,471	305,834	437,395
Total Revenue	3,010,367	12,921,610	3,021,811

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Collections Certificate with seal (33-101)	\$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 (33-101)	\$1/page	\$1/page	\$1/page

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	120,254	165,989	147,762

Revenue:			
Collection agency license fees	67,465	66,610	74,290
Solicitor's certificate fee	57,951	58,948	51,608
Adjustments/Due to Vendor	1,757	-1,755	57
Investment interest	3,167	3,707	3,832
Total Revenue	130,340	127,510	129,787

Expenditures:			
Personal services	66,863	81,175	87,273
Operating expenses	13,927	62,646	19,884
Travel expenses	2,113	1,916	4,142
Capital Outlay	1,702	0	0
Total Expenditures	84,605	145,737	111,299

Ending Balance	<u>165,989</u>	<u>147,762</u>	<u>166,250</u>
Highest month-ending balance	182,583	199,922	186,076
Lowest month-ending balance	102,968	147,745	121,220

AGENCY 09 - SECRETARY OF STATE

**FUND 20920 - CORPORATIONS CASH FUND (FORMERLY UNIFORM
LIMITED PARTNERSHIP CASH FUND) (84-510)
EXPENDED IN PROGRAM 051**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for Schedule of Fees and Taxes.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,524,267	2,056,519	2,023,284
Revenue:			
Domestic filing fees	786,810	665,874	811,669
Foreign filing fees	131,206	147,316	138,382
Domestic limited partnership	13,595	11,338	11,315
Foreign limited partnership	5,648	5,035	4,388
Interest	46,101	42,926	38,370
Sale of Services	0	26,014	0
Other	197,248	70,408	262,696
Total Revenue	1,180,608	968,911	1,266,820
Expenditures:			
Personal services	474,629	455,411	484,831
Operating expenses	163,085	205,212	260,853
Travel/Capital Outlay	10,642	341,523	1,026,165
Total Expenditures	648,356	1,002,146	1,771,849
Ending Balance	<u>2,056,519</u>	<u>2,023,284</u>	<u>1,518,255</u>
Highest month-ending balance	2,056,319	2,743,292	2,069,162
Lowest month-ending balance	1,540,327	1,983,209	1,095,888

AGENCY 09 - SECRETARY OF STATE

FUND 20920 - CORPORATIONS CASH FUND (84-510) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Corporations:			
Domestic Articles (21-205)	\$60 minimum**	\$60 minimum**	\$60 minimum**
Foreign Authority (21-205)	\$130*	\$130*	\$130*
Amendments & other misc. filings (21-205)	\$25*	\$25*	\$25*
Limited Liability Companies (21-192):			
Formation	\$100*	\$100*	\$100*
Biennial Report	\$10	\$10	\$10
Amendments & other misc. filings	\$10*	\$10*	\$10*
Nonprofit Corporations (21-1905):			
Articles	\$10*	\$10*	\$10*
Biennial Fee	\$20	\$20	\$20
Amendments & other misc. filings	\$5-\$25*	\$5-\$25*	\$5-\$25*
Partnerships (67-293 & 67-462):			
Statement	\$200*	\$200*	\$200*
Amendments & other misc. filings	\$10*	\$10*	\$10*
Professional Certificates (21-186)	\$25-\$50	\$25-\$50	\$25-\$50
Certificates with Seal (21-1905, 21-205, 21-192, 33-101)	\$10	\$10	\$10
Photocopies (21-1905, 21-205, 21,192, 33,101)	\$1/page	\$1/page	\$1/page
* A \$5 recording fee per page is also collected and included in this fund on some of the above fees.			
** There is a varying fee based on authorized stock (domestic)/real estate and personal property values (foreign). These filings also include a \$5 recording fee per page.			

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 @ 402-471-0055

Funds are expended by the Secretary of State for the purposes of providing records management services and assistance to state and local agencies, 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. The revenue received into this fund is primarily the result of a revenue-sharing arrangement between Nebraska Interactive and the Nebraska State Records Board. In accordance with the agreement, 20% of the fees received by Nebraska Interactive for margin services are deposited into this fund. Prior to April 1, 2019, it was 10%. Transfers may be made to the General Fund at the discretion of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Records Analysis* (84-1227)	\$0	\$0	\$0

*Records analysis/document cleanup services have not been offered in recent years due to staff shortages.

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	909,405	1,269,024	1,099,593
Revenue:			
Professional and technical services	3,196,364	3,219,243	3,532,729
Interest	24,945	21,405	23,275
Other/Transfers	0	-570,000	-866,000
Total Revenue	3,221,309	2,670,648	2,690,004
Expenditures:			
Personal Services	113,778	111,919	114,315
Operating	2,742,968	2,725,175	2,828,281
Travel/Capital Outlay	4,944	2,985	0
Total Expenditures	2,861,690	2,840,079	2,942,596
Ending Balance	1,269,024	1,099,593	847,001
Highest month-ending balance	1,302,479	1,276,732	1,216,361
Lowest month-ending balance	964,161	770,437	626,930

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Secretary of State publishes the Nebraska Administrative Rules and Regulations. The information is available online at no charge and non-state entities and private citizens pay for copies of these documents in rare cases. Funds are expended to offset printing, technology, 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 bond approval of notaries public. The balance of these notary public fees (75%) flows to the General Fund. Fees for registering as an electronic notary and receiving an electronic certificate of authority are credited 100% to this fund beginning in FY 2017-18. Registration for Athlete Agents and Nonrecourse Civil Litigation Funding Companies are also credited 100% to this fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Photocopies (33-101)	\$1/page	\$1/page	\$1/page
Apostille/Authentication with seal (33-101)	\$10	\$10	\$10
Notary Public Commission (33-102)	\$30	\$30	\$30
E-Notary Application (64-306)	n/a	\$100	\$100
Athlete Agent Registration/Renewal (48-2609)	\$300/\$150	\$300/\$150	\$300/\$150
Nonrecourse Civil Litigation Registration/Renewal (25-3308)	\$500/\$200	\$500/\$200	\$500/\$200

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	75,929	65,786	95,027

Revenue:			
Reproduction and publication	4,421	3,461	4,689
Authentication with seal	3,050	2,310	2,700
Notary public fees	53,723	52,138	51,638
Investment Interest	1,556	1,631	3,265
Transfers	0	40,000	40,000
Other/Adjustments	4,650	17,429	11,066
Total Revenue	67,400	116,969	113,358

Expenditures:			
Personal services	58,296	63,832	65,915
Operating Expenses	19,247	20,400	14,519
Travel Expenses/Capital Outlay	0	3,496	0
Total Expenditures	77,543	87,728	80,434

Ending Balance	<u>65,786</u>	<u>95,027</u>	<u>127,951</u>
Highest month-ending balance	76,636	101,583	132,468
Lowest month-ending balance	47,920	64,121	125,349

AGENCY 09 - SECRETARY OF STATE

**FUND 20950 – ELECTION ADMINISTRATION CASH FUND (32-204)
EXPENDED IN PROGRAM 045**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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. Candidate filing fees are credited to this fund. Sales of the Nebraska Voter Registration (NVR) on CD for restricted use are also credited to this fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Printing, duplicating and distribution of voter registration forms (sold to public & private entities)	\$0.10	\$0.10	\$0.10
Candidate Filing Fees (32-608)	\$10-\$1,740	\$10-\$1,740	\$10-\$1,740
Sale of NVR CD (32-330)	\$500	\$500	\$500
Certificates with Seal (33-101)	\$10	\$10	\$10
Photocopies (33-101)	\$1/page	\$1/page	\$1/page

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	390,405	212,791	292,965

Revenue:			
Sales of service	15,609	77,808	10,123
Transfers In/Out and Grants	0	374	0
Interest	6,686	5,198	7,586
Total Revenue	22,295	83,380	17,709

Expenditures:			
Personal Services	30,146	0	0
Operating Expenses	169,763	3,206	88,760
Total Expenditures	199,909	3,206	88,760

Ending Balance	<u>212,791</u>	<u>292,965</u>	<u>221,914</u>
Highest month-ending balance	329,973	292,965	309,606
Lowest month-ending balance	212,791	213,810	221,914

AGENCY 09 - SECRETARY OF STATE

**FUND 26110- UNIFORM COMMERCIAL CODE CASH FUND (UCC 9-531)
EXPENDED IN PROGRAM 089**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

This cash fund is the repository for all UCC, EFS and state and federal tax lien filing fees and search 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. Transfers may be made to the General Fund at the discretion of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
UCC/EFS Filing Fees – In House (UCC 9-525, 52-1313)	\$10+\$0.50/pg	\$10+\$0.50/pg	\$10+\$0.50/pg
UCC/EFS Filing Fees – On Line (UCC 9-531, 52-1313)	\$8	\$8	\$8
State and Federal Tax Liens (77-3903, 52-1004)*	\$20+\$12/pg	\$20+\$12/pg	\$20+\$12/pg
UCC/EFS Search Fees (UCC 9-525)	\$4.50	\$4.50	\$4.50
Lien List Fees (52-1312):			
Registration	\$30	\$30	\$30
Paper List	\$200	\$200	n/a
Fiche List	\$25	\$25	n/a
CD Rom	\$165	\$165	n/a
Online Access (per user)	n/a	n/a	\$100

* Half of the fees for State and Federal Tax Liens (\$10+\$6/pg) are remitted to the applicable county register of deeds.
** The method of delivery for Lien Lists was revised in fiscal year 2018-19 to shift away from physical copies toward electronic access.

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	1,635,922	1,553,585	892,065
Revenue:			
General business fees	188,650	177,236	1,147,432
Investment income	36,059	30,634	19,542
Other/Transfers out	5,375	-1,000,000	0
Sale of Services	872,097	839,463	691
Total Revenue	1,102,181	47,333	1,167,665
Expenditures:			
Personal services	556,203	517,677	607,833
Operating expenses	279,622	159,931	153,395
Travel expenses	935	0	0
Capital outlay	347,758	31,245	205,160
Total Expenditures	1,184,518	708,853	966,388
Ending Balance	1,553,585	892,065	1,093,342
Highest month-ending balance	1,860,127	1,673,084	1,193,780
Lowest month-ending balance	1,528,437	889,359	844,072

AGENCY 09 - SECRETARY OF STATE

**FUND 50900 - MICROGRAPHIC SERVICES FUND (84-1226)
EXPENDED IN PROGRAM 086**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Records Center Storage	\$0.51/box/month	\$0.51/box/month	\$0.51/box/month
Air Conditioned Storage	\$0.91/box/month	\$0.91/box/month	\$0.91/box/month
Scanning Software	Cost + 25%	Cost + 25%	Cost + 25%
Scanning Services (per image)	\$0.055 - \$0.100	\$0.055 - \$0.100	\$0.055 - \$0.100
Microfilm Services:			
Microfilming Scanning (per image)	\$0.020 - \$0.784	\$0.020 - \$0.784	\$0.020 - \$0.784
Develop 16mm Microfilm 1-100	\$16.07/roll	\$16.07/roll	\$16.07/roll
Diaz Duplicate 16mm Film	\$13.42/roll	\$13.42/roll	\$13.42/roll
Develop 35mm Microfilm 1-100	\$17.51/roll	\$17.51/roll	\$17.51/roll
Diaz Duplicate 35mm Film	\$17.60/roll	\$17.60/roll	\$17.60/roll
Microfilm Equipment Service Contract	Cost + 10%	Cost + 10%	Cost + 10%
Non-Contract Service	Cost + 10%	Cost + 10%	Cost + 10%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	140,815	149,066	131,719
Revenue:			
Professional and technical services	665,404	643,181	544,265
Investment interest	6,047	2,715	1,854
Adjustments/Misc.	14,121	-14,104	55
Total Revenue	685,572	631,792	546,174
Expenditures:			
Personal services	211,148	244,538	239,774
Operating expense	397,188	394,900	341,983
Travel expense/Capital Outlay	68,985	9,701	6,005
Total Expenditures	677,321	649,139	587,762
Ending Balance	<u>149,066</u>	<u>131,719</u>	<u>90,131</u>
Highest month-ending balance	169,528	158,198	120,188
Lowest month-ending balance	94,358	101,282	37,571

AGENCY 10 - STATE AUDITOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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 conducted for necessary examinations or contractual audits of counties or other political subdivisions or entities and for federal grant awards received by state agencies. Audit costs are reimbursed by the entity involved.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Reproduction Fees (84-304)	10¢/copy	10¢/copy	10¢/copy
Cooperative Audit Contracts (84-304, 84-321)			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	13,906	109,979	227,538
Revenue:			
County Audits	245,723	230,411	356,886
Investment interest	2,913	4,522	6,724
Special audits	310,739	179,784	331,414
State-federal audits	645,381	802,086	688,646
Lottery	26,687	23,742	28,008
Other	25,072	17,588	20,364
Total Revenue	1,256,515	1,258,133	1,432,042
Expenditures:			
Personal services	1,135,372	1,113,138	1,312,790
Travel expenses	25,070	27,436	43,745
Total Expenditures	1,160,442	1,140,574	1,356,535
Ending Balance	<u>109,979</u>	<u>227,538</u>	<u>303,045</u>
Highest month-ending balance	269,675	250,415	375,004
Lowest month-ending balance	38,754	82,862	69,555

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	115,940	169,514	180,237
Revenue:			
Motor vehicle title fees	131,070	132,768	131,590
Investment interest	2,701	3,670	4,499
Total Revenue	133,771	136,438	136,089
Expenditures:			
Personal services	80,197	125,715	141,763
Operating expense	0	0	0
Total Expenditures	80,197	125,715	141,763
Ending Balance	169,514	180,237	174,563
Highest month-ending balance	166,548	177,270	189,693
Lowest month-ending balance	103,010	160,811	171,597

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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 the benefit of the State or the general welfare of Nebraskans in accordance with court-ordered settlements or agreements which restrict use of funds to consumer education, protection and public safety.

Transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,533,905	7,051,621	6,648,136
Revenue:			
Sale of Services	4,616,187	1,664,840	8,002,196
Other/Transfers	0	-1,001,998	-1,906,639
Investment interest	75,563	141,548	200,607
Total Revenue	4,691,750	804,390	6,296,164
Expenditures:			
Personal services	917,345	939,719	1,077,194
Operating Expenses	220,362	229,471	177,062
Travel Expenses	32,427	34,646	24,280
Capital Outlay	3,900	4,039	5,696
Total Expenditures	1,174,034	1,207,875	1,284,232
Ending Balance	<u>7,051,621</u>	<u>6,648,136</u>	<u>11,660,068</u>
Highest month-ending balance	7,051,621	7,600,917	12,305,444
Lowest month-ending balance	3,079,977	6,385,987	5,500,419

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,857,662	1,865,178	1,352,707
Revenue:			
Sale of Services	187,623	252,223	601,199
Other/Transfers	0	-500,000	0
Investment interest	37,486	29,740	34,781
Total Revenue	225,109	-218,037	635,980
Expenditures:			
Personal services	200,184	257,412	239,644
Operating Expenses	13,920	27,876	29,534
Travel Expenses	2,296	7,818	7,529
Capital Outlay	1,193	1,328	0
Total Expenditures	217,593	294,434	276,707
Ending Balance	<u>1,865,178</u>	<u>1,352,707</u>	<u>1,711,980</u>
Highest month-ending balance	1,885,794	1,484,056	1,711,980
Lowest month-ending balance	1,688,622	1,303,844	1,192,218

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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 Natural Resources, Game and Parks Commission, 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	205,165	237,461	175,369
Revenue:			
Professional and technical sales and charges	1,111,551	1,211,434	1,390,430
Investment interest	4,663	4,707	4,862
Total Revenue	1,116,214	1,216,141	1,395,292
Expenditures:			
Personal services	1,083,872	1,278,233	1,433,941
Operating Expenses	46	0	0
Travel Expenses	0	0	0
Total Expenditures	1,083,918	1,278,233	1,433,941
Ending Balance	<u>237,461</u>	<u>175,369</u>	<u>136,720</u>
Highest month-ending balance	238,220	227,123	218,250
Lowest month-ending balance	96,259	88,244	64,975

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Expenses of the Treasury Management Program and ABLE Savings 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

2016-17

2017-18

2018-19

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

Fund Summary

2016-17

2017-18

2018-19

Beginning Balance

629,098

452,396

305,864

Revenue:			
Surcharge	738,924	809,177	818,453
Investment interest	14,038	8,607	10,356
Other/Transfers	4,880	-166,527	209,333
Total Revenue	757,842	651,257	1,038,142

Expenditures:			
Personal services	663,643	650,803	711,442
Operating expenses	251,482	138,418	332,291
Travel expenses	5,228	6,122	6,699
Capital outlay	4,431	2,446	8,670
Total Expenditures	924,784	797,789	1,059,102

Ending Balance

452,396

305,864

284,904

Highest month-ending balance
Lowest month-ending balance

703,002
451,458

418,666
264,122

443,917
283,960

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Funds are transferred as needed from the Escheat Trust Fund (# 61280)	--		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	287,762	290,257	344,736
Revenue:			
Operating transfers in	848,084	859,105	869,590
Investment interest	15,130	16,440	19,627
Adjustments	13,697	873	72,974
Total Revenue	876,911	876,418	962,191
Expenditures:			
Personal services	606,812	579,131	642,432
Operating expenses	242,050	236,618	245,811
Travel expenses	7,155	4,734	7,187
Capital outlay	10,399	1,456	3,291
Total Expenditures	866,416	821,939	898,721
Ending Balance	<u>290,257</u>	<u>344,736</u>	<u>408,206</u>
Highest month-ending balance	1,053,227	1,081,738	1,148,070
Lowest month-ending balance	288,186	342,665	406,135

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Funds are transferred from the College Savings Expense Fund (# 21245).	--		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	273,831	316,624	374,543
Revenue:			
Operating transfers in	287,516	288,782	289,979
Investment interest	9,979	10,527	11,622
Adjustments/Transfers Out	21,445	8,400	-20,975
Total Revenue	318,940	307,709	280,626
Expenditures:			
Personal services	98,712	112,315	124,623
Operating expenses	174,391	131,816	215,387
Travel expenses	3,037	5,033	7,660
Capital outlay	7	626	447
Total Expenditures	276,147	249,790	348,117
Ending Balance	<u>316,624</u>	<u>374,543</u>	<u>307,052</u>
Highest month-ending balance	551,071	574,058	597,651
Lowest month-ending balance	316,624	374,543	307,052

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Funds are received from earnings on the program trust.	--		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	945,447	999,668	1,188,941
Revenue:			
Investment interest	19,733	20,798	87,747
Sale of Services	822,616	852,159	3,891,063
Transfers Out	-788,128	-683,715	-862,032
Total Revenue	54,221	189,242	3,116,778
Ending Balance	<u>999,668</u>	<u>1,188,910</u>	<u>4,305,719</u>
Highest month-ending balance	1,236,064	1,188,941	4,305,719
Lowest month-ending balance	812,852	877,499	3,835,156

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	28,585	54,048	34,727
Revenue:			
Reproductions and publications	502	453	427
Other services	131,820	133,540	140,940
Interest	439	581	617
Transfer out to General Fund	-107,298	-153,895	-140,374
Total Revenue	25,463	-19,321	1,610
Ending Balance	<u>54,048</u>	<u>34,727</u>	<u>36,337</u>
Highest month-ending balance	54,048	40,227	40,726
Lowest month-ending balance	16	1,245	2,502

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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. Funds remaining in the Mutual Finance Assistance Fund on June 1 shall be transferred to the General Fund, before July 1.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Insurance Tax Premium	10%	10%	10%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	9,040	7,546	9,930
Revenue:			
Insurance tax premium	8,149,479	8,921,518	9,840,114
Interest	12,441	14,083	20,252
Due to Fund/Adjustments	0	-300	0
Transfer out (to General Fund)	-4,419,114	-5,284,737	-6,256,772
Total Revenue	3,742,806	3,650,564	3,603,594
Expenditures:			
Public assistance	3,744,300	3,648,450	3,600,000
Total Expenditures	3,744,300	3,648,450	3,600,000
Ending Balance	<u>7,546</u>	<u>9,930</u>	<u>13,524</u>
Highest month-ending balance	4,419,114	7,106,800	8,053,509
Lowest month-ending balance	7,546	8,807	11,632

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: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,136,583	1,543,483	1,186,668

Revenue:			
Grants – Federal/Local/State	1,806,223	83,338	75,594
Sale of supplies, materials and services	50,414	7,121	9,500
Reproduction & publications	(30)	(9)	(3)
Interest income	23,685	27,968	27,872
Donations & contributions	201,000	236,000	226,000
Grants & reimb.– Non-government sources	29,729	38,027	17,948
Registration and license fees	0	20,730	0
Adjustment/Transfers	(25,000)	2,579	0
Conference registrations	98,300	300	375
Total Revenue	2,184,321	416,055	357,285

Expenditures:			
Dept. Admin./Ed. Tech./Comm. Office/Ed. Aid	247,515	111,559	88,258
Vocational Rehabilitation Services	1,501,010	637,695	227,148
Curriculum/Staff Development	16,577	11,403	13,238
Spec. Pop./Srvs. for Deaf	2,475	963	2
Early Childhood	9,844	11,251	14,481
Total Expenditures	1,777,421	772,870	343,126

Ending Balance	<u>1,543,483</u>	<u>1,186,668</u>	<u>1,200,827</u>
Highest month-ending balance	1,788,420	1,577,583	1,322,293
Lowest month-ending balance	909,035	979,535	959,669

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

The Professional Practices Commission Cash Fund is used by the Professional Practices Commission to regulate and oversee 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Teacher Certificate Fee (79-810)	\$13	\$13	\$13

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	426,257	362,497	441,954
Revenue:			
Teacher certificate fees	138,166	164,531	175,651
Interest income/miscellaneous	8,837	8,246	11,346
Total Revenue	147,003	172,777	186,997
Expenditures:			
Operation of Professional Practices Commission	210,763	93,320	99,175
Total Expenditures	210,763	93,320	99,175
Ending Balance	<u>362,497</u>	<u>441,954</u>	<u>529,776</u>
Highest month-ending balance	432,218	441,954	529,776
Lowest month-ending balance	362,497	366,500	451,889

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Agents' permits (85-1643)			
Initial – Instate/Out of State	\$150/\$300	\$150/\$300	\$150/\$300
Renewal – Instate/Out of State	\$150/\$300	\$150/\$300	\$150/\$300
Authority to Operate (85-1643)			
Initial		\$360 + \$135/program of study	
Renewal		\$220 + \$175/program of study	
Branch Facility	\$135	\$135	\$135
Out of state School Recruitment Fee	\$500	\$500	\$500
Accreditation (85-1643)	\$1,515	\$1,515	\$1,515

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	112,397	123,220	129,071
Revenue:			
Reproduction and publications	1,260	1,330	1,310
Agents' permits	49,800	22,200	28,800
Licensures	54,220	59,799	58,910
Interest income/other	2,857	2,688	3,478
Total Revenue	108,137	86,017	92,498
Expenditures:			
Personal services	70,698	60,695	61,368
Operating expenses/travel	26,616	19,163	7,887
Capital Outlay	0	308	513
Total Expenditures	97,314	80,166	69,768
Ending Balance	123,220	129,071	151,801
Highest month-ending balance	164,844	140,821	160,161
Lowest month-ending balance	107,283	106,200	124,429

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

Beginning in FY2009-10, 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 FY10 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. Initially, in FY07, \$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 FY10. The deposit is phased down in FY13 and then returns to \$1 million in FY14. It is increased to \$1.2 million in FY15. LB 519, passed in 2015, provides that 8% of the lottery proceeds allocated to the Nebraska Education Improvement Fund will be transferred to this fund annually beginning in FY17 through FY21. 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. Loans are forgiven, after the first two years of teaching in the state, in the amount of \$3,000 per year. Loans are forgiven in the amount of \$6,000 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.

Recipients who receive funds for the first time on or after July 1, 2016:

- At the end of the 3rd year of teaching in Nebraska after completing the graduate program up to \$1,500 will be forgiven (based on total loan balance)
- At the end of the 4th year of teaching in Nebraska after completing the graduate program:
 - NDE will check to see if teacher is teaching in a 40% or more low-income school or a very sparse district:
 - NO – up to \$1,500 will be forgiven (based on total loan balance)
 - YES – up to \$3,000 will be forgiven (based on total loan balance)
- Bullet two is repeated each year until the total loan balance has been forgiven

Recipients who receive funds for the first time before July 1, 2016:

- At the end of the 3rd year of teaching in Nebraska after completing the graduate program:
 - NDE will check to see if teacher is teaching in a 40% or more low-income school or a very sparse district:
 - NO – up to \$3,000 will be forgiven (based on total loan balance)
 - YES – up to \$6,000 will be forgiven (based on total loan balance)
- Repeated each year until the total loan balance has been forgiven

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lottery proceeds (9-812)	See Below	See Below	See Below

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance – loans set up	102,865	526,634	932,012
Revenue:			
Operating Transfers In – Lottery/Loans repaid	1,666,079	1,824,189	1,724,928
Interest income	21,396	18,622	29,171
Total Revenue	1,687,475	1,842,811	1,754,099
Expenditures:			
Loans/Operating Costs	1,263,706	1,437,434	1,413,617
Total Expenditures	1,263,706	1,437,434	1,413,617
Ending Balance	<u>526,634</u>	<u>932,011</u>	<u>1,272,494</u>
Highest month-ending balance	1,174,652	825,226	1,142,691
Lowest month-ending balance	42,446	176,795	511,661

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21335 – HIGH SCHOOL EQUIVALENCY FUND (79-2308)
EXPENDED IN PROGRAM 158**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

The fund is used to provide grants to any entity offering a high school equivalency program, which entity is not an institution. Institutional providers are eligible for grants from the General Fund. The grants are awarded to non-profit entities meeting the requirements of the High School Equivalency Act. The fund is established through a transfer from the Job Training Cash Fund in FY2015-16. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Job Training Cash Fund Transfer (79-2308)	0	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	406,923	415,571	424,492
Revenue:			
Transfer from Job Training Cash Fund	0	0	0
Interest income	8,648	8,921	10,325
Total Revenue	8,648	8,921	10,325
Expenditures:			
Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>415,571</u>	<u>424,492</u>	<u>434,817</u>
Highest month-ending balance	415,571	424,492	434,817
Lowest month-ending balance	407,623	416,280	425,308

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21336 – NEBRASKA EDUCATION IMPROVEMENT FUND (9-812)
EXPENDED IN PROGRAM 161**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

The fund is a flow-through fund which consists of 44.5% of lottery proceeds, after the payment of prizes and expenses. The fund is allocated to various entities as follows beginning in FY2016-17 through FY2020-21: Nebraska Opportunity Grant Act (62%); Community College Gap Assistance Program Fund (9%); Department of Education Innovation Grant Fund (17%); Excellence in Teaching Cash Fund (8%); Expanded Learning Opportunity Grant Program Act (1%); and, Distance Education Incentives (3%).

The fund was established in 2016. The lottery funds remaining in the Education Innovation Fund on August 1, 2016 were transferred to this fund. Current law requires that 10% of the revenue received by the fund in the prior fiscal year shall be retained in the fund and the remainder shall be allocated annually as provided by statute. The 3% allocation of funds for distance education incentives is paid directly from this fund and the 10% reserve is maintained in the fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Lottery Proceeds (9-812)	See Below	See Below	See Below
Transfer from Education Innovation Fund (9-812)	See Below	See Below	See Below

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	0	2,025,386	1,362,281
Revenue:			
Transfer from the Education Innovation Fund & lottery proceeds	2,453,533	422,957	1,225,228
Interest	58,918	44,718	29,125
Total Revenue	2,512,451	467,675	1,254,353
Expenditures:			
Administration	27,317	28,436	23,106
Distance Education Incentives	459,748	1,102,344	1,444,611
Total Expenditures	487,065	1,130,780	1,467,717
Ending Balance	<u>2,025,386</u>	<u>1,362,281</u>	<u>1,148,917</u>
Highest month-ending balance	2,417,262	2,564,312	1,768,049
Lowest month-ending balance	918,242	1,212,093	845,609

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21337 – EXPANDED LEARNING OPPORTUNITY GRANT FUND (79-2510)
EXPENDED IN PROGRAM 161**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

The fund is used to carry out the Expanded Learning Opportunity Grant Program Act. The program provides grants to community-based organizations working with schools in high-need school districts to provide programming and other support activities and services after school and on weekends, holidays and other hours when school is not in session. The first priority for grants is to continue existing 21st Century Community Learning Centers funded by federal funds. The second priority is to develop programs in areas of the state with a high percentage of at-risk children that are not served by other programs. Initial grant awards have been made in FY17 and recipients will begin expending the funds in FY18.

The grant program is funded by lottery funds transferred from the Nebraska Education Improvement Fund. The NEIF consists of 44.5% of lottery proceeds, after the payment of prizes and expenses. One-percent of this fund is transferred to the Expanded Learning Opportunity Grant Fund in FY2016-17 through FY2020-21. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Nebraska Education Improvement Fund Transfer (9-812)	0	0	See below

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	192,022	351,740
Revenue:			
Transfer from Nebraska Education Improvement Fund – lottery funds	190,648	211,246	198,710
Interest income	1,374	5,317	8,681
Total Revenue	192,022	216,563	207,391
Expenditures:			
Aid	0	56,845	110,508
Total Expenditures	0	56,845	110,508
Ending Balance	<u>192,022</u>	<u>351,740</u>	<u>448,623</u>
Highest month-ending balance	192,022	351,740	448,623
Lowest month-ending balance	3,130	192,276	333,237

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21338 –DEPARTMENT OF EDUCATION INNOVATIVE GRANT FUND (79-1054)
EXPENDED IN PROGRAM 161**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

The fund is used for competitive innovation grants. Grantees for funds are school districts, educational service units or a combination of entities including at least one school district or ESU.

The grant program is funded by lottery funds transferred from the Nebraska Education Improvement Fund. The NEIF consists of 44.5% of lottery proceeds, after the payment of prizes and expenses. Seventeen percent of this fund is transferred to the Department of Education Innovative Grant Fund in FY2016-17 through FY2020-21. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Nebraska Education Improvement Fund Transfer (9-812)	See below	See below	See below

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	3,164,804	4,683,362
Revenue:			
Transfer from Nebraska Education Improvement Fund – lottery funds	3,241,006	3,591,179	3,378,066
Interest income	20,157	81,854	102,471
Total Revenue	3,261,163	3,673,033	3,480,537
Expenditures:			
Administration	31,168	66,530	103,478
Grants	65,191	2,087,945	3,015,825
Total Expenditures	96,359	2,154,475	3,119,303
Ending Balance	<u>3,164,804</u>	<u>4,683,362</u>	<u>5,044,596</u>
Highest month-ending balance	3,164,804	4,780,257	5,044,597
Lowest month-ending balance	128,860	3,143,748	3,702,244

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Training Programs (43-2607)	Fees charged for training programs and services.		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	108,934	132,338	179,491
Revenue:			
Sale of services	44,132	49,210	58,986
Reproductions and publications	-14	151	75
Interest income/miscellaneous	2,498	4083	3,862
Total Revenue	46,616	53,444	62,923
Expenditures:			
Conference registration/meals	23,039	6,082	23,700
Other operating, rent, travel expenses	173	209	41,429
Total Expenditures	23,212	6,291	65,129
Ending Balance	<u>132,338</u>	<u>179,491</u>	<u>177,285</u>
Highest month-ending balance	132,338	179,490	177,284
Lowest month-ending balance	111,575	133,468	147,277

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Early Childhood Education Endowment (79-1104.01)	Interest & Earnings	Interest & Earnings	Interest & Earnings

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,529,394	5,396,357	4,739,370

Revenue:			
Income from Endowment	1,268,304	1,490,708	1,675,717
Investment Income	87,903	87,269	96,251
Other private sources	1,100,000	850,000	862,000
Reimb.– Non-government sources	0	24,983	0
Total Revenue	2,456,207	2,452,960	2,633,968

Expenditures:			
Operating expenses/travel	275	208	
Grants	1,568,209	2,852,794	1,901,133
Contractual Aid	20,760	256,945	221,753
Total Expenditures	1,589,244	3,109,947	2,122,886

Ending Balance	<u>5,396,357</u>	<u>4,739,370</u>	<u>5,250,452</u>
Highest month-ending balance	5,396,357	5,652,613	5,250,453
Lowest month-ending balance	3,309,519	2,959,614	3,050,456

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Teacher Certificate Fee (79-810)	\$42	\$42	\$42
Nonpublic Teacher Certificate Fee (79-810)	\$40	\$40	\$40
Background Record (79-814.01)	\$30	\$50	\$50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	728,792	774,767	939,357
Revenue:			
Teacher certificate fee	482,573	578,050	615,004
Interest income/donations	15,516	17,272	24,318
Reimbursement-Non-government services	42,456	53,909	54,000
Total Revenue	540,545	649,231	693,322
Expenditures:			
Teacher certification activities	494,570	481,481	622,479
Capital Outlay		3,159	1,428
Total Expenditures	494,570	484,640	623,907
Ending Balance	<u>774,767</u>	<u>939,358</u>	<u>1,008,772</u>
Highest month-ending balance	774,767	939,359	1,056,122
Lowest month-ending balance	677,399	730,108	950,622

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 \$250,000 to a maximum of \$500,000. 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 2016-17. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Assessment of Private Postsecondary Career Schools (85-1656)	Formula	Formula	Formula

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	307,101	315,038	324,770

Revenue:			
Assessments	1,398	0	0
Interest income/other	6,539	9,732	10,762
Total Revenue	7,937	9,732	10,762

Expenditures:			
Tuition/fees recovery	0	0	0
Total Expenditures	0	0	0

Ending Balance	315,038	324,770	335,532
Highest month-ending balance	315,038	324,769	335,532
Lowest month-ending balance	307,629	315,888	325,393

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 FY2005-06 and FY2006-07. In FY2008-09, 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 FY2009-10 to provide additional incentive payments to reorganized school districts. Any money remaining in the fund on July 1, 2013 is transferred to the Education Innovation Fund. The Legislature authorized \$1 million from the Education Innovation Fund to be transferred to the fund in FY2014-15 and FY2015-16. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lottery Proceeds (9-812)	\$0	\$0	\$0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,000,000	1,000,000	0

Revenue:			
Transfer from Education Innovation Fund	0	0	0
Interest income	0	0	0
Operating transfers	0	(1,000,000)	0
Total Revenue	0	(1,000,000)	0

Expenditures:			
Aid	0	0	0
Total Expenditures	0	0	0

Ending Balance	<u>1,000,000</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	1,000,000	1,000,000	0
Lowest month-ending balance	1,000,000	0	0

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 FY04 and 22.25% in FY05 and FY06. Beginning in FY07, the fund receives 19.75% of lottery funds, after the transfer, prizes and operating expenses.

LB 333, passed in 2011, prioritizes expenditures from the fund for FY12 through FY16. Aid for distance education incentives, early childhood programs and for high ability learner programs is provided from the fund from FY12 through FY16. Several other programs administered by the Department of Education are also funded with lottery funds in FY12 and FY13. Aid for Bridge programs is funded in FY14 and FY15. The Early Childhood Endowment receives \$1 million in FY14 through FY16. Aid is provided for school district reorganizations and career education programs in FY15 and FY16. An ACT Pilot project is funded in FY13 through FY16.

LB 519, passed in 2015, terminates the fund on June 30, 2016 and transfers the balance remaining in the fund to the Nebraska Education Improvement Fund on such date.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lottery funds (9-812)	Lottery	Lottery	Lottery

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,660,912	0	0
Revenue:			
Lottery funds	2,479,868	0	0
Interest income/miscellaneous	0	0	0
Transfers out – reorgan. Incentives, loan forgiveness program, etc.	(5,280,146)	0	0
Total Revenue	(2,800,278)	0	0
Expenditures:			
Operations-programs	0	0	0
Distance education equip. &, incentives, early childhood grants, high ability learner programs	1,860,634	0	0
Total Expenditures	1,860,634	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	1,860,634	0	0
Lowest month-ending balance	0	0	0

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Sales of Services, supplies and materials (79-303)		----- Actual cost all years -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	276,994	238,067	266,277
Revenue:			
Employee/professional & technical services	187,175	204,652	195,963
Sale of supplies and materials	14,950	9,774	8,973
Interest income	5,227	6,599	6,092
Miscellaneous	102	38	2
Total Revenue	207,454	221,063	211,030
Expenditures:			
Operating expenses	209,789	192,853	211,271
Capital outlay	36,592	0	0
Total Expenditures	246,381	192,853	211,271
Ending Balance	<u>238,067</u>	<u>266,277</u>	<u>266,036</u>
Highest month-ending balance	358,503	412,062	392,255
Lowest month-ending balance	118,009	167,033	137,685

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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

On July 1, 2018 all funds in the Enhanced Wireless E-911 fund were transferred to the 911 Service System Fund and the \$.45 surcharge charges are now collected and distributed through the 911 Service System fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Surcharge Revenues (\$.45 effective 1/1/13)	\$.45 per line	\$.45 per line	Not applicable

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	14,731,801	14,432,151	12,145,543

Revenue:			
Surcharge	8,060,137	8,150,098	0
Interest	303,533	24,214	0
Other/Transfers	-13,874	-1,984,911	-12,145,543
Total Revenue	8,349,796	6,189,401	-12,145,543

Expenditures:			
Personal Services	250,772	269,178	0
Operating Expenses	143,518	136,139	0
Travel Expenses	2,303	1,385	0
Capital Outlay	1,558	1,662	0
Aid	8,251,295	8,067,645	0
Total Expenditures	8,649,446	8,476,009	0

Ending Balance	<u>14,432,151</u>	<u>12,145,543</u>	<u>0</u>
Highest month-ending balance	14,700,710	12,792,942	0
Lowest month-ending balance	13,694,415	11,542,491	0

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20455 – 911 SERVICE SYSTEM FUND (86-1028)
EXPENDED IN PROGRAM 583**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The 911 Service System Fund was created in 2016 by LB 938. The fund shall consist of money transferred from the Enhanced Wireless 911 Fund, any federal funds received for implementation and development of 911 service, and any other money designated for credit to the 911 Service System Fund. The fund shall be used for the costs of administering the fund and for the purposes specified in the 911 Service System Act.

Effective July 1, 2018, the 911 Service System Fund was combined with the Enhanced Wireless E-911 Fund. All surcharge revenues previously collected and distributed through the E-911 Fund are now processed through the 911 Service System fund. The surcharge revenue is used to provide enhanced wireless 911 service and fund implementation of a Next Generation 911 Network throughout the State of Nebraska.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Surcharge Revenues (\$.45 effective 7/1/18)	Not applicable	\$.45 per line	\$.45 per line

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,143,291	1,338,103	1,892,067

Revenue:			
Transfers In	0	1,988,790	12,145,543
Interest	40,723	49,803	282,214
Other Private Sources	1,988	9,956	9,482,657
Total Revenue	42,711	2,048,549	21,910,414

Expenditures:			
Personal services	366,218	518,044	923,908
Operating expenses	427,824	964,082	326,919
Travel expenses	5,839	11,124	13,960
Capital outlay	48,018	1,335	6,266
Aid	0	0	8,307,224
Total Expenditures	847,899	1,494,585	9,578,277

Ending Balance	<u>1,338,103</u>	<u>1,892,067</u>	<u>12,521,343</u>
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Highest month-ending balance	2,146,781	3,091,142	14,143,835
Lowest month-ending balance	1,338,103	1,892,067	12,494,754

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Deposits to the fund result from the sharing of revenues from leasing of "dark fiber"			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	189,929	218,594	253,069
Revenue:			
Transfers In	634	635	716
Other/Transfers Out	27,795	30,345	-50,000
Interest	4,048	4,903	28,409
Total Revenue	32,477	35,883	-20,875
Expenditures:			
Personal Services	3,280	943	1,392
Operating Expenses	532	465	287
Aid	0	0	100,000
Total Expenditures	3,812	1,408	101,679
Ending Balance	<u>218,594</u>	<u>253,069</u>	<u>130,515</u>
Highest month-ending balance	218,594	253,069	204,767
Lowest month-ending balance	189,065	218,804	130,034

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,899	13,173	13,456
Revenue:			
Interest	274	283	327
Total Revenue	274	283	327
Expenditures:			
Operating expenses	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>13,173</u>	<u>13,456</u>	<u>13,783</u>
Highest month-ending balance	13,173	13,456	13,783
Lowest month-ending balance	12,921	13,196	13,482

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Industry Assessments and Transfers made from the Severance Tax Fund			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	366,526	373,039	379,540
Revenue:			
Severance Taxes	10,000	10,000	10,000
Investment Interest	7,910	8,128	4,008
Transfers In/(Out)	0	3	-250,000
Total Revenue	17,910	18,131	-235,992
Expenditures:			
Personal Services	10,397	10,372	9,933
Operating Expenses	997	1,258	3,430
Travel/Capital Expenses	3	0	3,647
Total Expenditures	11,397	11,630	17,010
Ending Balance	<u>373,039</u>	<u>379,540</u>	<u>126,538</u>
Highest month-ending balance	376,057	382,783	139,389
Lowest month-ending balance	372,963	379,540	126,538

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Industry Assessments, Filing and Report Fees			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	166,525	150,165	208,150
Revenue:			
Sale of Services	103,362	68,034	48,828
Investment Income	3,676	3,816	5,307
Industry Assessments	379,998	380,000	380,000
Other	16,777	-16,060	-94
Total Revenue	503,813	435,790	434,041
Expenditures:			
Personal Services	320,900	287,436	329,998
Operating expenses	194,992	91,577	116,092
Travel Expenses	649	-222	712
Capital Outlay	3,632	-986	691
Total Expenditures	520,173	377,805	447,493
Ending Balance	<u>150,165</u>	<u>208,150</u>	<u>194,698</u>
Highest month-ending balance	190,704	242,697	254,762
Lowest month-ending balance	113,721	34,830	162,764

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21410 - NEBRASKA TELECOMMUNICATIONS RELAY SYSTEM FUND (86-313)
EXPENDED IN PROGRAM 64**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

This fund was established in 1990-91 and contains surcharge revenue to provide for the cost of the Telecommunications Relay Service (TRS) and the Nebraska Specialized Telecommunications Equipment Program (NSTEP) in Nebraska. Revenue is collected from a monthly surcharge on each telephone 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.

As of June 30, 2019 the fund balance shown below included monthly, electronic remittances deposited into the fund by the State Treasurer's office, but not attributable to the TRS fund totaling \$2,331,671.88. This revenue was redistributed to the proper Commission funds in July 2019. The actual June 30, 2019 TRS fund balance was \$88,430.00.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Surcharge revenue (86-313)	\$.02 per line	\$.01 per line	\$.01 per line

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	672,840	679,791	278,034
Revenue:			
Surcharge revenue	523,948	258,375	231,448
Investment interest	14,234	12,237	4,794
Other/Transfers	-2,197	-14,006	2,358,978
Total Revenue	535,985	256,606	2,595,220
Expenditures:			
Personal services	88,957	83,006	90,094
Communication	294,471	355,974	203,705
Other operating	11,913	11,370	9,766
Travel	1,298	1,057	1,283
Capital Outlay	23	0	17
Other government aid	132,372	206,956	148,287
Total Expenditures	529,034	658,363	453,152
Ending Balance	<u>679,791</u>	<u>278,034</u>	<u>2,420,102</u>
Highest month-ending balance	694,729	706,253	2,420,102
Lowest month-ending balance	660,904	278,034	88,640

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Moisture testing fees (89-1,104)	\$25 or \$50	\$25 or \$50	\$25 or \$50 7-2018 to 12-2018
			\$28 or \$56 Effective 1-1-2019

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	75,844	104,239	126,075

Revenue:			
Moisture test exam fee	33,050	32,175	34,513
Interest	1,921	2,438	2,837
Other	13,711	4,216	-1,136
Total Revenue	48,682	38,829	36,214

Expenditures:			
Operating Expenses	15,387	16,993	14,110
Travel/Capital outlay	4,900	0	52,598
Total Expenditures	20,287	16,993	66,708

Ending Balance	<u>104,239</u>	<u>126,075</u>	<u>95,581</u>
Highest month-ending balance	109,083	130,065	152,683
Lowest month-ending balance	71,631	103,251	95,581

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Soybean check-off Audits (88-545.01):			
Non-licensed warehouse	\$215.00	\$215.00	\$215.00
State-licensed warehouse	\$145.00	\$145.00	\$145.00

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	47,102	50,656	50,140
Revenue:			
Sales of services	6,490	2,150	4,450
Interest	1,049	1,194	1,307
Total Revenue	7,539	3,344	5,757
Expenditures:			
Operating Expenses	2,609	1,863	2,176
Travel Expenses	976	0	0
Capital Outlay	400	1,997	0
Total Expenditures	3,985	3,860	2,176
Ending Balance	<u>50,656</u>	<u>50,140</u>	<u>53,721</u>
Highest month-ending balance	52,062	51,564	53,784
Lowest month-ending balance	48,311	49,892	50,621

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 @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	485,949	365,307	332,102
Revenue:			
Interest Income	8,951	7,705	8,358
Licensing and permit fees	338,954	445,634	441,031
Miscellaneous	-342	7,261	-1,545
Total Revenue	347,563	460,600	447,844
Expenditures:			
Personal services	328,327	373,661	311,389
Operating expenses	126,087	108,170	87,820
Travel expenses	12,511	10,195	1,708
Capital outlay	1,280	1,779	20,705
Total Expenditures	468,205	493,805	421,622
Ending Balance	<u>365,307</u>	<u>332,102</u>	<u>358,324</u>
Highest month-ending balance	468,816	363,367	367,838
Lowest month-ending balance	360,236	312,610	316,434

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21450 – MANUFACTURED HOMES AND RECREATIONAL VEHICLES FUND (71-4604.01)
EXPENDED IN PROGRAM 019, cont'd.**

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Modular Housing:			
Seal per sq. ft. per unit (min \$100-max \$1,000)	\$.19	\$.19	\$.19
Plan Review	\$1,800	\$1,800	\$1,800
Manufactured Homes:			
Seal	\$400	\$400	\$400
Recreational Vehicles:			
Seal	\$20.00	\$20.00	\$20.00
Plans:			
New Model	\$20.00	\$20.00	\$20.00
Q.A. Manual	\$40.00	\$40.00	\$40.00
Typicals	\$10.00	\$10.00	\$40.00
Revisions	\$15.00	\$15.00	\$15.00
Calculations	\$15.00	\$15.00	\$15.00
New Mfg. (one-time fee)	\$300.00	\$300.00	\$300.00
Yearly Renewal	\$40.00	\$40.00	\$40.00
Inspections:			
Unapproved Model	\$250.00	\$250.00	\$250.00
Factory	Actual cost	Actual Cost	Actual Cost

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21455 – TRANSPORTATION NETWORK COMPANY REGULATION CASH FUND (75-305)
EXPENDED IN PROGRAM 054**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Transportation Network Company Regulation Cash Fund was created in 2015 by LB 629. The fund is used for the enforcement of laws, rules, and regulations governing transportation network companies.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transportation Network Company Annual Fee			
Per Company Fee or	\$25,000.00	\$25,000.00	\$25,000.00
Per Vehicle Fee	\$80.00	\$80.00	\$80.00

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	53,216	71,155	81,391
Revenue:			
Transfers In	0	0	0
Filing Fees	50,400	50,000	50,125
Other	1,394	1,630	1,934
Total Revenue	51,794	51,630	52,059
Expenditures:			
Personal services	30,871	37,680	52,567
Operating expenses	2,975	3,714	2,406
Travel expenses	0	0	0
Capital Outlay	9	0	2
Total Expenditures	33,855	41,394	54,975
Ending Balance	<u>71,155</u>	<u>81,391</u>	<u>78,475</u>
Highest month-ending balance	88,025	97,487	99,371
Lowest month-ending balance	44,143	49,694	58,538

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Nebraska Universal Service Fund was created in 1997 by LB 686. The fund is used to provide assistance for universal access to quality telecommunications and information services to all persons in the state.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Surcharge on intrastate portion of phone bills	6.95%	6.95%	6.95%
Change effective April 2019:			
Surcharge on intrastate business revenue			6.95%
Surcharge per residential connection			\$ 1.75

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	39,190,847	42,928,056	51,368,614

Revenue:			
Universal service fund surcharge	38,114,883	34,644,897	33,171,761
Interest	871,126	74,345	0
Other	1,359	-326	-1,030
Total Revenue	38,987,368	34,718,916	33,170,731

Expenditures:			
Personal services	572,070	625,599	661,996
Operating expenses	234,035	245,988	248,920
Travel expenses	1,235	7,234	4,670
Capital outlay	6,445	6,304	4,623
State aid	34,436,374	25,393,233	19,938,154
Total Expenditures	35,250,159	26,278,358	20,858,363

Ending Balance	<u>42,928,056</u>	<u>51,368,614</u>	<u>63,680,982</u>
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Highest month-ending balance	44,367,088	52,262,486	64,661,318
Lowest month-ending balance	37,959,607	44,272,857	51,615,917

AGENCY 15 - THE BOARD OF PAROLE - PAROLE ADMINISTRATION

**FUND 24610 - PAROLE PROGRAM CASH FUND (83-1,107.02)
EXPENDED IN PROGRAM 358**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Parole Program Cash Fund was created by Laws 2003, LB46. Section 83-1,102 states that the fund shall be used by the Division of Parole Supervision to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs. The fund shall also be used to purchase services which provide programs aimed at enhancing parolee supervision in the community and treatment needs of parolees.

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. The fee may be waived, in whole or in part, if after a hearing a determination is made that such payment would constitute an undue hardship on the parolee.

This Fund was transferred from the Nebraska Department of Correctional Services with the enactment of Laws 2015, LB598, which moved Parole Administration to the Board for Parole, and went into effect July 1, 2016.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Parole programming fee (83-1,107.01)	-----	\$25/Month	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	555,853	424,203	396,861
Revenue:			
Programming and Other Fees	208,033	432,598	406,316
Investment and Other Income	11,059	10,861	9,823
Total Revenue	219,092	443,459	416,139
Expenditures:			
Operating Expenses	350,742	470,742	459,821
Travel	0	59	823
Total Expenditures	350,742	470,801	460,644
Ending Balance	<u>424,203</u>	<u>396,861</u>	<u>352,356</u>
Highest month-ending balance	596,452	564,602	439,201
Lowest month-ending balance	444,114	312,266	228,438

AGENCY 15 - THE BOARD OF PAROLE - PAROLE ADMINISTRATION

**FUND XXXXX - BOARD OF PAROLE GRANT AWARDS CASH FUND (83-192.01)
EXPENDED IN PROGRAM 358**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Board of Parole Grant Awards Cash Fund was created by Laws 2018, LB841.

All funds received by virtue of public grants awarded to the Board of Parole shall be remitted to the State Treasurer for credit to the fund.

The fund shall be utilized by the board for the purposes stated in the individual grant applications and awards.

As of June 30, 2019, there has been no activity in this Fund. Additionally, it is not listed in the "State Accounting Monthly Reports, Fund Summary by Fund Report".

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 1000 - GENERAL FUND

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Percentage of taxes collected in Charitable Gaming Operations Fund (9-1,101)	60%	60%	60%
Bingo tax (% of gross receipts) (9-239)	3%	3%	3%
County/City Lottery tax (% of gross receipts) (9-648)	2%	2%	2%
Lottery/Raffle tax (% of gross receipts) (9-429)	2%	2%	2%
Pickle card tax (% of definite profit) (9-344)	10%	10%	10%
Charitable Gaming Fees			
Bingo biennial license fee (9-233)	\$30-100	\$30-100	\$30-100
Gaming manager biennial license fee (9-232.01)	\$100	\$100	\$100
Special event bingo permit fee (9-230.01)	\$15	\$15	\$15
Commercial bingo hall biennial license fee (9-255.06)	\$200	\$200	\$200
County/City lottery biennial license fee (9-631)	\$100	\$100	\$100
County/City lottery operator biennial license fee (9-631)	\$500	\$500	\$500
Lottery/raffle biennial license fee (9-424)	\$30	\$30	\$30
Lottery/raffle special permit fee (9-426)	\$10	\$10	\$10
Pickle card biennial license fee (9-328)	\$200-300	\$200-300	\$200-300
Manufacturer biennial license fee (9-332)	\$3,050	\$3,050	\$3,050
Distributor biennial license fee (9-330)	\$3,050	\$3,050	\$3,050
Utilization-of-funds member biennial fee (9-328)	\$40	\$40	\$40
Cigarette dealers license fee (77-2612)	\$500	\$500	\$500
Cigarette tax per package of 20 (77-2602)	\$0.64	\$0.64	\$0.64
Cigarette tax per package of 25 (77-2602)	\$0.80	\$0.80	\$0.80
County lodging tax administration fee/percent of taxes collected (81-3723)	3%	3%	3%
Mechanical amusement device tax (77-3004)	\$35/\$20	\$35/\$20	\$35/\$20
Music License Agency Tax (% of gross receipts) (59-1403)**	3%	3%	3%
New Markets Job Growth Investment Act fee (77-1101)	\$5,000	\$5,000	\$5,000
Pari-mutuel Wagering Tax (2-1208.01)	First \$10 m. exempt, 2.5% up to \$73 m., then 4%		
Prepaid Wireless Surcharge (86-903)*	1%	1%	1%
Uranium Severance Tax (57-1203)	First \$5 m. exempt, then 2% of value produced		
* Increases to 5.3% in calendar year 2019.			
** Until FY 18-19, administered by the Secretary of State, amended by Laws 2018, LB 1120.			

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 10000 - GENERAL FUND (CONT'D.)

Revenue from the excise tax on cigarettes is deposited in several funds, including the General Fund.

For each package of 20 cigarettes sold with a tax of sixty-four cents, forty-nine cents is deposited in the General Fund. The remaining tax revenue is distributed as prescribed in section 77-2602 in the following order:

1. One cent to the Nebraska Outdoor Recreation Development Cash Fund, except that the distribution must not be less than the amount distributed in FY 97-98;
2. Three cents to the Health and Human Services Cash Fund, except that the distribution must not be less than the amount distributed in FY 97-98;
3. Seven cents to the Building Renewal Allocation Fund, except that the distribution must not be less than the amount distributed in FY 97-98;
4. A total of \$3,800,000 each fiscal year in the Nebraska Public Safety Communication System Cash Fund;
5. A total of \$1,250,000 each fiscal year in the Nebraska Health Care Cash Fund; and
6. If any proceeds remain, the remainder in the Nebraska Capital Construction Fund.

If any money is needed to increase the amount distributed to the funds listed in numbers 1 to 5, above, the amount distributed to the General Fund is reduced.

Fund Summary

2016-17

2017-18

2018-19

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:			
Charitable Gaming Taxes (net of refunds)	3,475,664	3,488,851	3,567,150
Charitable Gaming Fees	87,765	198,540	81,930
Cigarette Dealer Licenses	18,500	19,500	16,500
Cigarette Tax (net of refunds)	32,467,594	31,092,550	28,338,305
Lodging Tax Administration Fee	316,927	322,716	329,384
Mechanical Amusement Device Tax (net of refunds)	388,615	416,365	448,215
Music Licensing Agency Tax	139,647	257,027	211,076
New Markets Jobs Application Fee	0	60,000	0
Pari-mutuel Wagering Tax (net of refunds)	154,343	150,965	136,637
Prepaid Wireless Surcharge	23,401	22,631	14,682
Uranium Severance Tax	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Revenue Enforcement Fund was created 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. Beginning in FY 06-07, receipts received through this special enforcement effort are tracked with 20% of the proceeds, not to exceed \$750,000, to be deposited into the fund.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

Laws 2010, LB 779, authorized transfers from the Civic and Community Center Financing Fund at the direction of the Legislature to administer the Sports Arena Facility Financing Assistance Act.

Laws 2011, LB 642 authorized 10% of proceeds from contracts to identify nonfilers of tax returns, underreporters, nonpayers of taxes, or improper or fraudulent payments to be deposited into the fund.

Laws 2019, LB 538 and LB 237 authorized additional funds pursuant to the Mechanical Amusement Device Act and motor vehicle sales tax collection fees, respectively, to be deposited into the fund, beginning in FY 19-20.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	20% of special enforcement receipts, not to exceed \$750,000 10% of proceeds from contracts to identify nonfilers, underreporters, nonpayers, or improper payments		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	638,665	764,377	452,392
Revenue:			
Operating Transfers In	945,763	162,695	793,900
Operating Transfers Out	0	550,000	-167,922
Investment Interest	13,696	16,426	10,736
Total Revenue	959,459	729,121	636,714
Expenditures:			
Personal Services	712,739	976,852	791,871
Operating Expenses	121,008	64,254	630
Total Expenditures	833,747	1,041,106	792,501
Ending Balance	<u>764,377</u>	<u>452,392</u>	<u>296,605</u>
Highest month-ending balance	963,414	1,016,452	689,058
Lowest month-ending	277,791	452,392	93,527

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Property Assessment Division Cash Fund collects fees for various centrally-assessed property taxes collected and enforced by the Department of Revenue Property Assessment Division, including airline, carline, and motor fleet personal property tax. The fund receives fees for seminar registrations, examinations, and reimbursements for any services performed for county assessors. The department is also authorized to charge for publications, manuals, and lists, but no longer charges fees to mail these documents and instead provides them electronically.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Airline tax collection fee (77-1250)	3%	3%	3%
Carline tax collection fee (77-684)	3%	3%	3%
Motor fleet tax collection fee (60-3,202)	3% of 30%	3% of 30%	3% of 30%
Uniform System for Preparation of Tax Records (77-1332)	-----	Actual Cost	-----
Assessor examination (77-421)	\$75	\$75	\$75

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	718,903	818,198	692,546

Revenue:			
PTAS Fees 77-1331	145,797	146,146	0
3% Collection Fees	0	202,705	110,493
Fleet Tax Fees	294,086	298,954	311,197
Registration, License, and Exam Fees	27,225	17,025	43,483
Investment Interest	13,714	13,171	15,035
Operating Transfers	114,683	-50,000	38,302
Miscellaneous Revenues	895	2,942	2,645
Total Revenue	596,400	630,943	521,155

Expenditures:			
Personal Services	456,685	583,127	503,260
Operating Expenses	38,759	171,350	22,548
Travel Expenses	1,659	2,120	1,624
Capital Outlay	0	0	0
Total Expenditures	497,103	756,597	527,432

Ending Balance	818,198	692,546	686,269
Highest month-ending balance	818,198	715,266	700,428
Lowest month-ending balance	557,371	430,643	562,132

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21551 - AIRLINE AND CARLINE CASH FUND

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Department of Revenue Property Assessment Division collects the airline and carline tax, which are centrally-assessed 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. Prior to 2004, these taxes were 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Airline tax (77-1249)		Statutory Formula	
Carline tax (77-684)		Statutory Formula	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	898,649	2,305,225	1,377,646
Revenue:			
Airline Tax (net of refunds)	669,734	-72,564	732,113
Carline Tax (net of refunds)	4,544,077	-876,663	3,407,440
Investment Interest	15,524	21,648	23,935
Miscellaneous	0	0	0
Operating Transfers Out	-3,822,759	0	-4,669,821
Total Revenue	1,406,576	-927,579	-506,333
Ending Balance	<u>2,305,225</u>	<u>1,377,646</u>	<u>871,312</u>
Highest month-ending balance	3,212,723	4,138,826	3,681,577
Lowest month-ending balance	227,090	232,533	256,107

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

This fund pays the operating expenses of lottery games pursuant to the State Lottery Act. Laws 1993, LB 138 authorized the lottery, 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.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfers for expenses by legislative appropriation			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,254,503	1,131,764	1,238,183
Revenue:			
Investment Interest	43,397	39,979	51,484
Reimbursements Non-government	4,144	2,038	2,952
Revenue Settlements	2,600	2,500	16,500
Operating Transfers In	20,000,000	20,000,000	20,000,000
Miscellaneous	4,608	3,517	1,351
Total Revenue	20,054,749	20,048,034	20,072,287
Expenditures:			
Personal Services	1,534,760	1,574,048	1,587,100
Operating Expenses	18,583,241	18,305,523	19,441,752
Travel Expenses	36,755	37,589	31,968
Capital Outlay	22,733	24,454	19,833
Total Expenditures	20,177,489	19,941,614	21,080,653
Ending Balance	<u>1,131,764</u>	<u>1,238,183</u>	<u>229,816</u>
Highest month-ending balance	3,852,071	3,310,149	4,825,623
Lowest month-ending balance	1,131,764	271,669	229,816

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

Laws 1990, LB 260 placed a tax on marijuana and other illegal drugs, collected and distributed by the Department of Revenue. All tax receipts are deposited into this cash fund until distributed to the State Patrol and/or appropriate county. The Department of Revenue retains 5% of all untested receipts that have been distributed.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Collection fee (77-4310.01)	5%	5%	5%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	97,545	170,780	273,135
Revenue:			
Taxes	72,993	125,884	-80,583
Investment Interest	1,740	2,425	3,458
Operating Transfers Out	0	-25,000	0
Other Licenses/Permits	206	-123	19
Total Revenue	74,939	103,186	-77,106
Expenditures:			
Personal Services	1,704	831	1,940
Total Expenditures	1,704	831	1,940
Ending Balance	<u>170,780</u>	<u>273,135</u>	<u>194,089</u>
Highest month-ending balance	170,780	273,135	227,333
Lowest month-ending balance	29,670	48,669	88,822

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: Keisha Patent @ 402-471-0059

The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering tire and recycling fees collected pursuant to the Waste Reduction and Recycling Incentive Act (sections 81-15,158.01 to 81-15,165). The amount is deposited in the Waste Reduction and Recycling Incentive Fees Collection Fund.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Actual expenses are withheld from taxes collected			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	15,557	58,805	31,755
Revenue:			
Operating Transfers In	180,000	120,000	60,000
Investment Interest	617	950	875
Total Revenue	180,617	120,950	60,875
Expenditures:			
Personal Services	125,677	136,081	72,419
Operating Expenses	11,692	11,919	12,144
Total Expenditures	137,369	148,000	84,563
Ending Balance	<u>58,805</u>	<u>31,755</u>	<u>8,067</u>
Highest month-ending balance	68,716	59,159	66,609
Lowest month-ending balance	4,718	11,717	8,067

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering petroleum release remedial action fees collected pursuant to section 66-1521. Costs must not exceed \$150,000 each fiscal year, and such costs are prorated based on the number of months the fee is collected whenever the fee is collected for a portion of a year. The amount is deposited in the Petroleum Release Remedial Action Collection Fund.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Actual expenses are withheld from the taxes collected, not to exceed \$150,000 per fiscal year			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	43,192	25,926	52,344
Revenue:			
Operating Transfers In	50,000	100,000	50,000
Investment Interest	675	560	793
Total Revenue	50,675	100,560	50,793
Expenditures:			
Personal Services	67,941	74,142	67,284
Operating Expenses	0	0	0
Total Expenditures	67,941	74,142	67,284
Ending Balance	<u>25,926</u>	<u>52,344</u>	<u>35,853</u>
Highest month-ending balance	55,839	52,344	51,620
Lowest month-ending balance	9,285	4,646	6,547

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Low-Income Home Energy Conservation Act, created by Laws 2008, LB 1001, allowed a public power district to match funds with state funds to provide grants to low-income Nebraska residents to make energy conservation improvements to their homes.

The act, including the statute authorizing the Energy Conservation Improvement Fund, was repealed by Laws 2017, LB 217.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
State matching funds		N/A	N/A

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,622	12,890	187
Revenue:			
Operating Transfers Out	0	-12,730	0
Investment Interest	268	27	4
Total Revenue	268	-12,703	4
Expenditures:			
Other Government Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>12,890</u>	<u>187</u>	<u>191</u>
Highest month-ending balance	12,890	205	191
Lowest month-ending balance	12,643	182	187

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering litter fees collected pursuant to section 66-1521. The amount is deposited in the Litter Fee Collection Fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Actual expenses are withheld from fees collected			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,927	3,848	10,180
Revenue:			
Operating Transfers In	20,000	30,000	20,000
Investment Interest	155	127	216
Total Revenue	20,155	30,127	20,216
Expenditures:			
Personal Services	21,692	22,088	19,512
Operating Expenses	1,542	1,707	2,007
Total Expenditures	23,234	23,795	21,519
Ending Balance	<u>3,848</u>	<u>10,180</u>	<u>8,877</u>
Highest month-ending balance	13,538	11,068	13,303
Lowest month-ending balance	3,096	2,216	2,660

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

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. The fund is used by the Department of Revenue to pay for administrative expenses to collect severance tax.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Administrative fee against gross severance tax receipts (57-705)	1%	1%	1%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	105,079	23,002	41,670
Revenue:			
Severance Tax	21,541	24,389	26,232
Operating Transfers Out	-100,000	0	0
Investment Interest	2,462	695	1,217
Total Revenue	-75,997	25,084	27,449
Expenditures:			
Personal Services	6,080	6,417	4,848
Total Expenditures	6,080	6,417	4,848
Ending Balance	<u>23,002</u>	<u>41,670</u>	<u>64,271</u>
Highest month-ending balance	120,491	41,670	64,271
Lowest month-ending balance	22,303	24,215	43,154

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

Laws 2008, LB 914 created the Nebraska Incentives Cash Fund, which consolidated several cash funds that previously received application fees for economic incentive programs. Any money remaining in the repealed funds was transferred to the Nebraska Incentives Cash Fund on July 18, 2008.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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	2016-17	2017-18	2018-19
Beginning Balance	14,519	28,483	21,283
Revenue:			
Incentive Application Fees (net of refunds)	160,500	131,500	286,700
Investment Interest	1,282	1,551	2,253
Total Revenue	161,782	133,051	288,953
Expenditures:			
Personal Services	147,818	140,252	219,534
Operating Expenses	0	0	0
Total Expenditures	147,818	140,252	219,534
Ending Balance	<u>28,483</u>	<u>21,283</u>	<u>90,702</u>
Highest month-ending balance	134,661	129,976	194,356
Lowest month-ending balance	23,054	21,283	32,928

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Department of Revenue is authorized to collect fees to defray costs of producing a certain booklets, including the Annual Report, Package XN, the Tax Expenditure Report, and the State Funds Booklet, and can charge individuals and agencies for non-confidential information. All forms and reports, including all forms formerly contained in the Package XN (no longer produced), are now available for download and printing on the agency's website.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual Report (77-3,109)		Paper version no longer available – electronic only	
Tax Expenditure Report (77-3,109)		Paper version no longer available – electronic only	
State Funds Booklet (77-3,109)		Paper version no longer available – electronic only	
Non-confidential Information (77-3,118)		Actual cost	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,958	573	2,368
Revenue:			
Sales of Publications	555	1,771	3,975
Investment Interest	20	24	76
Total Revenue	575	1,795	4,051
Expenditures:			
Personal Services	1,960	0	3,809
Operating Expenses	0	0	0
Total Expenditures	1,960	0	3,809
Ending Balance	<u>573</u>	<u>2,368</u>	<u>2,610</u>
Highest month-ending balance	1,714	2,368	5,165
Lowest month-ending balance	123	574	2,373

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Charitable Gaming Operations Fund is used by the Department of Revenue to pay for administrative 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. Laws 2013, LB 6 authorized funds to be used to provide administrative support for the Nebraska Commission on Problem Gambling.

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. The tax rates are described in Fund 10000 – General Fund, Agency 16 – Department of Revenue.

An annual transfer of \$50,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund was increased to \$100,000 by Laws 2018, LB 945. Laws 2019, LB 298 increased the transfer to \$400,000, to occur in quarterly increments of \$100,000, for FY 19-20 and FY 20-21 only. In addition, transfers are authorized to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Percentage of all taxes collected (9-101)	40%	40%	40%
Pickle Card Lottery Act fees			
Sales agent biennial license fee (9-329)	\$100	\$100	\$100
Operator's biennial license fee (9-329.02)	\$100	\$100	\$100
Dispensing device decal (9-345.03)	\$50	\$50	\$50
County and City Lottery Act manufacturer-distributor biennial license fee (9-632)	\$1,525	\$1,525	\$1,525

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	2,878,087	3,752,812	1,969,264
Revenue:			
Charitable Gaming Taxes (net of refunds)	2,304,370	2,318,150	2,386,894
Charitable Gaming Fees (net of refunds)	57,700	94,600	55,015
Investment Interest	76,178	47,192	51,694
Fines, Forfeits, and Penalties	300	2,500	-2,800
Miscellaneous Revenue	269	19,393	-497
Operating Transfers Out	-50,000	-2,850,000	-900,000
Total Revenue	2,388,817	-368,165	1,590,306
Expenditures:			
Personal Services	1,278,158	1,195,831	1,146,195
Operating Expenses	194,454	170,265	204,026
Travel Expenses	40,253	38,998	52,633
Capital Outlay	1,227	10,289	88,935
Total Expenditures	1,514,092	1,415,383	1,491,790
Ending Balance	3,752,812	1,969,264	2,067,780
Highest month-ending balance	4,444,167	2,074,837	3,088,917
Lowest month-ending balance	3,119,384	1,442,346	1,543,215

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Tobacco Products Administrative Cash Fund was created by Laws 1987, LB 730 and receives all revenue from the Tobacco Products Tax Act. The act requires certain entities to be licensed and pay a license fee to distribute tobacco products in the state and imposes a tobacco products tax. The Department of Revenue's administrative expenses are paid from the fund, and the remainder is generally transferred to the General Fund.

Laws 2009, LB 89 changed the tax rate for snuff to 44 cents per ounce (proportionate for fractions of an ounce), but left the tax rate for all other tobacco products unchanged.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
License fees (77-4010)	\$25	\$25	\$25
Tobacco products (77-4008)	20%	20%	20%
Snuff (77-4008)	\$0.44/oz.	\$0.44/oz.	\$0.44/oz.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,292,890	3,034,984	382,143

Revenue:			
Tobacco Products Tax (net of refunds)	9,631,660	8,310,534	9,148,103
Tobacco Products License Fees	525	300	96,870
Investment Interest	170,389	96,157	62,948
Operating Transfers Out	-10,000,000	-11,000,000	-9,595,625
Total Revenue	-197,426	-2,593,009	-287,704

Expenditures:			
Personal Services	56,873	56,612	36,721
Operating Expenses	3,237	1,636	1,478
Travel Expenses	370	1,586	0
Total Expenditures	60,480	59,833	38,199

Ending Balance	<u>3,034,984</u>	<u>382,143</u>	<u>56,240</u>
Highest month-ending balance	12,100,767	5,435,206	4,510,687
Lowest month-ending balance	3,034,984	382,143	56,240

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Motor Fuel Tax Enforcement and Collection Cash Fund was created by Laws 1991, LB 627 to finance a separate budget program to administer 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.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	Transfers from the Highway Trust Fund as appropriated by the Legislature		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,635,308	2,608,831	1,368,064

Revenue:			
Federal Grant	0	1,798	3,350
Investment Interest	55,322	54,919	21,508
Operating Transfers In	1,200,000	1,200,000	0
Operating Transfers Out	0	-1,200,000	0
Miscellaneous Revenue	0	13	165
Total Revenue	1,255,322	56,730	25,023

Expenditures:			
Personal Services	1,183,500	1,193,116	1,116,636
Operating Expenses	76,240	93,202	96,017
Travel Expenses	16,447	11,179	14,361
Capital Outlay	5,612	0	0
Total Expenditures	1,281,799	1,297,497	1,227,014

Ending Balance	<u>2,608,831</u>	<u>1,368,064</u>	<u>165,073</u>
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Highest month-ending balance	2,649,540	2,616,989	1,281,528
Lowest month-ending balance	2,597,029	1,367,934	165,073

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21750 – COMPULSIVE GAMBLERS ASSISTANCE FUND (9-1006)
EXPENDED IN PROGRAM 164**

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Nebraska Commission on Problem Gambling was created by Laws 2013, LB 6 and placed in the Department of Revenue’s Charitable Gaming Division for administrative purposes. The bill transferred the Compulsive Gamblers Assistance Fund from the Department of Health and Human Services, where the program was previously administered, to the Commission.

The fund receives revenue from several sources, including:

- The first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after the payment of prizes, operating expenses, and the initial \$500,000 transfer;
- A transfer from the Charitable Gaming Division each fiscal year, which was increased from \$50,000 to \$100,000 annually by Laws 2018, LB 945, and for FY 19-20 and FY 20-21 only, will be a quarterly transfer of \$100,000 for a total of \$400,000 (Laws 2019, LB298); and
- An appropriation from the Nebraska Health Care Cash Fund of \$250,000 annually.

Money in the fund must be used for providing assistance to agencies, individuals, and others who provide education, assistance, and counseling to those experiencing difficulty as a result of problem gambling, to promote awareness of problem gambling assistance programs, and to pay expenses of the Gamblers Assistance Program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	Statutorily determined and appropriated amounts		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,327,286	1,022,604	726,734
Revenue:			
Investment Interest	27,273	20,305	17,387
Operating Transfers In	1,258,165	1,301,501	1,390,932
Total Revenue	1,285,438	1,321,806	1,408,319
Expenditures:			
Personal Services	118,800	136,244	140,516
Operating Expenses	525,901	468,597	435,072
Travel Expenses	5,191	3,909	1,282
Contractual Aid	940,228	1,008,926	967,072
Total Expenditures	1,590,120	1,617,676	1,543,942
Ending Balance	<u>1,022,604</u>	<u>726,734</u>	<u>591,110</u>
Highest month-ending balance	1,539,840	1,180,715	956,020
Lowest month-ending balance	985,711	687,777	436,941

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The State Athletic Commissioner's Cash Fund provides funding for the operation of the State Athletic Commission, which is located in the Charitable Gaming Division of the Department of Revenue. Sources of revenue include the athletic tax on professional and amateur mixed martial arts matches and professional boxing matches; events fees; and license fees assessed on match participants and officials.

Laws 1983, LB 469 authorized transfers to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Amateur event fee (81-8,130)	\$25	\$25	\$25
Professional event fee (81-8,130)*	\$200	\$200	\$200
Annual license fees			
Promoter (81-8,130.01)	\$200	\$200	\$200
Matchmaker (81-8,133.01)	\$50	\$50	\$50
Referee (81-8,133)	\$35	\$35	\$35
Physician, manager, judge, timekeepers, seconds, contestant fee (81-8,133.01)	\$20	\$20	\$20
Athletic tax (81-8,135)	5% of gross receipts plus 5% sale of TV rights		
* Applies to any event where professionals compete, including a mixed pro/amateur event.			

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	366,501	385,258	203,347
Revenue:			
Retailers Sales & Use Tax	16	-403	-256
Athletic Tax	45,117	48,108	73,744
Entertainment Tax	43,250	47,175	163,300
Event and License Fees and Charges	16,630	16,658	13,800
Investment Interest	7,957	4,999	7,996
Miscellaneous Collection Fee	199	313	304
Operating Transfers Out	0	-200,000	0
Total Revenue	113,169	-83,150	258,888
Expenditures:			
Personal Services	73,773	76,601	80,813
Operating Expenses	13,325	13,814	9,312
Travel Expenses	7,314	7,119	5,340
Capital Outlay	0	1,227	0
Total Expenditures	94,412	98,761	95,465
Ending Balance	385,258	203,347	366,770
Highest month-ending balance	413,038	244,640	402,704
Lowest month-ending balance	348,138	182,099	193,331

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

Laws 2007, LB 367 created the Property Tax Credit Cash Fund for the purpose of distributing a tax credit for property taxes levied against real property. 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. As amended by Laws 2017, LB 217, the credit for real property owner is calculated by using: 120% of the taxable value for agricultural and horticultural land; and the taxable value for all other types of real property. The total amount of aid provided is at the discretion of the Legislature and is to be made from available revenue.

Laws 2007, LB 367 authorized transfers to the General Fund at the direction of the Legislature.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfers from the General Fund	\$202,000,000	\$221,000,000	\$221,000,000

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,006,479	6,252,983	6,185,837
Revenue:			
Operating Transfers In	202,000,000	221,000,000	221,000,000
Miscellaneous Adjustments	366,548	153,215	258,204
Investment Interest	1,033,684	1,144,261	1,315,292
Total Revenue	203,400,232	222,297,475	222,573,496
Expenditures:			
Aid to Local Governments	202,153,728	222,364,622	222,445,960
Total Expenditures	202,153,728	222,364,622	222,445,960
Ending Balance	<u>6,252,983</u>	<u>6,185,837</u>	<u>6,313,373</u>
Highest month-ending balance	207,421,856	227,415,738	227,495,586
Lowest month-ending balance	4,211,068	4,732,107	5,101,554

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20750 - NOXIOUS WEED CASH FUND (2-958)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Annual product registration (amount designated in 2-2634 for Fund 2075)	\$30	\$30	\$30

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	127,099	104,991	59,346
Revenue:			
General business fees	381,422	392,582	393,737
Investment interest	2,985	2,705	3,368
Miscellaneous	3,607	2,804	2,296
Total Revenue	388,014	398,091	399,401
Expenditures:			
Animal and Plant Health Protection	410,121	443,736	291,205
Total Expenditures	410,121	443,736	291,205
Ending Balance	104,991	59,346	167,542
Highest month-ending balance	292,195	254,954	284,243
Lowest month-ending balance	513	1,023	44

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20755 – NOXIOUS WEED/INVASIVE SPECIES (2.958.01)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See above			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	30,082	17,239	14,142
Revenue:			
Interest	463	175	80
Total Revenue	463	175	80
Expenditures:			
Animal and Plant Health Protection	13,306	3,272	14,213
Total Expenditures	13,306	3,272	14,213
Ending Balance	<u>17,239</u>	<u>14,142</u>	<u>9</u>
Highest month-ending balance	29,445	35,899	12,951
Lowest month-ending balance	16,994	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20760 - TRACTOR PERMIT CASH FUND (2-2705.01)
EXPENDED IN PROGRAM 057**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Application/Permit Fee (2-2705.01)	\$50	\$50	\$50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	9,100	10,795	7,494
Revenue:			
Application/permit fee	6,800	4,269	2,500
Interest	218	191	95
Total Revenue	7,018	4,460	2,595
Expenditures:			
Food Safety and Consumer Protection	5,323	7,761	7,646
Total Expenditures	5,323	7,761	7,646
Ending Balance	<u>10,795</u>	<u>7,494</u>	<u>2,443</u>
Highest month-ending balance	11,455	10,409	6,872
Lowest month-ending balance	9,754	7,050	1,016

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20770 - NEBRASKA ORIGIN AND PREMIUM QUALITY GRAIN CASH FUND (2-3814)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Grain Inspection (2-3814)	-----	See description -----	-----
Grain Analysis (2-3814)	-----	See description -----	-----
Grain Certificate (2-3814)	-----	See description -----	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 purchases via UPS or U.S. Postal Service	\$25.00	\$25.00	\$25.00

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	78,663	82,156	84,094
Revenue:			
Book publication	10,526	8,090	6,662
Interest	1,543	1,502	2,055
Miscellaneous	8	17	112
Total Revenue	12,077	9,609	8,829
Expenditures:			
Animal and Plant Health Protection	8,584	7,671	4,353
Total Expenditures	8,584	7,671	4,353
Ending Balance	<u>82,156</u>	<u>84,094</u>	<u>88,570</u>
Highest month-ending balance	81,310	83,265	87,598
Lowest month-ending balance	42,160	60,461	83,324

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20790 – PESTICIDE ADMINISTRATON CASH FUND (2-2627)
EXPENDED IN PROGRAM 027 and 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund)	\$15	\$15	\$15
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%		
Aerial Applicator (2-2656)	\$100	\$100	\$100

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	512,796	331,954	194,040
Revenue:			
Product registration	190,708	196,290	195,960
Interest	9,369	5,785	4,443
Reimbursement	863	2,579	2,518
Dealers	34,825	34,250	34,463
Penalties	16,125	24,094	14,164
Miscellaneous	2,613	838	0
Aerial Applicator license	11,300	10,900	10,896
Total Revenue	265,803	274,736	262,444
Expenditures:			
Animal and Plant Health Protection	327,463	383,562	284,444
Shared Services	119,182	29,088	18,297
Total Expenditures	446,645	412,650	302,741
Ending Balance	331,954	194,040	153,743
Highest month-ending balance	489,648	308,159	265,167
Lowest month-ending balance	330,859	185,521	100,212

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20810 - COMMERCIAL FEED ADMINISTRATION CASH FUND (54-857)
EXPENDED IN PROGRAMS 027, 063 and 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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

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

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	694,726	592,260	482,065
Revenue:			
Inspection fee	928,207	948,011	922,746
Firm registration	33,945	33,180	32,234
Interest	16,397	14,252	11,174
Miscellaneous	9,663	21,195	5,766
Total Revenue	988,212	1,016,638	971,920
Expenditures:			
Animal and Plant Health Protection	581,520	588,212	608,618
Shared Services	480,858	509,631	561,471
Ag Promotion and Development	28,190	28,990	1,100
Total Expenditures	1,090,678	1,126,833	1,194,855
Ending Balance	592,260	482,065	259,130
Highest month-ending balance	984,547	781,375	611,520
Lowest month-ending balance	591,694	481,967	259,130

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20820 - FERTILIZERS AND SOIL CONDITIONERS ADMIN. FUND (81-2,162.27)
EXPENDED IN PROGRAMS 027 AND 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. A \$275,000 transfer out to the General Fund was authorized for FY19-20.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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.			

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	427,705	462,153	483,352
Revenue:			
Inspection fee	427,705	456,226	396,517
Firm registration	27,820	27,220	26,986
Interest	12,097	12,831	7,736
Miscellaneous	408	15,604	8,729
Transfers out	0	0	-275,000
Total Revenue	468,030	511,881	164,968
Expenditures:			
Animal and Plant Health Protection	216,399	268,357	258,045
Shared Services	217,183	222,325	327,087
Total Expenditures	433,582	490,682	585,132
Ending Balance	<u>462,153</u>	<u>483,352</u>	<u>63,188</u>
Highest month-ending balance	659,355	673,481	428,668
Lowest month-ending balance	462,120	483,298	63,188

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20830 - NEBRASKA POULTRY AND EGG DEVELOPMENT,
UTILIZATION AND MARKETING FUND (2-3413)
EXPENDED IN PROGRAM 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 5¢/case	NTE 5¢/case	NTE 5¢/case
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 1.5¢/hen	2¢/tom 1.5¢/hen	2¢/tom 1.5¢/hen

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	105,814	143,727	97,584
Revenue:			
Egg fees	224,263	193,965	207,311
Turkey fees	29,708	25,297	15,296
Import egg fees	52,368	59,556	55,166
Interest	3,066	3,552	2,822
Egg fee refunds and miscellaneous adjustments	-186,433	-151,226	-167,457
	122,972	131,144	113,138
Expenditures:			
Ag Promotion and Development	85,059	177,287	120,491
Total Expenditures	85,059	177,287	120,491
Ending Balance	<u>143,727</u>	<u>97,584</u>	<u>90,231</u>
Highest month-ending balance	165,334	182,622	139,291
Lowest month-ending balance	128,922	97,240	89,887

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20840 - NEBRASKA AGRICULTURAL PRODUCTS
MARKETING CASH FUND (2-3812)
EXPENDED IN PROGRAMS 057, 063 AND 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	145,550	74,444	11,427
Revenue:			
Professional fees/Export marketing services	66,266	78,187	78,946
Interest	2,183	1,125	1,044
Miscellaneous	13,272	100,527	46,466
Total Revenue	82,176	179,839	126,456
Expenditures:			
Shared Services	0	35,552	37,245
Food Safety and Consumer Protection	7,014	13,487	4,323
Ag Promotion and Development	160,146	193,817	26,005
Total Expenditures	167,160	242,856	67,573
Ending Balance	<u>74,444</u>	<u>11,427</u>	<u>70,310</u>
Highest month-ending balance	136,101	88,793	86,742
Lowest month-ending balance	67,159	7,957	7,056

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20850 - SOIL AND PLANT ANALYSIS LABORATORY CASH FUND (2-3110)
EXPENDED IN PROGRAM 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Registration fees (2-3103)	\$100	\$100	\$100

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,623	459	1,246
Revenue:			
Registration fees	500	800	400
Interest	17	13	30
Total Revenue	517	813	430
Expenditures:			
Shared Services	2,681	26	3
Total Expenditures	2,681	26	3
Ending Balance	<u>459</u>	<u>1,246</u>	<u>1,673</u>
Highest month-ending balance	2,246	1,161	1,588
Lowest month-ending balance	23	653	1,260

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20870 - STATE APIARY CASH FUND (81-2,174)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 (81-2174 & 81-2173)	---- \$15/hour plus \$.24 a mile ----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,992	2,182	1,444
Revenue:			
Certification service fee	150	300	0
Interest	44	44	24
Total Revenue	194	344	24
Expenditures:			
Animal and Plant Health Protection	4	1,082	1,468
Total Expenditures	4	1,082	1,468
Ending Balance	<u>2,182</u>	<u>1,444</u>	<u>0</u>
Highest month-ending balance	2,182	2,344	1,316
Lowest month-ending balance	1,996	1,444	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20890 - PURE FOOD CASH FUND (81-2,291)
EXPENDED IN PROGRAMS 057 AND 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. Laws governing the fund give the director the ability to set fees, based upon program fund appropriations. Fee revenue shall not be greater than 107% of program fund appropriations and the year-end cash fund balance shall not be greater than 17% of the program cash fund appropriation.

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See above (81-2,270)			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	137,009	110,909	62,832
Revenue:			
Inspection fee	723,831	667,166	780,512
Permit fee	65,070	73,310	89,942
Interest	8,386	7,691	7,796
Miscellaneous	20,596	111,198	827
Penalties	26,080	10,828	71,812
Total Revenue	843,963	870,193	950,889
Expenditures:			
Shared Services	68,908	12,948	168,560
Food Safety and Consumer Protection	800,155	905,322	754,680
Total Expenditures	869,063	918,270	923,240
Ending Balance	<u>110,909</u>	<u>62,832</u>	<u>90,481</u>
Highest month-ending balance	612,336	563,546	555,727
Lowest month-ending balance	110,755	61,552	73,275

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Animal Damage Control Cash Fund consists of funds received from any source to carry out the program pursuant to section 81-2,237, 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Sale of furs (81-2,237)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	0
Revenue:			
Fees collected	0	0	0
Investment interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Shared Services	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 (54-2292)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Pseudorabies Control Cash Fund consists 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
54-2292 creates a fund for collection of gifts, grants, costs and charges.	0	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	0
Revenue:			
Fees collected	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 027 AND 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Seed Firm Registration (81-2,147.10)	\$25 to \$750/annual	\$25 to \$750/annual	\$25 to \$750/annual

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	50,588	14,264	141
Revenue:			
Seed firm registration	41,525	45,875	49,859
Interest	826	275	550
Miscellaneous	2,800	0	0
Fines and Penalties	480	670	770
Total Revenue	45,631	46,820	51,179
Expenditures:			
Animal and Plant Health Protection	81,955	60,943	1,223
Total Expenditures	81,955	60,943	1,223
Ending Balance	<u>14,264</u>	<u>141</u>	<u>50,097</u>
Highest month-ending balance	48,660	26,441	50,097
Lowest month-ending balance	13,913	112	15

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21790 - PLANT PROTECTION AND PLANT PEST CASH FUND (2-1019.01)
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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	2016-17	2017-18	2018-19
Nursery Grower Inspection (2-1091.02)	\$5 per each additional acre	\$5 per each additional acre	\$5 per each additional acre
Nursery	\$115 annually	\$115 annually	\$115 annually
Field inspections (2-1019.02)	----- 42¢/mile plus \$24/hr. -----		
Corn Borer Certificate Fees (2-1019.02)	25¢ each	25¢ each	25¢ each
Phytosanitary certificate (2-1019.02)	\$30	\$30	\$30
Phytosanitary certificate (phone) (2-1019.02)	\$7 additional	\$7 additional	\$7 additional
Phytosanitary inspections, includes driving time (2-1019.02)	----- 42¢/mile plus \$24/hr. -----		
Corn Borer License Fees (2-1019.02)	\$50	\$50	\$50

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	232,693	314,680	338,728
Revenue:			
Nursery inspection	115	0	0
Nursery dealers	231,470	237,815	303,966
Field inspections	4,357	4,024	5,283
Interest	4,477	5,579	7,027
Corn Borer License fees and certificates	7,894	6,975	7,312
Nursery license	144,485	126,102	121,709
Fines and Penalties	10,405	4,070	5,042
Miscellaneous	709	-300	1,940
Total Revenue	403,912	384,265	452,279
Expenditures:			
Animal and Plant Health Protection	321,925	360,237	407,070
Total Expenditures	321,925	360,237	407,070
Ending Balance	314,680	338,728	383,937
Highest month-ending balance	313,750	338,298	383,937
Lowest month-ending balance	159,382	220,353	254,235

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21800 - AG PRODUCTS MARKETING INFORMATION CASH FUND (81-2,164.03)
EXPENDED IN PROGRAMS 027 and 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Sale of publications (81-2,164)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	44,180	49,324	22,781
Revenue:			
Interest	1,172	937	798
Miscellaneous	10,503	0	19,722
Market News Fees	20,620	18,548	22,298
Total Revenue	32,295	19,485	42,818
Expenditures:			
Ag Promotion and Development	27,151	46,028	34,915
Total Expenditures	27,151	46,028	34,915
Ending Balance	<u>49,324</u>	<u>22,781</u>	<u>30,684</u>
Highest month-ending balance	64,578	53,100	53,768
Lowest month-ending balance	42,502	22,771	8,721

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21810 - PURE MILK CASH FUND (2-3911)
EXPENDED IN PROGRAMS 057 AND 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	56,582	83,290	56,284
Revenue:			
Milk inspection fees and licenses	291,859	259,599	246,911
Interest	1,629	1,657	1,084
Miscellaneous	8	11	6,452
Total Revenue	293,496	261,267	254,447
Expenditures:			
Shared Services	88,966	98,621	108,661
Food Safety and Consumer Protection	177,816	189,652	168,144
Total Expenditures	266,782	288,273	276,805
Ending Balance	<u>83,290</u>	<u>56,284</u>	<u>33,926</u>
Highest month-ending balance	92,776	91,379	60,959
Lowest month-ending balance	59,301	56,259	27,673

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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)			
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	.0140/cwt.	.0140/cwt.	.0140/cwt.
Milk produced by a milk plant	.105/cwt.	.105/cwt.	.105/cwt.
Components of milk processed at a milk plant	.0070/cwt.	.0070/cwt.	.0070/cwt.

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 @ 402-471-0056

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 and livestock dealers. 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Veterinary inspection at auction market (54-1180)	Minimum veterinarian inspection fees set by regulation (guaranteed daily minimum - \$25)		
Livestock or poultry establishment license (54-1904)	\$50/annually	\$50/annually	\$50/annually
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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	125,609	143,206	166,091
Revenue:			
Inspection fees	718,884	718,242	724,893
Licenses	11,000	14,005	13,150
Interest	3,585	3,883	4,831
Miscellaneous	0	13,143	11,431
Total Revenue	733,469	749,273	754,305
Expenditures:			
Animal and Plant Health Protection	715,872	726,388	739,059
Total Expenditures	715,872	726,388	739,059
Ending Balance	<u>143,206</u>	<u>166,091</u>	<u>181,337</u>
Highest month-ending balance	204,422	208,486	235,870
Lowest month-ending balance	120,886	138,583	150,358

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21840 - NEBRASKA POTATO DEVELOPMENT FUND (2-1808)
EXPENDED IN PROGRAM 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Potato taxes (2-1807)	NTE 2¢/cwt	NTE 2¢/cwt	NTE 2¢/cwt
Potato taxes (2-1807) actual	1¢/cwt	1¢/cwt	1¢/cwt

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	142,180	185,301	195,636
Revenue:			
Potato fees	70,031	71,502	70,144
Interest	4,079	4,662	4,809
Miscellaneous/Fines and Penalties	703	369	0
Total Revenue	74,813	76,533	74,953
Expenditures:			
Ag Promotion and Development	31,692	66,198	97,914
Total Expenditures	31,692	66,198	97,914
Ending Balance	<u>185,301</u>	<u>195,636</u>	<u>172,675</u>
Highest month-ending balance	208,574	252,678	249,047
Lowest month-ending balance	159,099	195,370	172,139

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	410	812	5,504
Revenue:			
Registration fees	3,667	3,681	3,845
Interest	39	25	178
Miscellaneous	250	986	325
Total Revenue	3,956	4,692	4,348
Expenditures:			
Animal and Plant Health Protection	3,554	0	1,831
Total Expenditures	3,554	0	1,831
Ending Balance	<u>8,125</u>	<u>5,504</u>	<u>8,021</u>
Highest month-ending balance	3,594	5,711	8,554
Lowest month-ending balance	402	0	5,529

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21870 - WEIGHTS & MEASURES ADMINISTRATIVE FUND (89-1,100)
EXPENDED IN PROGRAM 057**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Weights and Measures Administrative Fund receives money for one-time permit fees and for laboratory testing fees, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices and meters. Laws governing the fund give the director the ability to set fees, based upon program fund appropriations. Fee revenue shall not be greater than 107% of program fund appropriations and the year-end cash fund balance shall not be greater than 17% of the program cash fund appropriation.

The fund is used to defray 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See above. (89-187)			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	303,717	129,496	366,305
Revenue:			
Registration	900,335	905,765	920,326
Voluntary registration	7,243	10,266	9,115
Laboratory fees	0	28,024	44,653
Interest	13,332	12,913	18,560
Fines, fees and miscellaneous	52,360	85,590	75,543
Permit fee	1,705	1,625	1,710
Transfers out			
Total Revenue	974,975	1,044,183	1,069,907
Expenditures:			
Food Safety and Consumer Protection	1,149,196	807,374	987,966
Total Expenditures	1,149,196	807,374	987,966
Ending Balance	<u>129,496</u>	<u>366,305</u>	<u>448,246</u>
Highest month-ending balance	974,615	804,646	1,080,285
Lowest month-ending balance	185,708	366,504	448,246

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. Per Section 13 LB 134 during the 2017 legislative session, the Graded Egg Act was repealed effective March 7, 2017. The State Treasurer transferred the balance remaining in the Graded Egg Fund to the Pure Food Cash Fund and regulation of eggs is now a part of the Pure Food program functions.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	353	404	0
Revenue:			
Egg licenses and inspection fees	43	35	0
Interest	8	1	0
Miscellaneous	0	-440	0
Total Revenue	51	-404	0
Expenditures:			
Food Safety and Consumer Protection	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>404</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	404	440	0
Lowest month-ending balance	361	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 21880 - GRADED EGG FUND (2-3521), cont'd.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual license fee (2-3520)	\$2.50	0	0
Inspection fees: (2-3520)			
Retailers:			
1-10 thirty dozen cases annual average per week	5.00	0	0
11-25 thirty dozen cases annual average per week	7.50	0	0
26 or more thirty dozen cases annual average per week	10.00	0	0
Egg Handlers:			
1-10 thirty dozen cases annual average per week	5.00	0	0
11-200 thirty dozen cases annual average per week	25.00	0	0
201-500 thirty dozen cases annual average per week	50.00	0	0
501-1000 thirty dozen cases annual average per week	75.00	0	0
1,001-1,500 thirty dozen cases annual average per week	100.00	0	0
1,501-2,000 thirty dozen cases annual average per week	125.00	0	0
2,001-2,500 thirty dozen cases annual average per week	150.00	0	0
2,501 or more thirty dozen cases annual average per week	200.00	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21885 - AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND (81-2,293)
EXPENDED IN PROGRAM 027**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. The Department is directed to develop an equitable system of billing and charges to as nearly as possible reflect the actual cost of services.

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See above			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	34,317	43,556	11
Revenue:			
Professional and technical services	14,840	720	0
Interest	836	595	32
Miscellaneous adjustments	0	0	1,630
Total Revenue	15,676	1,315	1,662
Expenditures:			
Shared Services	6,437	44,860	0
Total Expenditures	6,437	44,860	0
Ending Balance	<u>43,556</u>	<u>11</u>	<u>1,673</u>
Highest month-ending balance	43,556	43,205	1,673
Lowest month-ending balance	35,242	9	11

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21889 – AGRICULTURAL SUPPLIERS LEASE PROTECTION CASH FUND (2-5508)
EXPENDED IN PROGRAM 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual product registration (amount designated in 2-2634 for Fund 2195)	\$60	\$60	\$60

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	190,626	219,189	282,016
Revenue:			
Pesticide fee	762,858	785,160	781,536
Interest	7,094	8,050	9,437
Miscellaneous	0	6,755	-50,000
Total Revenue	769,952	799,965	740,973
Expenditures:			
Animal and Plant Health Protection	741,389	737,138	787,943
Total Expenditures	741,389	737,138	787,943
Ending Balance	<u>219,189</u>	<u>282,016</u>	<u>235,046</u>
Highest month-ending balance	666,496	158,118	235,046
Lowest month-ending balance	33,194	0	5,036

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 @ 402-471-0056

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. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Facility license fee for a facility not housing dogs or cats (54-627)	\$175	\$175	\$175
Facility licensing fees (54-627):			
Initial license fee	\$125	\$125	\$125
Facilities with 10 or fewer dogs and cats	\$175	\$175	\$175
Facilities with 11 to 50 dogs or cats	\$225	\$225	\$225
Facilities with 51 to 100 dogs or cats	\$275	\$275	\$275
Facilities with 101 to 150 dogs or cats	\$325	\$325	\$325
Facilities with 151 to 200 dogs or cats	\$375	\$375	\$375
Facilities with 201 to 250 dogs or cats	\$425	\$425	\$425
Facilities with 251 to 300 dogs or cats	\$475	\$475	\$475
Facilities with 301 to 350 dogs or cats	\$525	\$525	\$525
Facilities with 351 to 400 dogs or cats	\$575	\$575	\$575
Facilities with 401 to 450 dogs or cats	\$625	\$625	\$625
Facilities with 451 to 500 dogs or cats	\$575	\$575	\$575
Facilities with over 500 dogs or cats	\$2,100	\$2,100	\$2,100
Failure to renew license prior to expiration date	20% of fees due	20% of fees due	20% of fees due
Animal rescue facility (54-627)	\$150	\$150	\$150
Local license fee (54-627)	\$1.22 per license	\$1.22 per license	\$1.22 per license

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	86,614	115,904	111,106
Revenue:			
Registration fees	140,841	136,929	139,246
Interest	1,347	1,473	1,817
Miscellaneous	9,183	6,839	10,170
Local license fees	291,430	278,437	308,896
Total Revenue	442,801	423,678	460,129
Expenditures:			
Animal and Plant Health Protection	413,511	428,476	470,106
Total Expenditures	413,511	428,476	470,106
Ending Balance	115,904	111,106	101,129
Highest month-ending balance	167,091	158,118	177,317
Lowest month-ending balance	18,608	0	5,036

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	45,285	124,301	200,193

Revenue:			
Alcohol taxes	17,198	17,083	15,290
Excise tax	8,455	8,448	8,370
Shippers License	236,500	277,000	293,000
Interest	1,389	3,301	4,996
Miscellaneous	0	0	
Total Revenue	263,542	305,832	321,656

Expenditures:			
Ag Promotion and Development	184,526	229,940	241,116
Total Expenditures	184,526	229,940	241,116

Ending Balance	<u>124,301</u>	<u>200,193</u>	<u>280,733</u>
Highest month-ending balance	174,112	324,851	359,537
Lowest month-ending balance	3,681	101,312	130,308

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21980 – NEBRASKA BEER INDUSTRY PROMOTION FUND (53-504)
EXPENDED IN PROGRAM 564**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Nebraska Beer Industry Promotion Fund receives a fee from shipping licenses issued to beer manufacturers pursuant to subsection (2) of section 53-123.15, gifts, grants, bequests, and any money appropriated by the Legislature. In addition to the annual license fee imposed by section 53-124.01, each holder of a craft brewery license shall pay an annual fee to the Nebraska Liquor Control Commission or shall opt out of paying the additional fee on forms provided by the commission. Fees collected pursuant to this subsection shall be remitted to the State Treasurer for credit to the fund. The Department of Agriculture, at the direction of and in cooperation with the Nebraska Craft Brewery Board, shall use the fund to develop and maintain programs for the research and advancement of the beer brewing process, the marketing and promotion of the beer industry in Nebraska, and the marketing and promotion of agricultural product and their byproducts grown and produced in Nebraska for use in the beer industry. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual License Fee (53-124)	\$250	\$250	\$250
Shipping License (53-123.15)	\$1,000	\$1,000	\$1,000

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	119,957	137,845
Revenue:			
Beer Shipper and voluntary craft brew	120,750	113,000	124,750
Interest	435	2,451	2,562
Miscellaneous	0	0	
Total Revenue	121,185	115,451	127,312
Expenditures:			
Shared Services	1,228	97,563	139,901
Total Expenditures	1,228	97,563	139,901
Ending Balance	<u>119,957</u>	<u>137,845</u>	<u>125,256</u>
Highest month-ending balance	119,957	157,813	164,556
Lowest month-ending balance	932	82,430	66,011

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Management Services Expense Revolving Fund receives funds from focus areas in 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Office Management Services (81-201.04)	-----	See Fund Description	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	45,159	125,340	236,569
Revenue:			
Professional and technical services	661,207	527,102	392,572
Federal contracts and grants reimbursed	0	0	0
Interest	2,726	4,687	5,254
Miscellaneous	60,842	108,256	-103,977
Total Revenue	724,775	640,045	293,849
Expenditures:			
Shared Services	644,594	528,816	414,596
Total Expenditures	644,594	528,816	414,596
Ending Balance	<u>125,340</u>	<u>236,569</u>	<u>115,822</u>
Highest month-ending balance	432,310	808,127	465,673
Lowest month-ending balance	8,756	90,039	90,222

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

Amounts accruing to the Financial Institution Assessment Cash Fund support the department's financial institution regulatory activities which include regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services, money transmitters and mortgage bankers. Revenue credited to the fund is predominated by 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 expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See the following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,473,423	2,497,228	2,557,357
Revenue:			
Asset assessment fees	2,990,468	2,916,478	3,008,325
Examination fees	1,386,541	1,340,122	1,275,550
Charter, license, application and other fees	926,683	988,692	917,822
Investment income	68,692	69,368	76,747
Other	41,818	61,470	26,476
Total Revenue	5,414,202	5,376,130	5,304,920
Expenditures:			
Enforcement of Standards:			
Banks, industrials, trust companies	4,404,863	4,431,689	4,680,395
Credit unions, building and loan associations	115,080	99,491	133,671
Small loan companies	145,484	112,498	151,900
Mortgage bankers	496,082	411,546	405,989
Delayed deposit services	228,888	260,776	307,697
Total Expenditures	5,390,397	5,316,000	5,679,652
Ending Balance	<u>2,497,228</u>	<u>2,557,358</u>	<u>2,182,625</u>
Highest month-ending cash balance	4,322,801	4,273,429	4,418,090
Lowest month-ending cash balance	1,743,813	1,810,200	1,855,263

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Assessment fees (per \$1,000 of assets) (8-601	* See note	* See note	* See note
Examination fees – chartered institutions (per hour) (8-601)	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	50
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.
Charter branch flip (8-602[11]; 8-115.01)	500	500	500
Move location application (8-602)	250	250	250
Branch application (8-602)	250	250	250
Branch conversion application (8-602)	250	250	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)	50	50	50
Approved credit union bylaws (8-602[2]):	50	50	50
Amended credit union bylaws (8-602[2]):	15	15	15
Late fees (8-169):			
Bank, savings & loan (per day)	50	50	50
Credit union (per day)	50	50	50
Money transmitter license fee (8-2732)	1,000	1,000	1,000
Money transmitter renewal fee (8-2733)	250	250	250
Change of control fee (8-602)	500	500	500
Interstate acquisition of credit card bank (8-602)	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 (8-602)	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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Examination fee – sales finance & installment loan Companies (45-130)	145/hr.	145/hr.	145/hr.
Delayed deposit services license:			
Initial (45-906)	500	500	500
Renewal (45-910)	500	500	500
Branch (45-915)	500	500	500
Branch renewal (45-910)	500	500	500
Relocation (45-915)	150	150	150
Examination fee-delayed deposit services (45-920)	125/hr.	125/hr.	125/hr.
Mortgage bankers registration fee:			
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)	145/hr.	145/hr.	145/hr.
Mortgage loan administrator license (45-728)	150	150	150
Mortgage loan administrator license reinstatement (45-742)	150	150	150
Mortgage banker license reinstatement (45-742)	400	400	400
Mortgage loan originators – subsequent sponsor-Ship (45-735)	50	50	50
Mortgage loan originators – license renewal (45-732)	125	125	125
Certification fees (8-602[5])	5	5	5

* Assessment fees for each of 2016-17, 2017-18 & 2018-19:

For assets between 0 and \$150 million:	\$.0963 / \$1,000
For assets between \$150 and \$250 million:	\$.0825 / \$1,000
For assets between \$250 and \$750 million:	\$.0603 / \$1,000
For assets above \$750 million:	\$.0495 / \$1,000

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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	2016-17	2017-18	2018-19
Securities registration fee (8-1108)	*	*	*
Oversale notice filing/registration (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
Nebraska 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

*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.
**3/10 of 1% of amount oversold.

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	18,356,600	13,773,793	9,752,742
Revenue:			
Securities registration fees	20,680,821	21,077,422	21,375,898
License fees	5,843,565	6,076,560	6,233,780
Investment income	355,165	301,655	234,791
Other	13,237	12,260	86,122
Total Revenue	26,892,788	27,467,897	27,930,591
Transfer to General Fund	30,000,000	30,000,000	32,000,000
Expenditures:			
Enforcement of Standards-Securities	1,475,595	1,488,948	1,622,742
Total Expenditures	1,475,595	1,488,948	1,622,742
Ending Balance	<u>13,773,793</u>	<u>9,752,742</u>	<u>4,060,591</u>
Highest month-ending cash balance	21,752,839	17,487,765	13,548,560
Lowest month-ending cash balance	8,334,948	9,697,785	4,059,136

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21930 – DEPARTMENT OF BANKING & FINANCE SETTLEMENT CASH FUND (81-302)
EXPENDED IN PROGRAM 065**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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.

The fund was legislatively established pursuant to LB199, enacted in 2013 and codified in Sec. 81-302 which provides the fund may be used by the Department of Banking and Finance for any allowable legal purposes as determined by the Director of Banking and Finance. According to related provisions, the fund consists of money received by the state in settlements resulting from regulatory or judicial resolution of financial, securities or consumer issues in which the Department of Banking and Finance is designated as a recipient. Generally, amounts accruing to the fund have been used to support activities supporting investor and consumer financial education pursuant to terms of settlement agreements under which amounts have been received.

Transfers from the fund are not expressly authorized under provisions of existing substantive law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	230,666	214,631	389,767
Revenue:			
Settlement funds	-15,759	168,967	359,000
Investment income	4,717	6,169	10,594
Total Revenue	-11,042	175,136	369,594
Expenditures:	4,993	0	0
Ending Balance	<u>214,631</u>	<u>389,767</u>	<u>759,361</u>
Highest month-ending cash balance	236,254	389,767	759,361
Lowest month-ending cash balance	212,360	214,997	390,516

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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. The funds also support a damage prevention program focused on reducing excavation damage to underground pipelines.

The source of the grant funds is an award from the U.S. Department of Transportation/Pipeline and Hazardous Materials Safety Administration. This is a reimbursement grant so program expenses are paid out of the cash fund and Fund 21230 is reimbursed upon receipt of the federal funds.

Per State Statute 81-550, a fee not to exceed 20 cents per meter can be assessed to pipeline operators.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Meter fee (81-550)	.13	.16	.18

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	491,496	417,130	301,216
Revenue:			
Meter fees	79,200	98,452	111,025
Grants	240,628	216,715	297,879
Interest/Other/(Transfers Out)	7,716	7,480	5,859
Total Revenue	327,544	322,647	414,763
Expenditures:			
Personal services	311,097	343,122	355,207
Operating expenses	25,554	26,952	17,460
Travel expenses	58,427	68,487	62,063
Capital outlay	6,832	0	0
Total Expenditures	401,910	438,561	434,730
Ending Balance	<u>417,130</u>	<u>301,216</u>	<u>281,249</u>
Highest month-ending balance	443,887	392,866	314,374
Lowest month-ending balance	244,370	195,465	154,012

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Money deposited in this fund is primarily used to pay for salaries and operating expenses of the Plans Division and deputies who conduct health care surveys. Seventy-nine percent of the expenses associated with the health care surveys are reimbursed by DHHS and reflected in the revenue noted as "Other" in the chart below.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	793,902	751,536	731,139
Revenue:			
Plan reviews	116,278	122,875	120,105
Inspection fees:			
Liquor	18,200	19,350	19,550
Health	36,200	33,510	35,670
Hospital	5,150	9,200	9,175
Daycare	23,190	19,950	20,160
General Business Fees	44,700	46,700	44,590
Above ground tank inspections	4,150	4,050	4,150
Elevator Registrations	23,805	23,545	23,330
Other, Transfers in/(out) and Grants	200,374	207,008	193,040
Interest	15,433	17,902	12,696
Total Revenue	487,480	504,090	482,466
Expenditures:			
Personal Services	425,805	393,829	357,580
Operating expenses	41,314	23,158	17,636
Travel expenses	62,727	107,500	50,404
Total Expenditures	529,846	524,487	425,620
Ending Balance	<u>751,536</u>	<u>731,139</u>	<u>787,985</u>
Highest month-ending balance	781,436	744,540	781,898
Lowest month-ending balance	626,077	625,030	621,517

AGENCY 21 - STATE FIRE MARSHAL

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Above Ground Storage Tanks			
Inspection/Installation Permit Fee Petroleum Storage Tanks	\$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 (max \$150)	same as FY2016-17	
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 (max \$150)	same as FY2016-17	
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) – fee is based on total value of structure/improvement			
Base fee	\$5-\$50	\$5-\$50	\$5-\$50
Each additional \$5,000 to \$10,000 in value (see chart below for full details)	\$1 to \$2	\$1 to \$2	\$1 to \$2
Late Fee	\$50	\$50	\$50
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
500,00 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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Investigative Reports	\$3.00 plus copying	\$3.00 plus copying	\$0
Fire Alarm Inspector License (28-1251):			
Four year license (test)	\$100	\$100	\$100
NICET (\$25 per year NICET certification is valid)	\$25-100	\$25-100	\$25-100
Sprinkler Contractor Certificate – Annual Fee	\$100	\$100	\$100

AGENCY 21 - STATE FIRE MARSHAL

**FUND 21251 – TRAINING DIVISION CASH FUND (81-5,152)
EXPENDED IN PROGRAM 340**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Funds in this program are used to help offset expenses of a statewide training and certification program for firefighters. The classes range from entry level fire suppression classes to vehicle extrication, basic and advanced rope rescue, incident command, live fire training, emergency vehicle operations and fire officer courses. The majority of classes are requested by and presented to volunteer fire departments. The classes are free but there is a fee for students who want to be certified to two national boards which oversee credentialing of qualified firefighters.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Student Certification Fees per level	\$50	\$50	\$50
Testing Fee (Third Attempt)	\$25	\$25	\$25
Reciprocity Fee	\$15	\$15	\$15

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	210,941	237,303	265,661
Revenue:			
Fees	34,347	40,967	32,638
Interest/Other	6,488	4,903	6,361
Total Revenue	40,835	45,870	38,999
Expenditures:			
Personal Services	1,230	0	0
Operating Expenses	5,242	4,196	170
Travel Expenses	8,001	13,316	13,840
Total Expenditures	14,473	17,512	14,010
Ending Balance	<u>237,303</u>	<u>265,661</u>	<u>290,650</u>
Highest month-ending balance	231,225	260,661	290,650
Lowest month-ending balance	195,503	211,068	254,712

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Money deposited in this fund is from registration fees for underground storage tanks and from an annual transfer of funds from the Department of Environmental Quality. Funds are used to inspect underground storage tank facilities, including inspection of all new underground tank and piping installations and tanks being removed from the ground. Funds are also used to maintain a statewide database of underground storage tanks and to investigate reported or suspected releases from underground storage tanks.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Underground storage tanks (81-15,1211)			
New tank installation permit	\$50	\$50	\$50
New tank-Piping only installation permit	\$50	\$50	\$50
Registration fees	\$30	\$30	\$30

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	790,108	676,657	677,661

Revenue:			
Registration and permit fees	171,728	168,465	166,760
Interest	16,114	14,900	12,533
Other	-329	-442	0
Transfer in	50,000	50,000	-120,325
Total Revenue	237,513	232,923	58,968

Expenditures:			
Personal services	228,084	120,137	250,752
Operating expenses	68,385	88,554	59,379
Travel expenses	30,346	12,930	45,506
Capital Outlay	15,652	0	6,028
Aid	8,497	10,298	6,547
Total Expenditures	350,964	231,919	368,212

Ending Balance	<u>676,657</u>	<u>677,661</u>	<u>368,417</u>
Highest month-ending balance	828,158	714,407	519,407
Lowest month-ending balance	676,657	579,469	360,391

AGENCY 21 - STATE FIRE MARSHAL

FUND 22120 – REDUCED CIGARETTE IGNITION PROPENSITY (69-503)

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Safe Cigarette Ignition Fees (69-504)			
\$1,000 per brand family for 4-year certification	\$1,000	\$1,000	\$1,000

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	33,152	37,384	73,617
Revenue:			
Fees	31,000	59,000	12,000
Interest/Other	835	1,096	1,975
Total Revenue	31,835	60,096	13,975
Expenditures:			
Personal Services	27,603	23,100	312
Operating expenses	0	763	353
Total Expenditures	27,603	23,863	665
Ending Balance	<u>37,384</u>	<u>73,617</u>	<u>86,927</u>
Highest month-ending balance	51,231	73,617	86,927
Lowest month-ending balance	30,278	31,155	78,759

AGENCY 22 – DEPARTMENT OF INSURANCE

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

The Department of Insurance collects taxes based on the premiums charged for insurance written in Nebraska. Generally, the premium tax rate is one percent of written policies with some minor deviations for sickness and accident premiums, captive insurers and business done by foreign companies. Forty percent is deposited in the General Fund and ten percent in the Mutual Finance Assistance Fund. The remaining fifty percent is distributed in the Insurance Tax Fund which are distributed as follows: (1) Ten percent to the counties based on population; (2) Thirty percent to the Municipal Equalization Fund; and (3) Sixty percent to school districts as equalization aid per the Tax Equity and Educational Opportunities Support Act. (TEEOSA) All revenue received from fire insurance premiums are allocated to the General Fund.

Fund Summary

2016-17

2017-18

2018-19

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:			
Insurance Premium Taxes	41,394,259	46,747,395	46,783,493
Total Revenue	41,394,259	46,747,395	46,783,493

AGENCY 22 - DEPARTMENT OF INSURANCE

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

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	18,141,633	18,363,704	20,026,090

Revenue:			
Company appointments/cancellations	6,553,623	6,700,571	7,087,153
Examiner per diems/technical services	5,146,276	6,034,217	4,904,426
Agt., consultant, broker, surplus lines licenses/registrations	3,245,181	3,289,039	3,349,520
Certificate of authority	71,204	79,655	82,613
Agency licenses	605,400	636,025	639,785
Agent certifications	20,929	18,157	16,075
Continuing education fees	42,600	44,800	38,800
Photocopies/supplies, publications, etc.	2,732	7,575	2,301
Miscellaneous/filing fees, etc.	1,812,618	1,995,896	2,000,393
Interest income/adjustments/non-gov't. sources	617,029	602,770	687,140
Fraud unit fee	500,213	512,716	520,280
Lapse to the General Fund	-8,250,000	-8,250,000	-12,250,000
Total Revenue	10,367,805	11,671,421	7,078,486

Expenditures:			
Personal services	7,540,458	7,368,688	7,360,912
Operating expenses/travel	2,560,219	2,630,160	1,901,688
Capital outlay	45,056	10,187	6,106
Total Expenditures	10,145,733	10,009,035	9,268,706

Ending Balance	<u>18,363,704</u>	<u>20,026,090</u>	<u>17,835,870</u>
Highest month-ending balance	47,165,762	58,041,622	62,469,224
Lowest month-ending balance	17,145,938	18,580,437	19,621,230

AGENCY 22 - DEPARTMENT OF INSURANCE

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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
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

AGENCY 23 – DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

ACCOUNT ROLLED TO FUND 22330 6/30/16

Fund Description

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.

LB 270 (2016) provided, as of July 1, 2016, that Farm Labor Contractor Act license fees are to be deposited in the Contractor and Professional Employer Organization Registration Cash Fund. Any money remaining in the Farm Labor Contractor Cash Fund as of June 30, 2016 was to be transferred to the Contractor and Professional Employer Organization Registration Cash Fund and the Farm Labor Contractor Cash Fund was then terminated.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Application fee – farm labor contractors (48-1710, Rule 227-4-002-F)	\$750		

Fund Summary

2016-17

2017-18

2018-19

Beginning Balance

3,901

Revenue:			
Registration/License Fees	750		
Investment interest	7		
Sale of Services	0		
Operating Transfers In	0		
Operating Transfers Out	-4,658		
Total Revenue	-3,901	0	0

Expenditures:			
Salaries	0		
Benefits	0		
Operating	0		
Travel	0		
Total Expenditures	0	0	0

Ending Balance

0

Highest month-ending balance
Lowest month-ending balance

757
0

AGENCY 23 – DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Fund Description

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Interest on delinquent unemployment insurance contributions (48-655)		1½%month	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,402,683	3,981,822	4,562,754

Revenue:			
Sale of Services	21,044	39	384
Investment Income	74,793	85,910	116,039
NIC Transfer In/(Out) – Net	0	-1,395	1,395
Reimbursement of Non-Govt Sources	17	0	0
Operating Transfers In/(Out) - Net	496,438	547,705	758,493
Miscellaneous	0	1,116	2,659
Allocation Transfers In/(Out) – Net	0	0	0
Total Revenue	592,292	633,375	878,970

Expenditures:			
Personal Services	-1673	1,342	1,430
Operating expenses	14,800	51,098	20,207
Travel	26	3	4
Govt. Aid	0	0	4,925
Total Expenditures	13,153	52,443	26,566

Ending Balance	<u>3,981,822</u>	<u>4,562,754</u>	<u>5,415,158</u>
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Highest month-ending balance	3,981,737	4,561,552	5,424,193
Lowest month-ending balance	3,407,108	3,986,201	3,583,461

AGENCY 23 – DEPARTMENT OF LABOR

FUND 22330 – CONTRACTOR AND PROFESSIONAL EMPLOYER ORG. REG. CASH FUND (81-406) EXPENDED IN PROGRAM 194

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Fund Description:

Created by LB 270 (2016), the fund consists of fees collected by the Department pursuant to the Farm Labor Contractors Act, the Contractor Registration Act, and the Professional Employer Organization Registration Act.

The Farm Labor Contractor Cash Fund was established by LB 344 in 1987. 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.

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 and to pay the registration fee. 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 is charged to register each nonresident contractor and each contract to which a nonresident contractor is party, if the contract price is over \$10,000. The fees are remitted to the General Fund.

LB 579 (2010) created the **Professional Employer Organization** Registration Act Fund whose purpose is to regulate professional employer organizations; such organizations are engaged in the business of providing professional employer services. The Fund receives fees established by the Department for registration, renewal, and limited registration, such fees to be used for the administration of the Act.

Money in this fund may be transferred to the General Fund at the direction of the Legislature (LB 331, 2017).

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	2,327,635	904,218
Revenue:			
General Business Fees	395,320	4,850	250
Registration/License Fees	308,093	612,921	580,950
Investment Income	41,900	19,284	23,879
Operating Transfers In/(Out) - Net	2,067,348	-1,700,000	0
Allocation Transfers In/(Out) - Net	0	0	0
Total Revenue	2,812,661	-1,062,945	605,079
Expenditures:			
Personal Services	406,649	229,797	326,994
Operating expenses	69,651	124,207	53,474
Travel	8,726	4,783	3,807
Capital outlay	0	1,685	2,131
Total Expenditures	485,026	360,472	386,406
Ending Balance	<u>2,327,635</u>	<u>904,218</u>	<u>1,122,891</u>
Highest month-ending balance	2,327,635	904,218	1,122,891
Lowest month-ending balance	2,089,820	674,775	936,305

AGENCY 23 – DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

As of July 1, 2019, this Fund and all associated activity was transferred to the State Fire Marshal.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Elevator inspection fee (Rule 230)	---- \$120 + \$10 per floor over five floors		----
Escalator inspection fee (Rule 230)	---- \$120 + \$10 per floor over five floors		----
Preliminary inspection fee (Rule 230)		\$125	
Special inspection fee (Rule 230)	---- \$150 + elevator inspector expenses		----
Annual operations permit per ride (Rule 228)		\$50	
Mechanical inspection fee per ride ((Rule 228)		\$130	
Annual operation bungee jumping permit (Rule 228)		\$50	
Mechanical inspection bungee jumping (Rule 228)		\$700	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	490,655	596,817	720,463
Revenue:			
General Business Fees/Sale of Services	857,909	947,306	954,250
Registration/License Fees	2,000	6,400	2,450
Investment interest	11,008	12,066	19,262
Operating Transfer In/(Out) - Net	0	-150,000	0
Allocation Transfer In/(Out) – Net	0	0	0
Total Revenue	871,217	815,772	975,962
Expenditures:			
Personal Services	322,566	406,670	465,640
Operating	394,937	207,422	230,433
Travel	44,893	59,714	53,256
Capital Outlay	2,359	18,320	4,043
Total Expenditures	764,755	692,126	753,372
Ending Balance	<u>596,817</u>	<u>720,463</u>	<u>943,053</u>
Highest month-ending balance	596,817	701,345	936,935
Lowest month-ending balance	483,733	491,665	715,166

AGENCY 23 – DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

ACCOUNT ROLLED TO FUND 22330 6/30/16

Fund Description

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.

LB 270 (2016) provided, as of July 1, 2016, that Contractor Registration Act fees are to be deposited in the Contractor and Professional Employer Organization Registration Cash Fund. Any money remaining in the Contractor Registration Cash Fund as of June 30, 2016 was to be transferred to the Contractor and Professional Employer Organization Registration Cash Fund and the Contractor Registration Cash Fund was then terminated.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Contractor Registration Fee (48-2107):	\$40		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,664,371		

Revenue:			
General Business Fees	-120		
Registration/License Fees	0		
Investment interest	2,856		
Sale of Services/Surplus Property	0		
Operating Transfers In	0		
Operating Transfers Out	-1,667,082		
Allocation Transfers In	0		
Allocation Transfers Out	0		
Total Revenue	-1,664,346	0	0

Expenditures:			
Salaries	-487		
Benefits	551		
Operating	-38		
Travel	-1		
Capital Outlay	0		
Total Expenditures	25	0	0

Ending Balance	<u>0</u>
Highest month-ending balance	14,423
Lowest month-ending balance	0

AGENCY 23 – DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Fund Description

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.

As of July 1, 2019, this Fund and all associated activity was transferred to the State Fire Marshal.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Power boilers, high-temperature water boilers, hot water heating and supply boilers hot water heater boilers (Rule 229-7.005)			
Internal inspections, depending on size	-----	\$25/\$170	-----
External inspections, depending on size	-----	\$25/\$85	-----
Other inspections, half day/full day	-----	\$200/\$400	-----
Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006)	-----	\$25-\$55	-----
Certificate of Inspections (Rule 229-7.005 & .006)			
Quality control reviews (Rule 229-10.006)		---- \$400 half days/\$800 full day plus expenses ----	
Commissioned inspections (Rule 229-11.002)		----- \$20 -----	
Owner-User inspection organization (Rule 229-12.002)		-- \$50 + \$20 for each special inspector + 20 renewal --	

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	622,473	571,262	373,044
Revenue:			
General Business fees	343,142	334,945	366,673
Investment interest	12,265	8,669	8,967
Sale of Services/Surplus Property	0	357	0
Registration/License	0	2,671	573
Operating Transfers In/(Out) - Net	0	-150,000	0
Allocation Transfers In/(Out) - Net	0	0	0
Total Revenue	355,407	196,642	376,213
Expenditures:			
Personal Services	318,826	307,722	254,012
Operating	60,645	47,402	83,602
Travel	26,955	32,154	24,299
Capital outlay	192	7,582	436
Total Expenditures	406,618	394,860	362,349
Ending Balance	<u>571,262</u>	<u>373,044</u>	<u>386,908</u>
Highest month-ending balance	612,226	416,402	400,839
Lowest month-ending balance	565,644	371,110	352,375

AGENCY 23 – DEPARTMENT OF LABOR

**FUND 22380 – PROFESSIONAL EMPLOYER ORGANIZATION CASH FUND (48-2710)
EXPENDED IN PROGRAM 194**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

ACCOUNT ROLLED TO FUND 22330 6/30/16

Fund Description

LB 579 (2010) created the Professional Employer Organization Registration Act whose purpose is to regulate professional employer organizations; such organizations are engaged in the business of providing professional employer services. The Fund receives fees established by the Department for registration, renewal, and limited registration, such fees to be used for the administration of the Act.

LB 270 (2016) provided, as of July 1, 2016, that Professional Employer Organization Registration Act fees are to be deposited in the Contractor and Professional Employer Organization Registration Cash Fund. Any money remaining in the Professional Employer Organization Cash Fund as of June 30, 2016 was to be transferred to the Contractor and Professional Employer Organization Registration Cash Fund and the Professional Employer Organization Cash Fund was then terminated.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Initial registration	\$2,500		
Annual registration renewal	\$1,500		
Initial limited registration	\$1,000		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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Beginning Balance	394,977		
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Revenue:			
General Business Fees	0		
Registration/License Fees	0		
Investment Income	653		
Allocation Transfers In	0		
Allocation Transfers Out	0		
Operating Transfer Out	-395,608		
Total Revenue	-394,955	0	0

Expenditures:			
Salaries	-2		
Benefits	24		
Operating	0		
Travel	0		
Capital outlay	0		
Total Expenditures	22	0	0

Ending Balance	<u>0</u>
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Highest month-ending balance	656
Lowest month-ending balance	0

AGENCY 23 – DEPARTMENT OF LABOR

**FUND 22385 – SECTOR PARTNERSHIP PROGRAM FUND (48-3405)
EXPENDED IN PROGRAM 31**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Fund Description

LB 1110 (2016) created the fund. It is to be used to pursue sector partnership activities, including, but not limited to, labor availability and skills gap studies by the Department of Labor and the Department of Economic Development pursuant to the Sector Partnership Program Act, and may also be used to pay the administrative costs associated with sector partnership activities for both agencies.

The fund is to consist of money transferred from the Job Training Cash Fund and the Nebraska Training and Support Cash Fund, money otherwise appropriated by the Legislature, donations or contributions from public or private entities, and money made available by any department or agency of the United States.

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

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	221,502	392,392
Revenue:			
Operating Transfers In	500,000	500,000	500,000
Investment Income	7,892	11,277	17,097
Allocation Transfers In/(Out) - Net	0	0	0
Total Revenue	507,892	511,277	517,097
Expenditures:			
Personal Services	109,674	137,725	133,559
Operating expenses	175,253	196,029	190,129
Travel	367	4,896	4,275
Capital outlay	1,096	1,737	1,026
Govt. Aid	0	0	0
Total Expenditures	286,390	340,387	328,989
Ending Balance	<u>221,502</u>	<u>392,392</u>	<u>580,500</u>
Highest month-ending balance	500,000	704,709	865,885
Lowest month-ending balance	221,502	392,392	580,500

AGENCY 23 – DEPARTMENT OF LABOR

**FUND 22390 – NEBRASKA TRAINING AND SUPPORT CASH FUND (48-622.02)
EXPENDED IN PROGRAM 31**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Fund Description

Created by LB 997 (2014), the Nebraska Training and Support Cash Fund replaced the Nebraska Training and Support Trust Fund. The Fund consists of money credited to it from interest earned on money in the State Unemployment Trust Fund.

Money in the Fund may be used for (a) administrative costs of establishing, assessing, collecting, and maintaining state unemployment insurance tax liability and payments, (b) administrative costs of creating, operating, maintaining, and dissolving the State Unemployment Trust Fund and the Nebraska Training and Support Cash Fund, (c) support of public and private job training programs designed to train, retrain, or upgrade work skills of existing Nebraska workers of for-profit and not-for-profit businesses, (d) recruitment of workers to Nebraska, (e) training new employees of expanding Nebraska businesses, (f) the costs of creating a common web portal for the attraction of businesses and workers to Nebraska, (g) developing and conducting labor availability and skills gap studies pursuant to the Sector Partnership Program Act, for which money may be transferred to the Sector Partnership Program Fund as directed by the Legislature, and (h) payment of unemployment insurance benefits if solvency of the state's account in the Unemployment Trust Fund and of the State Unemployment Insurance Trust Fund so require.

In addition, no expenditure shall be made from the Fund without the written authorization of the Governor upon the recommendation of the Commissioner of the Department of Labor.

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

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,271,351	3,872,276	3,543,938
Revenue:			
Operating Transfers In/(Out) - Net	915,737	804,443	1,063,437
Investment Income	81,844	74,557	79,479
Allocation Transfers In/(Out) - Net	0	0	0
Total Revenue	997,581	879,000	1,142,916
Expenditures:			
Personal Services	72,901	79,347	109,878
Operating expenses	20,910	14,600	14,109
Travel	1,011	1,322	3,269
Capital outlay	0	0	679
Contractual Aid	1,301,833	1,112,069	843,983
Total Expenditures	1,396,655	1,207,338	971,918
Ending Balance	<u>3,872,277</u>	<u>3,543,938</u>	<u>3,714,936</u>
Highest month-ending balance	4,091,548	3,625,964	3,714,936
Lowest month-ending balance	3,721,136	3,340,080	3,070,077

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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. The fee and tax amounts listed below typically reflect the portion of the total fee or tax which is statutorily credited to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Driver license/state ID card – 5-year (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 (75-393)	Varies - Dependent on fleet size		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:*			
Driver license/state ID card fees	4,223,064	4,575,350	4,507,466
Drivers' license reinstatement fee	626,200	617,327	587,775
Third party CLD testing	1,900	1,700	1,600
Driver training schools	2,110	1,450	1,670
Driver school instructors	1,400	1,460	1,620
Motor vehicle titles	1,566,818	1,954,293	1,934,025
Driver abstract fees	36,889	42,859	45,008
Driver abstract fees-Nebraska Online	2,046,219	2,086,487	2,188,295
Unified Carrier Registration fees (Ne. Portion)	743,474	743,174	744,274
Total Revenue	9,248,074	10,024,100	10,011,733

*Received by Agency 12 – State Treasurer.

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Fleet registration fee (60-3,198)	(Formula based upon miles drive and weight of vehicles.)		
Prorate motor vehicle title fee (60-154)	\$6	\$6	\$6
Prorate title/notation of lien (60-155)	\$3	\$3	\$3
Duplicate certificate of title fees (60-156)	\$10	\$10	\$10
Decal fee – International Fuel Tax Agreement Act (66-1415)	Up to \$10	Up to \$10	Up to \$10

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	12,040	91,020	86,544
Revenue:			
Transfer from Highway Trust Fund	1,200,000	1,200,000	1,200,000
Investment income/miscellaneous	10,569	5,641	9,099
Surplus property sale/business fees/sale of srvs.	7,950	8,082	8,301
Motor vehicle title fees/lien notations/other services	141,645	154,158	153,689
Decal fee/IFTA permits	93,860	95,372	96,648
Total Revenue	1,454,024	1,463,253	1,467,737
Expenditures:			
Personal services	1,077,319	1,102,561	1,060,333
Operations/travel	297,725	365,168	341,743
Total Expenditures	1,375,044	1,467,729	1,402,076
Ending Balance	91,020	86,544	152,205
Highest month-ending balance	481,666	545,068	1,055,068
Lowest month-ending balance	156,305	145,687	190,486

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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. For the three (3) fiscal years listed below, the fee was \$3.30 per pate. 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	8,373,471	1,078,319	625,662
Revenue:			
Transfer from Highway Trust Fund	5,200,000	3,000,000	2,400,000
Investment Income	110,670	15,283	23,160
Total Revenue	5,310,670	3,015,283	2,423,160
Expenditures:			
Plates	12,452,875	3,359,254	1,420,544
Stickers	152,947	108,686	128,905
Total Expenditures	12,605,822	3,467,940	1,549,449
Ending Balance	<u>1,078,319</u>	<u>625,662</u>	<u>1,499,373</u>
Highest month-ending balance	9,106,375	1,360,827	1,499,371
Lowest month-ending balance	1,078,319	455,557	757,153

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for Schedule of Fees and Taxes			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	9,991,896	6,225,372	6,311,845
Revenue:			
Reinstatement fees	1,503,497	1,450,905	1,394,240
Drivers' license/ID cards	5,872,967	6,286,245	6,308,400
Title & registrations record and search fee	658,763	672,116	730,787
Investment income/miscellaneous revenue	231,035	179,240	178,637
Driver abstract fees	18,768	9,859	6,449
Motor vehicle registration and plate fees/extension fees	4,922,990	4,926,296	4,977,310
Message plate fees	1,588,354	1,558,654	1,551,318
Motor vehicle title fees	3,868,937	3,908,586	3,868,049
Adjustments/miscellaneous services/sale of srvs.	54,825	28,843	35,542
Spirit and specialty plate fees	946,739	971,661	1,014,010
Lapse to General Fund/Transfers out	(5,325,026)	(1,000,000)	0
Total Revenue	14,341,849	18,992,415	20,064,755
Expenditures:			
Personal services	10,221,454	10,118,090	10,744,745
Operating expenses/travel	7,840,404	8,422,869	8,820,755
Capital outlay	16,515	394,983	(313,661)
Total Expenditures	18,078,373	18,935,942	19,251,839
Ending Balance	<u>6,255,372</u>	<u>6,311,845</u>	<u>7,124,761</u>
Highest month-ending balance	11,245,809	7,507,765	7,386,608
Lowest month-ending balance	6,278,336	5,916,372	6,435,847

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120; 60-4,171; 60-505.02; 60-6209)	\$50	\$50	\$50
Title and registrations record fee (60-1506)	\$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)	\$2	\$2	\$2
Message plate fees (60-3,119):			
Original/renewal	\$30	\$30	\$30
Spirit plate fees (60-3,128)	\$30	\$30	\$30
Special interest plate fees (60-3,135.01)	\$25	\$25	\$25
Specialty license plate fees (60-3,104.01)	\$10.50	\$10.50	\$10.50
Driver abstract fees (60-483)	\$.25	\$.25	\$.25
Drivers' license/state ID cards	\$12.75	\$12.75	\$12.75
Title fees (60-154)	\$4	\$4	\$4
Ignition Interlock Permit [60-4,115(4)(b)]	\$5	\$5	\$5

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22460 – DEPARTMENT OF MOTOR VEHICLES IGNITION INTERLOCK FUND (60-6,211.05)
EXPENDED IN PROGRAM 70**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Ignition Interlock Fund is used to pay the cost of installing, removing or maintaining an ignition interlock device for an indigent person. The source of funding for the Ignition Interlock Fund is \$40 of the \$45 fee for an ignition interlock permit. Money in the fund may be transferred to the General Fund at the direction of the Legislature.

The administration of the Interlock Indigent Fund was transferred to the Department of Motor Vehicles from Probation Services effective January 1, 2012.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Ignition interlock permit [60-4,115(4)(b)]	\$40	\$40	\$40

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	373,279	315,902	44,242
Revenue:			
Transfer to General Fund	(200,000)	(400,000)	(150,000)
Investment Income	9,322	7,689	2,228
Ignition Interlock Permit Fees	171,340	163,497	164,120
Total Revenue	(19,338)	(228,813)	16,348
Expenditures:			
Assistance for indigent individuals	38,039	42,847	41,698
Total Expenditures	38,039	42,847	41,698
Ending Balance	<u>315,902</u>	<u>44,242</u>	<u>18,892</u>
Highest month-ending balance	509,762	412,188	133,774
Lowest month-ending balance	316,818	46,405	20,117

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22470 – VEHICLE TITLE AND REGISTRATION SYSTEM REPLACEMENT AND MAINTENANCE
CASH FUND (60-1505)
EXPENDED IN PROGRAM 70**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The cash fund is used to pay for costs associated with the acquisition, implementation, maintenance, support, upgrades and replacement of the motor vehicle titling and registration computer system. The fund was established on July 1, 2014 with \$12.5 million of funds transferred from the Department of Motor Vehicles Cash Fund.

Beginning, July 1, 2016, one percent of the proceeds from motor vehicle taxes are credited to this fund. An additional transfer was also made to the fund in FY2016-17 from the Department of Motor Vehicles Cash Fund in the amount of \$5,325,000. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Motor Vehicle Taxes (60-3,186)	1% of Motor Vehicle Taxes		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,714,976	20,277,502	18,740,353

Revenue:			
Transfer from DMV Cash Fund	5,325,000	-	-
Investment Income	285,587	437,427	373,998
1% VTR maintenance	2,399,489	2,718,278	2,845,773
Other	1,033	789	665
Total Revenue	8,011,109	3,156,495	3,220,436

Expenditures:			
Personal services	140,435	471,975	555,438
Operating expenses & travel	305,619	4,079,939	11,559,571
Capital outlay	2,529	141,728	122,651
Total Expenditures	448,583	4,693,644	12,237,662

Ending Balance	<u>20,277,502</u>	<u>18,740,353</u>	<u>9,723,127</u>
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Highest month-ending balance	20,277,502	22,267,357	19,136,785
Lowest month-ending balance	12,722,616	18,567,703	9,365,149

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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	30,872	20,025	29,216
Revenue:			
Donations	63,865	58,028	58,399
Interest	945	637	1,104
Total Revenue	64,810	58,665	59,503
Expenditures:			
Operations	75,657	49,474	44,540
Total Expenditures	75,657	49,474	44,540
Ending Balance	<u>20,025</u>	<u>29,216</u>	<u>44,179</u>
Highest month-ending balance	64,184	48,826	65,038
Lowest month-ending balance	14,753	23,343	34,258

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 @ 402-471-0053

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, nurse practitioners, 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.

In FY 14, \$1.5 million was transferred from the Medicaid Settlement Fund within the Health and Human Services Cash Fund into the Rural Health Professional Incentive Fund. The cash funds are being used over a three year period with \$500,000 appropriated each year.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,535,771	2,111,991	2,797,197
Revenue:			
Community match	1,419,280	1,253,413	1,461,216
Repayments	16,315	13,675	20,853
Investment income	53,776	46,274	48,726
Loan Interest	4,480	898	2,507
Transfer in			
Total Revenue	1,493,851	1,314,260	1,533,302
Expenditures:			
Operations	4,013	4,507	3,922
State Aid	1,913,618	1,624,547	1,762,524
Total Expenditures	1,917,631	1,629,054	1,766,446
Ending Balance	<u>2,111,991</u>	<u>2,797,197</u>	<u>2,564,053</u>
Highest month-ending balance	2,713,243	2,366,909	2,272,015
Lowest month-ending balance	2,111,991	1,803,447	1,570,304

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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fee on motor vehicle registrations	.50	.50	.50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	427,039	607,545	724,323
Revenue:			
Motor vehicle registration fee	1,236,569	1,242,744	1,244,320
Interest	11,364	14,998	17,368
Transfer out	0		
Other	131,357	4,248	1,676
Liabilities			
Total Revenue	1,379,290	1,261,990	1,271,837
Expenditures:			
EMS operations/aid	1,198,784	1,145,303	1,290,246
Total Expenditures	1,198,784	1,145,303	1,290,246
Ending Balance	<u>607,545</u>	<u>724,232</u>	<u>705,823</u>
Highest month-ending balance	778,019	765,365	818,493
Lowest month-ending balance	444,009	655,350	648,485

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 @ 402-471-0053

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 and programs including vital statistics, cancer research, private water supplies, nuclear power plants, private sewage disposal facilities, well drillers, swimming pool operators, laboratory services. WIC, medication aides and radon.

SEE FOLLOWING PAGE FOR SCHEDULE OF FEES.

Fund Summary

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	43,860,888	42,459,415	30,364,616
Revenue:			
Cigarette Tax	3,427,116	3,427,116	3,713,178
WIC Rebates	10,441,579	8,685,800	8,868,870
Fee, grants and investment earnings	22,355,947	13,060,553	14,289,420
Interest	916,040	681,163	790,587
Transfers	380,000	(11,898,582)	(2,544,532)
Total Revenue	37,520,682	13,956,050	25,117,523
Expenditures:			
WIC	9,566,697	9,560,681	8,753,973
WIC Administration	21,404	6,141	240
Licensure and Standards	1,051,108	1,539,456	1,218,200
EMS	2,032,647	1,287,704	260,872
Geneva	13,200	0	0
Kearney	1,604	50,000	0
Well Drillers	356,247	112,297	373,946
Public Water	190,921	217,423	216,636
Plan Review	428,051	273,590	177,632
Indirect	4,171,825	(228,481)	(467,527)
HIPPA/MMIS	108,827	331,705	103,172
Center for Nursing	76,939	123,847	97,107
Medication Aides	588,834	194,847	171,480
Pharmacy	520,492	559,503	416,171
Emergency Preparedness	94,202	140,674	60,292
Radioactive Materials	524,901	544,329	441,597
Asbestos	142,077	107,094	132,052
Laboratory	2,212,841	2,013,926	2,267,053
Vital Statistics	1,739,737	1,442,180	1,645,143
Cancer Research	3,379,791	3,148,966	3,240,647
PKU Foods	170,587	157,619	244,902
Radon	93,545	146,541	61,631
Upper Payment Limit	6,703,281	190,192	76,381
Medicaid Claims	1,885,313	1,126,176	407,692
All other programs	4,732,397	3,004,710	2,691,410
Total Expenditures	38,922,155	26,050,849	22,590,602
Ending Balance	<u>42,459,415</u>	<u>30,364,616</u>	<u>32,891,537</u>
Highest month-ending balance	49,945,269	29,584,828	29,940,549
Lowest month-ending balance	40,999,892	35,740,291	40,177,184

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Newborn screening for metabolic and inherited disorders			
Fee per infant screened	10	10	10
Swimming pools:			
Operator certification fee	40	40	40
Well Driller	150	150	150
Water Well Registration Fee:			
Well pumping – less than 50 gallon/minute	30	30	30
Well pumping = or > 50 or more gallon/minute	70	70	70
Laboratory fees/water samples	14-545	14-545	14-545
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals	1,750-1,950	1,750-1,950	1,750-1,950
Nursing homes	1,550-1,950	1,550-1,950	1,550-1,950
Assisted living facility	950-1,950	950-1,950	950-1,950
Health clinic	400-1,450	400-1,450	400-1,450
Mental health center	250-300	250-300	250-300
Adult Day Services	200-300	200-300	200-300
Substance abuse treatment facility	250-300	250-300	250-300
Hospice	450-950	450-950	450-950
Child care	25-50	25-50	25-50
Center for developmental disabilities	150	150	150
Home health agency	650-950	650-950	650-950
Respite	50-450	50-450	50-450
Intermediate Care Facility/DD	1,550-1,950	1,550-1,950	1,550-1,950
Environmental Health Specialist	25	25	25
One cent of the cigarette tax less \$500,000	--	--	--
Two cent of the cigarette tax	--	--	--
Birth certificate	17	17	17
Death, marriage, dissolution of marriage certificates	17	16	16
Delayed birth certificate	17	17	17

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22510 – NURSING FACILITY QUALITY ASSURANCE FUND (68-1926 to 68-1928)
EXPENDED IN PROGRAMS 33 and 348**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

The Nursing Facility Quality Assurance Assessment Fund was created in LB 600 in the 2011 Legislative Session. The bill placed a quality assurance assessment on nursing facilities and skilled nursing facilities and provided for exceptions of certain facilities. The proceeds from the assessment are placed in the Nursing Facility Quality Assurance Fund. The fund can only be used for the following purposes: 1) to pay the department's administrative costs relating to the collection and enforcement of the assessment; 2) to pay the state's share of an add-on to the rate Medicaid pays for costs incurred by nursing facilities; 3) to rebase rates under the Medicaid Program and 4) to increase quality assurance payments to fund covered services to residents. The Department of Health and Human Services submitted a state plan amendment to impose the assessment and also an application for a waiver to exempt certain facilities from the quality assurance assessment.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Resident day assessment	\$3.50	\$3.50	\$3.50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	11,426	121,708	126,705
Revenue:			
Nursing Facility Assessment	12,633,510	12,071,620	12,056,434
Investment Income	12,273	27,840	62,575
Total Revenue	12,645,783	12,099,460	12,119,010
Expenditures:			
Operations	82,015	82,015	
Medicaid Rates	12,453,485	12,012,448	11,974,420
Total Expenditures	12,535,500	12,094,463	11,974,420
Ending Balance	<u>121,708</u>	<u>126,705</u>	<u>271,296</u>
Highest month-ending balance	1,793,466	2,817,401	5,284,123
Lowest month-ending balance	71,885	126,705	271,296

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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 were primarily used to operate the two regional centers, four veterans' homes, Norfolk Sex Offender Treatment Program and the Beatrice State Developmental Center. Per LB 340, all programs, services and duties of the Division of Veteran's Homes of the Department of Health and Human Services was transferred to the Department of Veteran's Affairs effective July 1, 2017.

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. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
County (83-376)	--- \$15/day – Regional centers – 1 st 30 days – \$10/day – BSDC – 1 st 30 days		
Private (83-363 to 83-380 & 80-301)	\$3/day – Regional centers & BSDC – after 1 st 30 days		
Developmental Disability Services (83-1211)	Ability to pay		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,636,135	6,286,206	5,887,357
Revenue:			
County Patients-State Institute	829,793	1,064,380	1,112,640
Maintenance of residents-DD	491,906	228,243	119,943
Maintenance of residents-private	295,662	315,849	457,618
Juvenile probation funds	1,247,495	772,165	1,267,189
Maintenance of trust funds	1,424,544	1,312,222	1,326,527
Maintenance of insurance	225,903	234,982	148,023
Meals/laundry/housing-LOA	48,870	5,964	0
Sale of services/supplies/materials	4,018	8,546	5,773
Investment income	133,829	120,442	141,258
Other revenue/adjustments/misc.	2,411	804	26,888
Operating transfers in/adjustments	1,168,725	1,160,122	1,119,507
Total Revenue	5,873,156	5,223,719	5,725,366
Expenditures:			
Hastings Regional Center	1,124,996	498,170	278,383
Norfolk Sex Offender Treatment Program	44,873	150,027	1,151,755
Beatrice State Developmental Center	2,481,785	2,327,900	2,143,472
Lincoln Regional Center	2,196,431	2,321,471	1,956,202
Developmental Disabilities Aid	375,000	325,000	0
Total Expenditures	6,223,085	5,622,568	5,529,812
Ending Balance	<u>6,286,206</u>	<u>5,887,357</u>	<u>6,082,911</u>
Highest month-ending balance	6,642,986	6,062,661	6,612,517
Lowest month-ending balance	6,193,453	5,365,447	4,987,926

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22530 - SCHOOL DISTRICT REIMBURSEMENT CASH FUND (83-121)
EXPENDED IN PROGRAM 365**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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 Hastings and Lincoln Regional Centers. The funds are used in the operation of the Adolescent Care Unit at the Lincoln Regional Center. 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	592,332	1,166,420	1,979,491
Revenue:			
Revenue from state agencies/schools	1,153,351	1,303,046	1,144,141
Interest income/other	15,776	28,906	50,156
Total Revenue	1,169,127	1,331,952	1,194,297
Expenditures:			
Lincoln Regional Center	197,955	182,252	1,569,687
Hastings Regional Center	397,084	336,629	320,662
Total Expenditures	595,039	518,881	1,890,349
Ending Balance	<u>1,166,420</u>	<u>1,979,491</u>	<u>1,283,439</u>
Highest month-ending balance	1,294,930	2,161,279	2,658,610
Lowest month-ending balance	443,122	1,034,884	1,288,352

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22558 – CHOOSE LIFE FUND (60-3,233)
EXPENDED IN PROGRAM 347**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Driver's License Fee	5	5	5

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance			12,920
Revenue:			
Fees		12,855	27,714
Interest		65	595
Total Revenue		12,920	28,309
Expenditures:			
Operations		0	39,100
Total Expenditures		0	39,100
Ending Balance		<u>12,920</u>	<u>2,130</u>
Highest month-ending balance		15,133	37,281
Lowest month-ending balance		0	744

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22559 – HEALTH CARE HOMES FOR THE MEDICALLY UNDERSERVED FUND (81-3140)
EXPENDED IN PROGRAM 033**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

LB 661 created the Health Care Homes for the Medically Underserved Fund. The purpose of the fund is to enhance the ability of Nebraska’s federally qualified health centers to provide patient-centered medical homes to low-income medically underserved populations. Revenue into the fund is from the Medicaid Fraud Settlement Fund. There are two different transfer amounts and distributions.

Twenty-five percent of the proceeds in the Medicaid Fraud Settlement Fund is to be used for the following: (a) Hiring, training, certifying, and maintaining staff; (b) providing services, including interpreter services, transportation services, and social work assistance; (c) capital improvements; (d) medication management; (e) Information technology and (f) reimbursement to health care providers.

Five percent of the Medicaid Fraud Settlement shall be used for services provided by federally qualified health centers for patients who are homeless, living in public housing and migrant workers.

The Legislature determines the appropriation of the funds.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance		0	383,976
Revenue:			
Transfers In		378,583	224,532
Interest		5,393	7,855
Total Revenue		383,976	232,387
Expenditures:			
Payments		0	378,582
Total Expenditures	0	0	378,582
Ending Balance		<u>383,976</u>	<u>237,780</u>
Highest month-ending balance		383,976	610,729
Lowest month-ending balance		0	233,258

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 @ 402-471-0053

This fund was created in the 2000 legislative session in LB 1436. Funding from the tobacco settlement was transferred in to the fund. The statute was changed to make appropriations directly from the Health Care Cash Fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0		
Transfers Out	(1,311,322)		
Liabilities			
Total Revenue	(1,311,322)	0	0
Expenditures:			
Program operations	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 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

LB 606, passed in the 2008 session created the Stem Cell Research Cash Fund. Four hundred fifty thousand dollars annually is transferred from the Health Care Cash Fund into the Stem Cell Research Cash Fund. The statute was changed to provide for appropriations directly to the Stem Cell Research Program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	60,210	0	0
Revenue:			
Transfer			
Interest income	(60,210)		
Transfer Out			
Total Revenue	(60,210)	0	0
Expenditures:			
Operations	0		
Aid to programs			
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 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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Donations	0	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	18,976	19,379	19,795
Revenue:			
Fees			
Loan Interest			
Interest Earnings	403	416	482
Donations			
Other			
Total Revenue	403	416	482
Expenditures:			
Loans	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>19,379</u>	<u>19,795</u>	<u>20,277</u>
Highest month-ending balance	19,379	19,795	20,277
Lowest month-ending balance	19,009	19,412	19,833

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22630 - CHILDHOOD CARE CASH FUND (71-1911.010)
EXPENDED IN PROGRAM 33**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

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.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	379,708	511,175	381,612
Revenue:			
License fees	108,405	111,480	102,918
Interest	6,318	9,261	10,031
Other	73,008	60	
Total Revenue	187,731	120,801	112,949
Expenditures:			
Licensing and inspections	56,264	250,364	(26,883)
Total Expenditures	56,264	250,364	(26,883)
Ending Balance	<u>511,175</u>	<u>381,612</u>	<u>521,444</u>
Highest month-ending balance	511,125	495,629	521,394
Lowest month-ending balance	197,671	381,562	357,023

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 @ 402-471-0053

Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute from a combination of funding from the Tobacco Settlement 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

A new source of revenue was enacted in 2015. In LB 418 cigarette tax revenue that was earmarked for the Nebraska Public Safety System was partially redirected to the Health Care Cash Fund when those funds were no longer needed for the system. The allocation to the Health Care Cash Fund is \$1,250,000. Of that amount, one million was added to the biomedical research funding and \$200,000 for local public health departments. The University of Nebraska Medical Center received \$50,000 in one-time funding in FY 2017-18 for public health workforce training.

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

Health Care Cash Fund Appropriations			
Activity	FY 17	FY 18	FY 19
Legislative Council	75,000	75,000	75,000
Attorney General Tobacco Settlement Enforcement	595,807	595,807	595,807
Revenue Auditor/Tobacco Settlement Enforcement	316,483	316,482	316,482
Gamblers Assistance	250,000	250,000	250,000
Tobacco Prevention and Control	2,570,000	3,070,000	2,570,000
Respite Care Regions Staff and Operating	1,214,643	1,214,643	1,214,643
EMS Technicians Regulation	13,688	13,688	13,688
Parkinson's Disease Registry	26,000	26,000	26,000
LB 439 Inspection Staff	0	0	23,204
Behavioral Health Rate Increase	10,100,000	10,100,000	10,100,000
MH/SA Regions Service Capacity	6,500,000	6,500,000	6,500,000
Emergency Protective Service Funding	1,500,000	1,500,000	1,500,000
Public Health	5,705,000	5,705,000	5,705,000
Mental Health Service Capacity	1,000,000	1,000,000	1,000,000
Children's Health Insurance Aid	6,835,700	6,835,700	6,835,700
Medicaid Smoking Cessation	456,000	456,000	456,000
Developmental Disability Aid	5,000,000	5,000,000	5,000,000
Minority Health	3,095,000	3,095,000	3,095,000
FQHCs	750,000	750,000	750,000
Continue the ADRCs	0	0	935,094
Stem Cell Research	450,000	450,000	450,000
Biomedical Research	15,000,000	15,000,000	15,000,000
Poison Control Center	200,000	200,000	200,000
Cannabidiol Study	250,000	250,000	250,000
Public Heaht Workforce Training	50,000	0	0
Total	61,953,321	62,397,320	62,855,618

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, cont'd.**

Schedule of Fees and Taxes

2016-17

2017-18

2018-19

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

Fund Summary

2016-17

2017-18

2018-19

Beginning Balance

3,927,019

8,594,130

7,293,593

Revenue:			
Health care trust transfer	63,281,857	61,888,320	69,838,414
Interest	725,883	740,392	872,376
Transfer out	-4,110,473	-4,226,938	-9,178,364
Cigarette Tax	1,250,000	1,250,000	1,250,000
Other		-87,658	
Total Revenue	61,147,267	59,564,116	62,782,426

Expenditures:			
Programs and services	59,116,412	60,864,653	60,963,595
Total Expenditures	59,116,412	60,864,653	60,963,595

Ending Balance

8,594,130

7,293,593

9,112,424

Highest month-ending balance

62,440,861

63,468,912

66,197,602

Lowest month-ending balance

8,641,513

7,533,852

9,112,424

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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,522,269	1,616,548	1,577,944
Revenue:			
Interest	33,361	34,225	37,478
Fees	248,293	260,375	250,216
Other			
Total Revenue	281,654	294,600	287,694
Expenditures:			
Program costs	187,375	333,204	373,010
Total Expenditures	187,375	333,204	373,010
Ending Balance	<u>1,616,548</u>	<u>1,577,944</u>	<u>1,492,628</u>
Highest month-ending balance	1,637,662	1,645,281	1,619,020
Lowest month-ending balance	1,518,051	1,556,680	1,502,066

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22671 – BEHAVIORAL HEALTH SERVICES FUND (71-812)
EXPENDED IN PROGRAM 38**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

The fund was established beginning in FY2004-05 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 FY2004-05 from the Nebraska Intergovernmental Trust Fund to the Behavioral Health Services Fund to facilitate implementation of the Behavioral Health Services Act.

In FY2005-06, 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 FY2005-06, 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Documentary Stamp Tax (76-901 & 76-903)	\$.30/stamp	\$.30/stamp	\$.30/stamp

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,242,565	3,721,113	4,580,946
Revenue:			
Documentary Stamp Taxes	3,291,931	3,440,998	3,459,306
Investment Income/miscellaneous	74,150	87,774	121,993
Total Revenue	3,366,081	3,528,772	3,581,298
Expenditures:			
Aid to Individuals	2,887,533	2,668,939	2,707,341
Total Expenditures	2,887,533	2,668,939	2,707,341
Ending Balance	<u>3,721,113</u>	<u>4,580,946</u>	<u>5,454,903</u>
Highest month-ending balance	3,721,113	4,580,945	5,454,903
Lowest month-ending balance	3,428,676	4,031,844	4,801,462

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

Provider taxes assessed on ICF-DDs are deposited in this fund. The distribution of the proceeds beginning in FY2014-15 are as follows: (1) fifty-five thousand dollars for administration of the fund; (2) the amount needed to reimburse intermediate care facilities for persons with developmental disabilities for the cost of the tax; (3) three hundred twelve thousand dollars for community-based services for persons with developmental disabilities; (4) One million dollars to the General Fund; (5) enhanced rates for non-state operated intermediate care facilities for persons with developmental disabilities.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	367,000	1,625,122	593,721
Revenue:			
Provider taxes	4,671,580	4,446,802	4,275,869
Investment income	25,901	35,084	31,721
Total Revenue	4,697,481	4,481,886	4,307,590
Expenditures:			
Admin	55,000	0	0
Repayment of tax	1,168,725	1,160,222	1,119,507
DD Aid	312,000	312,000	312,000
Provider Rates	903,634	3,041,165	1,632,343
Transfer to General Fund	1,000,000	1,000,000	1,000,000
Total Expenditures	3,439,359	5,513,387	4,063,850
Ending Balance	<u>1,625,122</u>	<u>593,721</u>	<u>837,461</u>
Highest month-ending balance	2,484,027	2,201,877	4,626,208
Lowest month-ending balance	597,270	593,721	595,883

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 @ 402-471-0053

Civil penalties assessed against a nursing facility which are found in violation of federal Medicaid regulations are deposited into this fund. The funds shall be distributed in accordance with the federal Social Security Act, as amended, and the federal regulations for participation in the Medicaid program, to support activities that benefit nursing home residents.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	539,836	1,016,577	957,117
Revenue:			
Fines	464,409	1,120,559	338,275
Interest	12,332	32,403	13,147
Total Revenue	476,741	1,152,962	351,422
Expenditures:			
Payments	0	1,212,422	750,000
Total Expenditures	0	1,212,422	750,000
Ending Balance	<u>1,016,577</u>	<u>957,117</u>	<u>558,540</u>
Highest month-ending balance	1,016,577	2,045,521	579,047
Lowest month-ending balance	540,748	870,117	409,290

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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,194,424	3,255,122	2,951,985
Revenue:			
Documentary stamp fee	2,744,556	2,868,836	2,884,100
Investment Income	68,611	63,680	67,410
Transfer In			
Total Revenue	2,813,167	2,932,516	2,951,510
Expenditures:			
Grants	2,748,065	3,233,917	3,432,116
Administration	4,405	1,737	8,873
Total Expenditures	2,752,470	3,235,654	3,440,989
Ending Balance	<u>3,255,470</u>	<u>2,951,985</u>	<u>2,462,506</u>
Highest month-ending balance	3,474,997	3,369,211	3,243,142
Lowest month-ending balance	3,023,907	2,819,618	2,328,629

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 @ 402-471-0053

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. Revenues and expenditures are not tracked by individual boards.

Transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following pages for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,642,977	9,832,637	8,622,175
Revenue:			
Fees	9,310,266	4,731,497	9,805,691
Investment income	167,345	202,074	268,810
Transfers	-130,000	-130,000	
Other	29,867	33,301	15,605
Total Revenue	9,377,478	4,836,872	10,090,106
Expenditures:			
Operations	5,187,817	6,047,334	4,279,240
Total Expenditures	5,187,817	6,047,334	4,279,240
Ending Balance	<u>9,832,637</u>	<u>8,622,175</u>	<u>14,433,041</u>
Highest month-ending balance	9,830,257	9,821,886	14,467,718
Lowest month-ending balance	5,326,654	8,625,184	8,635,497

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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
(Chapter 71 and 28-410)			
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	200	200	200
Renewal	200	200	200
Audiology and speech therapy			
License	140	140	140
Renewal	60	60	60
Speech-Language Pathologist			
License	140	140	140
Renewal	140	140	140
Body Brander, Piercer, Tattoo Artist			
License	95	95	95
Renewal	118	118	118
Chiropractor			
License	144	144	144
Renewal	144	144	144
Cosmetologist, Esthetic, Electrology			
License	95	95	95
Renewal	118	118	118
Cosmetic Establishment			
License	150	150	150
Renewal	150	150	150
Cosmetology Salon			
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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Cosmetology School			
License	300	300	300
Renewal	300	300	300
Home Service Permit			
License	118	118	118
Renewal	118	118	118
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
Esthetic Salon			
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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Esthetic School			
License	300	300	300
Renewal	300	300	300
Dentist			
License	165	165	165
Renewal	165	165	165
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 and Embalmer			
License	90	90	90
Renewal	90	90	90
Funeral Establishment			
License	250	250	250
Renewal	250	250	250
Funeral Establishment (Branch)			
License	75	75	75
Renewal	75	75	75
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

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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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
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
Independent Mental Health Practitioner w/o LMHP			
License	155	155	155
Renewal	155	155	155
Independent Mental Health Practitioner w/ LMHP			
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

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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Licensed Practical Nurse			
License	123	123	123
Renewal	123	123	123
Licensed Practical Nurse – Certified			
License	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
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
Physician			
License	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

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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Pharmacy Intern	50	50	50
Pharmacy Permit	625	625	625
Renewal	625	625	625
Pharmacy Wholesalers Permit	550	550	550
Renewal	550	550	550
Physical Therapist License	133	133	133
Renewal	133	133	133
Physical Therapy Assistant Certification	90	90	90
Renewal	90	90	90
Podiatrist License	131	131	131
Renewal	131	131	131
Psychologist License	183	183	183
Renewal	183	183	183
Special Licensed Psychologist	183	183	183
Psychological Assistant/Associate License	50	50	50
Radon Specialist/Technician License	92	92	92
Renewal	92	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

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</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Veterinary Technician			
License	100	100	100
Renewal	63	63	63
Water Operators			
License	115	115	115
Well Drillers			
License	150	150	150
Renewal	150	150	150

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

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

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Aeronautics Cash Fund is used for various aviation related 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 this fund to the General Fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	8,284,060	6,773,515	7,450,770

Revenue:			
Aviation fuel taxes	1,551,444	1,598,413	1,746,388
State aircraft pool	169,003	161,184	110,896
Trust fund income	163,720	167,568	170,568
State airfields-operation and rental	492,225	509,796	484,205
Federal funds	16,894,726	15,543,620	21,644,779
Loan repayments	778,087	288,804	300,257
Navigational aids	174,218	222,988	112,222
Other	388,436	378,299	425,010
Total Revenue	20,611,859	18,870,672	24,994,324

Expenditures:			
State aircraft pool	206,295	133,282	168,130
Hanger/fuel/aerial app. loans	114,521	423,624	156,872
Operation of state airfields	2,957,013	312,674	372,218
Navigational aids	436,737	356,669	303,605
Pavement preservation	48,692	77,780	55,869
Airport development aid	17,128,200	15,691,515	21,779,573
Other	1,230,945	1,197,873	1,162,231
Total Expenditures	22,122,403	18,193,417	23,998,498

Ending Balance	<u>6,773,515</u>	<u>7,450,770</u>	<u>8,446,596</u>
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Highest month-ending cash balance	8,276,553	7,346,752	8,430,267
Lowest month-ending cash balance	6,456,584	6,688,295	7,118,411

AGENCY 27 - DEPARTMENT OF TRANSPORTATION**FUND 21710 (cont'.d)**

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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	\$3.58-4.75	\$3.65	\$3.65
Pilot charges/per hour	\$68	\$70	\$70
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
Large storage building rental/square foot/month	2.4-7.8¢	2.4-7.8¢	2.4-7.8¢
Cash rent farm lease/acre	\$150-300	\$150-300	\$150-250
Charge for use of airfield to conduct business (flight training, etc)/annual	\$125-1,525	\$125-1,980	\$125-1,980

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

**FUND 22700 - ROADS OPERATIONS CASH FUND (66-4,100)
EXPENDED IN PROGRAMS 305, 568, 569, 574, 572, 901**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Roads Operations Cash Fund is used to support highway and transit related 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 Roads Operations Cash Fund.

Transfers from this fund to the General Fund were authorized by law until June 30, 2019. Transfers to the Carrier Enforcement Cash Fund are authorized as provided for in 81-2004.01.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See fund 22710 – Highway Cash Fund for a breakdown of the fees and taxes that are transferred into this fund.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance (Fund equity)	42,845,143	38,864,852	53,840,414
Revenue:			
Transfer from Highway Cash Fund	407,064,771	429,279,938	423,326,714
Federal Reimbursement/Grants	322,303,501	312,762,987	323,895,511
Local Reimbursement	16,157,752	15,751,810	19,244,930
Investment Income	1,252,822	1,478,208	2,500,815
Other	15,732,063	17,690,625	12,514,770
Transfers out	(16,855,756)	(32,191,847)	(38,927,224)
Total Revenue	745,655,153	744,771,721	742,555,516
Expenditures:			
Construction	541,498,698	518,991,771	513,974,964
Maintenance	150,560,386	152,041,787	168,866,052
Administration	16,373,618	17,321,723	19,552,819
Services & Support	32,923,883	30,992,484	33,259,148
Capital Facilities	2,212,818	5,151,967	4,340,312
Transportation Aid	6,066,041	5,296,425	4,514,091
Total Expenditures	749,635,444	729,796,157	744,507,572
Ending Balance	<u>38,864,852</u>	<u>53,840,414</u>	<u>51,888,544</u>
Highest month-ending cash balance	65,425,525	82,411,904	119,278,633
Lowest month-ending cash balance	26,753,700	20,334,060	58,971,959

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

FUND 22710 - HIGHWAY CASH FUND (66-4,100)

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Transportation. 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 Roads Operations Cash Fund (#2270) where it is spent by the Department for support of their activities.

Transfers from this fund are not authorized under existing law except for transfers to the Roads Operations Cash Fund as provided for in 66-4,100.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	34,079,273	35,695,512	32,780,145
Revenue:			
Motor and special fuels	247,420,000	259,205,000	259,320,000
Registration fees	42,873,000	45,349,000	43,448,000
Sales tax on motor vehicles	117,241,000	120,628,000	124,494,000
Other	1,036,128	1,066,441	1,087,993
Investment Income	110,882	116,130	152,085
Trans. to Roads Oper'n. Cash Fund	(407,064,771)	(429,279,938)	(423,326,714)
Total Revenue	1,616,239	(2,915,367)	5,175,364
Expenditures:			
Operating Expenses	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>35,695,512</u>	<u>32,780,145</u>	<u>37,955,509</u>
Highest month-ending cash balance	35,695,512	40,133,737	37,965,510
Lowest month-ending cash balance	31,029,319	30,882,686	31,866,051

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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
Initial permanent license plate on apportionable vehicles/trailers (60-3,203)	\$3/6	\$3/6	\$3/6
Renewal permanent license plate on apportionable vehicles/trailers (60-3,203)	\$2	\$2	\$2
New license plates (60-3,102)*	\$3.30 per plate	\$3.30 per plate	\$3.30 per plate
One license plate plus decal for passenger cars additional registration fee (60-3,100)*	\$100 plus cost	\$100 plus cost	\$100 plus cost
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
Mini Truck registration (60-383.01)*	\$15	\$15	\$15
Low-speed vehicle registration (60-383.02)*	\$15	\$15	\$15
Autocycles (60-3,143[1])*	\$15	\$15	\$6
Passenger vehicles (60-3,143[2])*	\$15	\$15	\$15
For hire vehicles (60-3,143[3])*	\$6, plus \$4 per passenger		
Vehicles leased for hire (60-3,143[4])	\$15	\$15	\$15
School busses (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
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

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Well servicing equipment (60-3,155)*	\$1.50-95.00	\$1.50-95.00	\$1.50-95.00
Taxicabs (60-3,154)*	\$15	\$15	\$15
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	\$25	\$25
Excess limit permit, garbage (60-6,301)*	\$10/mo. Or 100/yr.	\$10/mo. Or 100/yr.	\$10/mo. Or 100/yr.
Excess limit permit, livestock forage (60-6,305)*	\$10	\$10	\$10
Permit, extra-long vehicle combinations, annual (60-6,292)*	\$250	\$250	\$250
<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)*****	8-8.5¢	8.5-9¢	9-9.5¢
Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)****	3.8-4.8¢	4.8-5.8¢	5.8-6.8¢
Variable fuel tax, cents per gallon (66-4,141, 66-4,144)*****	2.5-3.5¢	4.2-4.9¢	2.6-3.5¢
Wholesale fuel tax, cents per gallon (66-489.02)*****	10.5-11.5¢	8.7-9.5¢	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/occurrence	\$100/occurrence	\$100/occurrence
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 (60-3,191)*	\$75	\$75	\$75
Permit reissuance (66-720)	\$100	\$100	\$100
Transfer from EPIC Fund to offset ethanol tax credits (66-1345)*	Varies	Varies	Varies
<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	\$0

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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 (3 year) (39-2306)	\$25	\$25	\$25
Class B license without an exam (3 year) (39-2306)	\$25	\$25	\$25
Class B license renewal (3 year) (39-2308)	\$10	\$10	\$30
Junkyard permits on Interstate (39-2604)		To meet expenses	

*Revenue is shared between the Department of Transportation (53.3%) and cities and counties (46.7%).

** 70% of this revenue is shared between the Department of Transportation (53.3%) and cities and counties (46.7%).

**** Revenue is distributed only to cities and counties.

***** Revenue is distributed only to the Department of Transportation.

***** Revenue is shared between the Department of Transportation (66%) and cities and counties (34%).

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

**FUND 26710 - GRADE CROSSING PROTECTION FUND (74-1317)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	11,538,355	7,194,908	5,495,508
Revenue:			
Train Mile Tax & Crossing Levy	2,515,079	3,217,880	2,419,786
Investment Income	185,559	115,257	137,327
Transfer from Highway Trust Fund	360,000	360,000	360,000
Total Revenue	3,060,638	3,693,137	2,917,113
Expenditures:			
Construction, maintenance, etc.	7,404,085	5,392,537	1,730,581
Total Expenditures	7,404,085	5,392,537	1,730,581
Ending Balance	<u>7,194,908</u>	<u>5,495,508</u>	<u>6,682,240</u>
Highest month-ending cash balance	11,314,203	5,967,508	6,849,742
Lowest month-ending cash balance	9,982,787	4,254,573	5,531,573

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

**FUND 26720 - STATE RECREATION ROAD FUND (39-1390)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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 this fund to the Game and Parks State Park Improvement and Maintenance Fund are authorized under existing law whenever the balance exceeds \$14 million on the first day of each month (39-1390).

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Motor vehicle registration fee (60-3,156)	\$1.50	\$1.50	\$1.50

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	10,056,651	10,267,770	8,077,781
Revenue:			
Registration Fees	3,705,062	3,722,243	3,730,381
Investment Income	206,443	167,753	212,889
Transfer to the Game and Parks State Park Improvement and Maintenance Fund	(1,000,000)	0	0
Transfer to the State Park Cash Revolving Fund	0	0	0
Total Revenue	2,911,505	3,889,996	3,943,270
Expenditures:			
Construction, maintenance & administration	2,700,386	6,079,985	1,820,180
Total Expenditures	2,700,386	6,079,985	1,820,180
Ending Balance	<u>10,267,770</u>	<u>8,077,781</u>	<u>10,200,871</u>
Highest month-ending cash balance	10,857,149	9,789,115	10,200,871
Lowest month-ending cash balance	8,626,885	6,510,914	8,103,796

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

**FUND 22740 – STATE HIGHWAY CAPITAL IMPROVEMENT FUND (39-2703)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The State Highway Capital Improvement Fund receives 85% of the revenue derived from a sales and use tax rate of one-quarter of one percent. The other 15% of the sales and use tax revenue is distributed to cities and counties through the Highway Allocation Fund. This revenue stream started on transactions occurring on July 1, 2013 and will continue until July 1, 2033, after which this sales tax revenue will revert back to being deposited into the General Fund.

The State Highway Capital Improvement Fund is used as follows:

(1) At least twenty-five percent of the money credited to the fund each fiscal year shall be used, as determined by the Department of Transportation, for construction of the expressway system and federally designated high priority corridors; and

(2) The remaining money credited to the fund each fiscal year shall be used to pay for surface transportation projects of the highest priority as determined by the department.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Sales and use tax – 85% share (77-27,132)	0.25 of 1%	0.25 of 1%	0.25 of 1%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	48,579,484	39,661,171	10,367,739
Revenue:			
Sales and use tax	62,946,462	65,175,387	67,016,981
Investment Income	794,115	385,468	153,997
Total Revenue	63,740,577	65,560,855	67,170,978
Expenditures:			
Construction	72,658,889	94,854,287	64,211,448
Total Expenditures	72,658,889	94,854,287	64,211,448
Ending Balance	<u>39,661,171</u>	<u>10,367,739</u>	<u>13,327,269</u>
Highest month-ending cash balance	45,736,567	39,552,594	13,327,270
Lowest month-ending cash balance	29,548,015	5,482,492	4,428,409

AGENCY 27 - DEPARTMENT OF TRANSPORTATION

**FUND 22750 – TRANSPORTATION INFRASTRUCTURE BANK FUND (39-2803)
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Transportation Innovation Act of 2016 (LB 960) created the Transportation Infrastructure Bank Fund (TIB) to be used for 1) the Accelerated State Highway Capital Improvement Program, which is for expressways, federally designated high priority corridors and needs-driven capacity improvements; 2) the County Bridge Match Program (up to \$40 million); and 3) the Economic Opportunity Program (up to \$20 million).

The main source of revenue is from the Department's share of the incremental fuel tax increases provided for in LB 610 (2015). LB 610 increased the fixed fuel tax distributed to the Department of Transportation by .5¢ per year starting January 1, 2016 until a tax increase of 2¢ per gallon was reached on January 1, 2019. Also included in LB 960 was a one-time \$50 million transfer from the Cash Reserve Fund.

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

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Fuel tax – cents per gallon (39-2803)	0.5-1.0¢	1.0-1.5¢	1.5-2.0¢

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	0	59,045,630	69,131,854
Revenue:			
Fuel tax transferred in	8,161,938	15,866,843	22,178,017
Investment income	994,076	1,349,911	1,845,798
Transfer from the Cash Reserve Fund	50,000,000	0	0
Total Revenue	59,156,014	17,216,754	24,023,815
Expenditures:			
Construction	110,384	7,130,530	9,295,103
Total Expenditures	110,384	7,130,530	9,295,103
Ending Balance	59,045,630	69,131,854	83,860,566
Highest month-ending cash balance	59,045,630	69,131,854	84,514,004
Lowest month-ending cash balance	50,000,000	60,316,220	70,363,696

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 22523 – VETERANS HOMES OPERATIONS CASH FUND
EXPENDED IN PROGRAMS 519, 520, 521, 522**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

The Nebraska Department of Veterans' Affairs operations cash fund was created per statute to receive state and federal funds for the operation of four long-term care facilities for veterans, their spouses and Gold Star parents in Bellevue, Kearney (formerly Grand Island as of Fall 2018), Norfolk and Scottsbluff.

Per LB 340, all programs, services and duties of the Division of Veteran's Homes of the Department of Health and Human Services was transferred to the Department of Veteran's Affairs effective July 1, 2017. The Board of Inquiry and Review determines the cost of care borne by the client or relatives of the veteran's homes. The federal government provides a per diem to each state for the operation of the veteran's homes based upon the number of beds and the level of nursing care offered.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
n/a	n/a	n/a	n/a

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,905,884	4,220,772	3,117,992

Revenue:			
Maintenance of Residents	10,669,183	10,291,896	10,820,028
Sales and Charges misc.	114,949	123,167	130,037
Investment Income	87,535	90,044	67,461
Misc. Revenues, etc.	43,557	876,131	439,861
Total Revenue	10,915,224	11,381,238	11,457,387

Expenditures:			
Operations of Veterans Long-Term Care Facilities	11,600,336	12,484,015	12,138,290
Total Expenditures	11,600,336	12,484,015	12,138,290

Ending Balance	<u>4,220,772</u>	<u>3,117,995</u>	<u>2,437,089</u>
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Highest month-ending cash balance	4,677,669	4,795,319	3,233,262
Lowest month-ending cash balance	3,871,007	2,528,169	2,265,244

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 22820 – NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND (12-1301)
EXPENDED IN PROGRAM 37**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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. Per statute, any investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a quarterly basis.

This fund receives \$5 from the motor vehicle license plate fee paid on Military Honor and Gold Star numerical license plates and also receives \$30 for Gold Star personalized message plates. Thirty dollars is also paid for personalized Military Honor plates beginning with their issuance calendar year 2016. In addition, the U.S. Department of Veterans Affairs pays \$722 - \$745, depending upon the date of death, for each veteran buried at the Nebraska Veterans Cemetery at Alliance.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Military Honor or Gold Star numerical license plate fees (60-3,122.03; 60-3,122.02)	\$5	\$5	\$5
Military Honor personalized license plate fee (60-3,122.03)	\$30	\$30	\$30
Gold Star personalized plate fee (60-3,122.02)	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	187,535	248,539	414,332
Revenue:			
Veteran license plate fees	97,335	257,265	290,799
Operating transfers out	-12,564	-5732	-2596
Investment income	5,479	8395	13,395
Other		161,571	154,276
Total Revenue	90,250	421,499	455,874
Expenditures:			
Operating expenses	28,969	255,706	140,602
Travel expenses	277	0	
Total Expenditures	29,246	255,706	140,602
Ending Balance	<u>248,539</u>	<u>414,332</u>	<u>729,604</u>
Highest month-ending cash balance	367,778	420,842	758,155
Lowest month-ending cash balance	201,639	381,953	426,202

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 32280 – VETERAN CEMETERY CONSTRUCTION FUND (12-1301)
EXPENDED IN PROGRAM 937**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

The Veteran Cemetery Construction Fund was created in statute to receive all funds used for the construction of a state veteran cemetery system. The funds were to be expended to the Veteran Cemetery Construction Fund for the completion of construction of the three veterans' cemeteries. Two commentaries were not completed. Remaining funds not utilized for construction of the Veteran's Cemeteries were transferred to the Nebraska Veteran Cemetery System Endowment Fund in 2017-18 and the remaining interest incurred was transferred to the Veteran Cemetery System Endowment Fund. The Veteran Cemetery Construction Fund thus terminated.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	96,244	98,289	339
Revenue:			
Investment income	2,045	339.37	
Operations Transfer Out		-98,289	-339
Total Revenue	2,045	339.37	0
Expenditures:			
Eng. and Arch. Services	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>98,289</u>	<u>339</u>	<u>0</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22910 – WATER RESOURCES CASH FUND (61-218)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 402 471-0056

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 over-appropriated 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 transfer from General Fund, transfers from the Nebraska Environmental Trust, and from other public or private gifts, grants and bequests. In 2018, legislation amended the revenue sources of the fund to include funds received by the state for settlement of claims regarding Colorado's past use of water under the Republican River Compact. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund. At the present time, transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund transfer (61-218)	\$3,300,000	\$3,300,000	\$3,300,000
Grants from other entities (61-218)	\$3,300,000	\$3,300,000	\$3,300,000
Settlement funds (61-218)	Varies by settlement	Varies by settlement	Varies by settlement

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,316,352	7,768,267	11,326,921

Revenue:			
Interest	116,994	175,427	316,999
Transfer in from General Fund	3,300,000	3,300,000	3,300,000
Environmental Trust grant	3,300,000	3,300,000	6,600,000
Transfers out	-42,875	-59,947	-81,835
Settlement revenue	0	0	4,000,000
Total Revenue	6,674,119	6,715,480	14,135,164

Expenditures:			
State Aid	3,222,204	3,144,896	2,184,557
Operations	0	11,930	410,499
Total Expenditures	3,222,204	3,156,826	2,595,056

Ending Balance	<u>7,768,267</u>	<u>11,326,921</u>	<u>22,867,029</u>
Highest month-ending balance	7,768,268	11,326,921	22,867,030
Lowest month-ending balance	4,311,413	7,752,257	9,674,481

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22940 – WATER SUSTAINABILITY FUND (61-222)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 402- 471-0056

The Water Sustainability Fund was established in 2014 for the purpose of providing state aid funding for water sustainability programs, projects and activities within the state that are related to water sustainability. In addition, 10% of the fund is designated to assist municipalities with the cost of constructing, upgrading, developing, and replacing sewer infrastructure facilities as part of a combined sewer overflow project. The Department of Natural Resources is allowed to use the fund for costs related to administration of the fund and the grant program. Transfers out of this fund to the Resources Development Fund were authorized for FY15-16 through FY16-17. Section 61-222 contains intent language that provides \$11,000,000 be transferred into the fund annually, but the actual transfers were lower in FY17-18 and FY18-19.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund transfer (61-222)	\$11,000,000	\$11,000,000	\$11,000,000

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	29,609,822	30,299,612	30,556,901
Revenue:			
Interest	521,541	553,572	630,017
Transfer in from General Fund	11,000,000	9,170,000	6,000,000
Transfer to Resources Development Fund	-3,000,000	0	0
Total Revenue	8,521,541	9,723,572	6,630,017
Expenditures:			
Operations	125,156	0	0
State Aid	7,706,595	9,466,283	8,984,356
Total Expenditures	7,831,751	9,466,283	8,984,356
Ending Balance	<u>30,299,612</u>	<u>30,556,901</u>	<u>28,202,562</u>
Highest month-ending balance	30,299,613	30,556,901	30,590,882
Lowest month-ending balance	19,754,579	23,719,592	22,389,223

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 22950 – CRITICAL INFRASTRUCTURE FACILITIES CASH FUND (61-224)
EXPENDED IN PROGRAM 314**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Critical Infrastructure Facilities Cash Fund was created in 2016 to provide a grant to a natural resources district to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the district which includes military installations, transportation routes, and wastewater treatment facilities. The fund received revenue from a one-time \$13,700,000 transfer from the Cash Reserve Fund in FY15-16.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Cash Reserve Fund transfer	0	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	13,700,000	13,341,723	13,174,080
Revenue:			
Interest	267,937	236,743	504,680
Transfer in from Cash Reserve Fund	0	0	0
Total Revenue	267,9370	236,743	504,680
Expenditures:			
State Aid	626,214	404,386	764,011
Operations	0	0	0
Total Expenditures	626,2140	404,386	764,011
Ending Balance	<u>13,341,723</u>	<u>13,174,080</u>	<u>11,905,389</u>
Highest month-ending balance	13,944,156	13,578,466	12,669,400
Lowest month-ending balance	13,341,723	13,174,080	11,905,389

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 @ 402-471-0056

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, FY10-11 and FY18-19, transfers were made from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Proceeds from sale or lease of property (2-1503.02)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	712,501	727,643	743,263
Revenue:			
Land sales/use	0	0	0
Interest	15,142	15,620	2,019
Local Government	0	0	0
Transfers out to General Fund	0	0	-743,263
Total Revenue	15,142	15,620	2,019
Expenditures:			
State Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>727,643</u>	<u>743,263</u>	<u>2,019</u>
Highest month-ending balance	727,643	743,263	2,020
Lowest month-ending balance	713,728	728,885	1,429

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25520 - RESOURCES DEVELOPMENT FUND (2-1587)
EXPENDED IN PROGRAM 307**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. Transfers into the fund from the Water Sustainability Fund were authorized for FY15-16 and FY16-17.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Loan repayments (2-1589)	----- SEE FUND DESCRIPTION -----		
Transfer in from Water Sustainability Fund (61-222)	\$3,000,000	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	472,767	1,418,693	802,290
Revenue:			
Interest	46,047	28,242	17,277
Miscellaneous/Reimbursements	25	0	0
Land use revenue	0	0	0
Transfers in	3,000,000	0	0
Total Revenue	3,046,072	28,242	17,277
Expenditures:			
State Aid	2,100,147	644,645	310,427
Total Expenditures	2,100,147	644,645	310,427
Ending Balance	<u>1,418,693</u>	<u>802,290</u>	<u>509,140</u>
Highest month-ending balance	3,053,550	1,329,688	810,310
Lowest month-ending balance	113,645	802,290	509,140

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25530 - SOIL AND WATER CONSERVATION FUND (2-1577)
EXPENDED IN PROGRAM 304**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Refunds and repayments (2-1577)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	26,786	975	996
Revenue:			
Refunds/Miscellaneous	0	0	0
Interest	549	21	24
Total Revenue	549	21	24
Expenditures:			
State Aid	26,360	0	0
Total Expenditures	26,360	0	0
Ending Balance	<u>975</u>	<u>996</u>	<u>1,020</u>
Highest month-ending balance	27,262	996	1,020
Lowest month-ending balance	949	977	998

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	402,215	385,088	430,342
Revenue:			
Interest	7,625	7,064	9,019
Fees and licensing	1,175,248	1,058,190	1,101,636
Miscellaneous	0	0	0
Total Revenue	1,182,873	1,065,254	1,110,655
Expenditures:			
State Aid	1,200,000	1,020,000	1,165,090
Total Expenditures	1,200,000	1,020,000	1,165,090
Ending Balance	<u>385,088</u>	<u>430,342</u>	<u>375,907</u>
Highest month-ending balance	851,659	654,723	835,773
Lowest month-ending balance	25,618	13,397	21,022

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25550 - WATER WELL DECOMMISSIONING FUND (46-1403)
EXPENDED IN PROGRAM 306**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Water well registration fee (46-606)	\$30	\$30	\$30

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	227,041	180,877	39,111
Revenue:			
Water well registration fees (46-606)	95,408	60,584	55,642
Interest	3,497	1,622	981
Miscellaneous	-15	-98,802	0
Total Revenue	197,692	-36,596	56,623
Expenditures:			
State aid	145,054	105,170	61,330
Total Expenditures	145,054	105,170	61,330
Ending Balance	180,777	39,111	34,404
Highest month-ending balance	214,878	88,445	52,869
Lowest month-ending balance	82,076	39,112	22,426

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25590- WATER RESOURCES TRUST FUND (46-753)
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Miscellaneous reimbursements	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	357,437	338,173	215,246
Revenue:			
Miscellaneous	45	251	939
Interest	7,362	6,115	4,450
Total Revenue	7,407	6,366	5,389
Expenditures:			
Operating expenses	26,671	5,386	9,735
State aid	0	12	45,084
Total Expenditures	26,671	129,294	54,819
Ending Balance	<u>338,173</u>	<u>215,246</u>	<u>165,816</u>
Highest month-ending balance	354,090	338,619	209,331
Lowest month-ending balance	338,173	215,246	165,721

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 @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	430,023	284,446	170,532
Revenue:			
Interest	7,015	4,114	3,904
Business fees/professional services	65,739	79,544	51,278
Miscellaneous	13,032	-14,170	144
Operating grants	0	5,500	4,946
Total Revenue	85,786	74,988	60,272
Expenditures:			
Operations	231,363	188,902	80,945
Total Expenditures	231,363	188,902	80,945
Ending Balance	<u>284,446</u>	<u>170,532</u>	<u>149,859</u>
Highest month-ending balance	412,044	199,951	170,102
Lowest month-ending balance	269,226	170,532	149,860

AGENCY 30 - STATE ELECTRICAL BOARD

**FUND 21210 - ELECTRICAL DIVISION FUND (81-2105)
EXPENDED IN PROGRAM 197**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

This fund is used to carry out electrical inspections, administer examinations, code classes, and issue licenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Examination Fees (81-2118):			
Electrical Contractor	\$125	\$125	\$125
Journeyman Electrician, Residential Journeyman Electrician & Fire Alarm Installer License Fees (81-2118):	25	25	25
Electrical Contractor	125	125	125
Journeyman Electrical, Residential Journeyman & Fire Alarm	25	25	25
Apprentice	20	20	20
License Fee Renewals:			
Existing Special Installer	25	25	25
Existing Class A Masters & Class B Masters	125	125	125
Existing Class B Electrical Contractor	125	125	125
Existing Class A Journeyman & Class B Journeyman	125	125	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 & 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	2016-17	2017-18	2018-19
Beginning Balance	897,591	1,061,909	828,287
Revenue:			
License fees	483,007	99,578	1,051,728
Inspections	973,869	1,085,311	1,045,450
Examination fees	89,525	72,436	86,785
Registration Code Class Training	38,136	23,251	20,508
(Transfers out) and Other Misc.	118,603	-13,843	21,436
Interest	32,499	19,951	27,748
Total Revenue	1,735,639	1,286,684	2,253,655
Expenditures:			
Personal Services	1,208,275	1,182,766	1,265,555
Operating expenses	189,091	161,741	197,362
Travel expenses	163,422	185,590	121,916
Capital outlay	10,533	-9,791	1,721
Total Expenditures	1,571,321	1,520,306	1,586,554
Ending Balance	1,061,909	828,287	1,495,388
Highest month-ending balance	1,215,360	1,065,745	1,502,056
Lowest month-ending balance	820,914	784,205	762,115

AGENCY 31 – MILITARY DEPARTMENT

FUND 23110 – MILITARY DEPARTMENT CASH FUND (55-131) EXPENDED IN PROGRAMS 544 AND 545

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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 are authorized under existing law (55-131).

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	654,634	675,572	706,672

Revenue:			
Rental revenue	115,109	130,395	78,254
Nuclear power plant reimb., calibration fees, etc.	424,396	183,855	238,389
Investment income	15,985	8,447	15,375
Other	115,652	276,573	132,805
Total Revenue	671,142	599,270	464,823

Expenditures:			
Personal services	252,039	266,569	234,885
Operating expenses	315,375	221,102	249,085
Travel	23,137	12,604	15,359
Capital outlay	14,754	67,845	16,882
Aid	44,899	50	0
Total Expenditures	650,204	568,170	516,211

Ending Balance	675,572	706,672	655,284
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Highest month-ending cash balance	958,218	642,308	745,621
Lowest month-ending cash balance	567,131	509,389	480,720

AGENCY 31 – MILITARY DEPARTMENT

**FUND 23120 – GOVERNOR’S EMERGENCY CASH FUND (81-829.33)
EXPENDED IN PROGRAM 192**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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 donations and miscellaneous cash receipts. The primary source of funding used to respond to emergencies is provided by a direct state General Fund appropriation to the Governors Emergency Program (Program 192) and other federal funds that do not flow through this cash fund.

Pursuant to LB945 (2018) the fund is also credited with reimbursements received from other states when assistance is provided under the Emergency Management Assistance Compact. In order to be credited to the fund, the expense must have been paid using General Funds and the reimbursement must come in a different fiscal year than that of the expense.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,038,499	1,061,774	882,267
Revenue:			
Investment income	22,075	22,179	22,282
Transfer in	0	0	0
Other	1,200	800	367,476
Total Revenue	23,275	22,979	389,758
Expenditures:			
Personal services	0	0	0
Operating expenses	0	202,486	16,384
Aid	0	0	8,402
Total Expenditures	0	202,486	24,786
Ending Balance	<u>1,061,774</u>	<u>882,267</u>	<u>1,247,239</u>
Highest month-ending cash balance	1,061,774	1,071,792	1,269,748
Lowest month-ending cash balance	1,040,287	882,266	884,201

AGENCY 31 – MILITARY DEPARTMENT

**FUND XXXXX – NEBRASKA EMERGENCY MANAGEMENT AGENCY CASH FUND (71-3532)
EXPENDED IN PROGRAM 545**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,473	3,497	3,521
Revenue:			
Interest income	72	74	84
Total Revenue	72	74	84
Expenditures:			
Contractual services/operating expenses/travel	48	50	50
Total Expenditures	48	50	50
Ending Balance	<u>3,497</u>	<u>3,521</u>	<u>3,555</u>
Highest month-ending balance	3,497	3,521	3,555
Lowest month-ending balance	3,411	3,439	3,471

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: Bill Biven, Jr. @ 402-471-0054

The Board of Educational Lands and Funds Cash Fund is primarily composed of receipts from school land rentals. The fund is used to pay the costs of administering unsold school land. Beginning in FY2000-01, the receipts from agricultural land, minerals, wind, and solar rent/bonuses are deposited directly in the Temporary School Fund and a transfer is 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 in the rental payment. Transfers from the fund are not authorized under existing law but transfers may be made back to the Temporary School Fund at the Board's discretion.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,664,402	7,226,275	9,796,531

Revenue:			
Transfers In/Temporary School Fund	15,903,199	18,729,993	20,734,015
Interest Income	322,632	376,710	533,383
Building and Space Rental	27,150	27,150	7,516
Miscellaneous/Fees/Reimbursements	123,571	61,208	330,682
Sale of Surplus Property/Land Easements	55,632	28,070	2,252
Reimbursement Non-Government Sources	128,164	32,693	3,080
Total Revenue	16,560,348	19,255,824	21,610,928

Expenditures:			
Operation of Bd. of Educational Lands & Funds:			
Personal Services	1,917,738	1,936,942	1,912,245
Operating/Travel	1,873,295	2,214,205	2,166,399
Capital Outlay	108,518	80,270	119,813
Real Estate Taxes	12,098,924	12,454,151	12,378,578
Adjustment	0		
Total Expenditures	15,998,475	16,685,568	16,577,035

Ending Balance	<u>7,226,275</u>	<u>9,796,531</u>	<u>14,830,424</u>
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Highest month-ending balance	22,434,061	25,711,040	30,472,379
Lowest month-ending balance	7,447,403	9,999,414	15,047,271

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)
EXPENDED IN PROGRAM 529**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	43,399	46,984	52,306
Revenue:			
Reproduction and publications	425	995	535
Filing fees	17,540	19,632	18,534
Miscellaneous/search fees/interest	952	1,049	1,292
Adjustment	0	0	0
Total Revenue	18,917	21,676	20,361
Expenditures:			
Operation of records repository	15,332	16,354	23,942
Total Expenditures	15,332	16,354	23,942
Ending Balance	<u>43,984</u>	<u>52,306</u>	<u>48,725</u>
Highest month-ending balance	46,903	52,277	56,071
Lowest month-ending balance	43,766	46,738	48,208

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Snowmobile Annual Registration Fees (60-3,210)*			
Private owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100
*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).			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:			
Snowmobile registrations	1,943	2,160	2,116
Total Revenue	1,943	2,160	2,116

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23280 - COWBOY TRAIL FUND (37-913) EXPENDED IN PROGRAMS 550, 979

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

LB957 (2016) transferred \$100,000 of unused money from the Nebraska Youth Conservation Program Fund, which was also eliminated pursuant to LB957 (2016), to the Cowboy Trail Fund for the development of undeveloped portions of the trail. Per the bill's language, none of this money may be spent unless it is matched by both a public entity and a private entity. Through FY2019, \$10,000 of the \$100,000 has been expended.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Land Leases (37-912)	Varies	Varies	Varies

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	266,449	305,386	345,370
Revenue:			
Donations	20,000	0	0
Investment income	5,921	6,892	8,025
Land lease/ROW and building rent	14,310	33,714	2,343
Transfer from Youth Conservation Program Fund	0	0	0
Other	100	350	(4,855)
Total Revenue	40,331	40,956	5,513
Expenditures:			
Personal services	13	0	0
Operating expenses	1,381	972	12,169
Travel expenses	0	0	0
Capital outlay	0	0	25,297
Total Expenditures	1,394	972	37,466
Ending Balance	<u>305,386</u>	<u>345,370</u>	<u>313,417</u>
Highest month-ending cash balance	305,531	345,371	347,422
Lowest month-ending cash balance	277,278	316,508	310,249

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23290 - NEBRASKA ENVIRONMENTAL TRUST FUND (81-15,174)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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 this fund are not authorized under existing law, except for transfers to the Nebraska Environmental Endowment Fund as authorized and prescribed by 81-15,174.01.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	33,696,726	33,933,499	37,848,994
Revenue:			
Lottery proceeds	18,188,932	19,973,747	20,581,912
Investment income	622,172	692,769	855,718
Other	29	165	3,425
Total Revenue	18,811,133	20,666,681	21,441,055
Expenditures:			
Personal services	319,079	328,242	332,059
Operating expenses	122,392	187,467	175,799
Travel expenses	9,081	5,920	6,229
Capital outlay	1,008	20,000	(16,993)
Distribution of aid	18,122,800	16,209,557	22,667,801
Total Expenditures	18,574,360	16,751,186	23,164,895
Ending Balance	<u>33,933,499</u>	<u>37,848,994</u>	<u>36,125,154</u>
Highest month-ending cash balance	34,020,553	37,849,142	39,988,755
Lowest month-ending cash balance	26,815,141	29,867,954	33,260,133

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23295 – FERGUSON HOUSE FUND (72-2401)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lease rates/per month (72-2401)	200-600	225-525	225-525
Rental rates/per day (72-2401):			
State government rate*	50-120	35-120	35-120
Private party rate*	85-250	60-300	60-300
*Discounts are given for less than full day rentals and/or renting more than one room.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	226,142	253,673	280,669

Revenue:			
Building and space rental	23,407	21,298	23,140
Investment income	5,034	5,648	6,539
Donations	(910)	50	0
Other	0	0	11
Total Revenue	27,531	26,996	29,690

Expenditures:			
Personal services			
Operating expenses			13,230
Travel expenses			159
Capital outlay			40,000
Distribution of aid			0
Total Expenditures	0	0	53,389

Ending Balance	<u>253,673</u>	<u>280,669</u>	<u>256,970</u>
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Highest month-ending cash balance	253,673	280,670	290,722
Lowest month-ending cash balance	229,308	256,510	250,726

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) EXPENDED IN PROGRAMS 330, 336, 337, 550, 617, 628, 846, 900, 955, 971, 972, 973, 976

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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). While 37-417 would allow up to 75% of lifetime permit revenues to be spent, current federal guidance requires the principle revenue amount for each lifetime permit to be retained in order to qualify as a certified paid license that is counted in the apportionment formula for matching federal funding.

To account for these items, an "Amount of Balance in Principle Reserve" is shown for each fiscal year to highlight the portion of the balance that is unable to be spent without a loss of federal funding.

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

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	17,362,348	19,483,854	21,444,590
Revenue:			
Permits (hunting, fishing, fur harvest, etc.)	15,994,520	15,857,686	15,818,104
Magazine, misc. publications	452,582	433,746	421,098
Boat registration	1,229,393	1,262,162	1,211,436
Federal reimbursement	6,121,635	5,995,528	6,255,416
Other	2,032,325	2,153,442	2,175,143
Total Revenue	25,830,455	25,702,564	25,881,197
Expenditures:			
Fish/Game research, etc.	11,308,617	11,698,202	12,193,625
Law enforcement	4,957,627	4,929,351	5,693,957
Communications	3,470,329	3,249,392	3,656,422
Administration	2,852,197	2,923,531	2,657,581
Other	1,120,180	941,352	1,059,266
Total Expenditures	23,708,950	23,741,828	25,260,851
Ending Balance	<u>19,483,854</u>	<u>21,444,590</u>	<u>22,064,936</u>
Amount of Balance in Principle Reserve	12,849,944	13,363,710	13,928,585
Highest month-ending cash balance	20,191,136	22,396,925	24,316,987
Lowest month-ending cash balance	17,014,874	19,284,153	21,284,461

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Hunting Permit:			
Resident (37-407)	\$15	\$15	\$15
Resident Multi-year 3/5 (37-407)	42/61	42/61	42/61
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Nonresident (37-407)	94	94	94
Nonresident Multi-year 3/5 (37-407)	254/377	254/377	254/377
Nonresident youth (37-407)	15	15	15
Nonresident – 2 day (37-407)	64	64	64
Fishing Permit:			
Resident (37-407)	20	20	20
Resident Multi-year 3/5 (37-407)	56/82	56/82	56/82
Nonresident (37-407)	58	58	58
Nonresident Multi-year 3/5 (37-407)	158/236	158/236	158/236
Resident – 1 day (37-407)	7	7	7
Nonresident – 1 day (37-407)	10	10	10
Resident - 3 day (37-407)	13	13	13
Nonresident-3 day (37-407)	19	19	19
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Disabled fishing permit (37-424)	5	5	5
Paddlefish application (37-4,111)	7	7	7
Paddlefish permit resident (37-4,111)	23	23	23
Paddlefish permit Nonresident (37-4,111)	47	47	47
Combination Hunt & Fish:			
Resident (37-407)	34	34	34
Resident Multi-year 3/5 (37-407)	93/141	93/141	93/141
Nonresident (407)	141	141	141
Nonresident Multi-year 3/5 (37-407)	382/566	382/566	382/566
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:			
Deer draw application fee (37-447)	7	7	7
Resident (37-447)	34	34	34
Nonresident (37-447)	239	239	239
Resident deployed military (37-421.01)	5	5	5
Resident statewide buck only (37-447)	85/170	85/170/125	85/170/125
Nonresident statewide buck only (37-447)	597/795	597/795/695	597/795/695
Resident youth (37-447)	5	5	5
Nonresident youth (37-447)	5	5	5
Nonresident season choice (37-447)	67	67	67
Landowner (37-455)	17	17	17
Nonresident landowner (37-455)	119.50	119.50	119.50

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Antelope Permit:			
Resident (37-449)	34	34	34
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-449)	176	176	176
Landowner (37-455)	17	17	17
Resident Youth (37-449)	5	5	5
Nonresident Youth (37-449)	5	5	5
Nonresident landowner (37-455)	88	88	88
Application Fee (37-449)	5.50	5.50	5.50
Elk Permit:			
Application (37-450)	10	10	10
Resident (37-450)	176	176	176
Resident deployed military (37-421.01)	5	5	5
Landowner (37-455)	35	35	35
Nonresident (37-450)	529	529	529
Nonresident Landowner (37-455)	529	529	529
Big Horn Sheep Application (37-451)	29	29	29
Resident deployed military sheep permit (37-421.01)	5	5	5
Mountain Lion Application (37-473)	15	15	15
Turkey Permit:			
Resident (37-457)	27	27	27
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-457)	106	106	106
Landowner (37-455)	13.50	13.50	13.50
Nonresident landowner (37-455)	53	53	53
Resident Youth (37-457)	5	5	5
Nonresident Youth (37-457)	5	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)	257-352	257-352	257-352
Nonresident Hunting (37-415)	870-1392	870-1392	870-1392
Resident Fishing (37-415)	313-407	313-407	313-407
Nonresident Fishing (37-415)	628-1003	628-1003	628-1003
Resident Fishing & Hunting (37-415)	556-705	556-705	556-705
Nonresident Fishing & Hunting (37-415)	1357-2088	1357-2088	1357-2088
Resident Furharvest (37-415)	218-299	218-299	218-299
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
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
Resident deployed military one-time combination fishing, fur-harvesting, and hunting permit with habitat, aquatic habitat, and migratory waterfowl stamps (37-421.01)	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>2017</u>	<u>2018</u>	<u>2019</u>
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
Aquaculture facilities permit (37-465)	75	75	75
Raptors permit (37-497):			
Resident age 14 to 17 years	20	20	20
Resident age 18 years and older	54	54	54
Resident captive propagation	271	271	271
Nonresident Raptor Collecting Permit	236	236	236
Controlled shooting area license (37-484)	176	176	176
Bands for release of game birds per band (37-488)	.10	.10	.10
Nonresident controlled shooting license (37-491)	15	15	15
Taxidermist permit (37-462)	8.50	8.50	8.50
Commercial put and take fishery license (37-4,108)	75	75	75
Special single-species lottery (37-455.01)	10	10	10
Special multi-species lottery (37-455.01)	10/25	10/25	10/25
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, 550, 617, 628, 846, 900, 901, 955, 960, 967, 968, 969,
972, 975, 983, 987**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	14,064,759	17,188,020	24,840,149
Revenue:			
Park entry permits	6,986,922	7,728,077	7,119,774
Cabin rentals	5,906,854	6,002,972	6,452,868
Campgrounds	5,721,317	5,800,775	5,847,614
Restaurants/catering	475,252	437,989	427,373
Other	7,955,543	16,188,237	6,447,764
Total Revenue	27,045,888	36,158,050	26,295,393
Expenditures:			
State park operations	17,028,581	17,794,847	21,667,582
Area maintenance	401,731	400,673	347,321
Capital improvements	3,116,906	7,030,523	7,272,929
Law enforcement	600,561	593,656	698,483
Administration	1,442,291	1,445,172	1,373,924
Communications	908,806	732,505	801,220
Other	423,750	508,545	608,902
Total Expenditures	23,922,626	28,505,921	32,770,361
Ending Balance	<u>17,188,020</u>	<u>24,840,149</u>	<u>18,365,181</u>
Highest month-ending cash balance	18,978,593	27,569,583	27,490,547
Lowest month-ending cash balance	14,138,992	21,000,148	18,255,249

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>2017</u>	<u>2018</u>	<u>2019</u>
Park Entry Permit:			
Annual (37-438) (NE licensed vehicle-2017)	30	30	30
Duplicate (37-439) (NE licensed vehicle-2017)	15	15	15
Daily (37-438) (NE licensed vehicle-2017)	6	6	6
Annual (37-438) (NON NE licensed vehicle-2017)	45	45	45
Duplicate (37-439) (NON NE licensed vehicle-2017)	22.50	22.50	22.50
Daily (37-438) (NON NE licensed vehicle-2017)	8	8	8
Cabins, lodging, & support facilities/day (37-345)	30-850	30-850	30-1000
Pet Fee (37-345)	15	15	15
Rollaway beds and cribs/day (37-345)	10	10	15
Tepee/day (37-345)	20	20	20
Camping fee/day (37-345)	8-35	8-35	10-37
Prime site fee (37-345)	N/A	N/A	5-10
Reservation and cancellation fee (37-345)	.25-7.00	.25-7.00	.25-8.50
Winter camping rate/day (37-345)	7	7	
Self-registration late penalty (37-345)	5	5	5
Picnic shelter reservation (without/with elec.) (37-345)	45/225	45/225	45/225
Picnic table delivery charge (37-345)	5	5	5
Pay showers (37-345)	.75	.75	.75
Horse stall rentals/day (37-345)	13	13	13
Pavilion rental (37-345)	600-2,500	600-2,500	600-2,500
Ice rink admission (37-345)	2-3	2-3	2-3
Theater (37-345)	7-10	7-10	7-10
Dinner theater (37-345)	market	market	market
Cookouts (37-345)	6-20	6-20	6-24
Swimming pool (37-345)	3-10	3-10	3-10
Swimming pass (seasonal) (37-345)	45-400	45-400	45-400
Jeep ride (37-345)	10-13	10-13	12-15
Ft. Robinson historic tour (37-345)	10	10	10
Stage coach ride (37-345)	2-3	2-3	4-5
Trail ride (37-345)	18-24	18-24	25-30
Trolley ride (37-345)	.25	.25	.25
Sleigh ride (37-345)	2-3	2-3	2-3
Hayrack ride (37-345)	2-4	2-4	2-4
Hayrack breakfast (37-345)	10-13	10-13	13-17
Haunted Hollow ride (37-345)	6-8	6-8	7-9
Pumpkin roll (37-345)	1	1	1
Naturalist program (37-345)	1-5	1-5	1-10
Pony ride (37-345)	3	3	3
Golf range/per bucket (37-345)	3	3	3
Miniature golf (37-345)	3	3	3

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>2017</u>	<u>2018</u>	<u>2019</u>
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	5-108
Kayak rental (37-345)	12-15	12-15	12-15
Float tube rental (37-345)	\$15	\$15	\$15
Inner tube rental (37-345)	3	3	3
Canoe rental per hour	N/A	15	15
Paddle Board rental per hour	N/A	15	15
Water Cycle rental per hour	N/A	20	20
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)	10/12/24	10/12/24	10-30
Marina slip fee (37-345)	20-1060	20-1060	20-1060
Marina utilities – each service (37-345)	50	50	50
Marina storage box (37-345)	50	50	50
Private dock/mooring fee (37-345)	50/200	50/200	50/200
Conference rooms (37-345)	40-290	40-290	40-300
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
Historical Park, Historical Homes or Visitor Centers	1-2	1-2	1-2
Activities Range	1-7.50	1-7.50	1-7.50

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23340 - NEBRASKA HABITAT FUND (37-431)
EXPENDED IN PROGRAM 330, 337, 550, 924, 971**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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. State statute (37-431) restricts the commission's ability to expend Lifetime Habitat Stamp and Lifetime Migratory Waterfowl Stamp principle revenue (see schedule of fees and taxes below) to 75 percent of the fees collected. To account for the restriction, an "Amount of Balance in Principle Reserve" is shown for each fiscal year to highlight the portion of the balance that is statutorily unable to be spent.

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

Schedule of Fees and Taxes	2017	2018	2019
Habitat Stamp (37-426)	25	25	25
Multi-year Habitat Stamp 3/5 (37-426)	63.50/94	63.50/94	63.50/94
Lifetime Habitat Stamp (37-426)	500	500	500
Migratory Waterfowl Stamp (37-426)	10	10	10
Multi-year Migratory Waterfowl Stamp 3/5 (37-426)	15/23	15/23	15/23
Lifetime Migratory Waterfowl Stamp (37-426)	200	200	200

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	7,766,573	9,326,823	10,524,003
Revenue:			
Habitat Stamp	3,032,516	3,076,262	2,975,115
Waterfowl Stamp	351,747	284,649	329,027
Federal reimbursement	2,492,949	2,767,082	3,000,993
Investment income	179,523	214,521	264,421
Other	2,565,018	1,522,199	1,256,831
Total Revenue	8,621,753	7,864,713	7,826,387
Expenditures:			
Habitat development	6,202,288	6,338,070	7,320,400
Habitat acquisition	704,067	184,355	40,156
Administration	16,874	5,789	5,085
Planning	138,274	139,319	134,424
Total Expenditures	7,061,503	6,667,533	7,500,065
Ending Balance	9,326,823	10,524,003	10,850,325
Amount of Balance in Lifetime Stamps 'principle reserve'	3,587,341	3,794,541	3,996,541
Highest month-ending cash balance	10,174,386	11,063,652	11,794,559
Lowest month-ending cash balance	7,195,773	8,781,439	10,080,167

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23350 - WILDLIFE CONSERVATION FUND (37-811) EXPENDED IN PROGRAMS 336, 977

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

Effective January 1, 2021, pursuant to the provisions of LB356 (2019), three (3) types of wildlife conservation plates are authorized for issuance where revenue from the initial and renewal fee's for numerical plates (\$5), as well as fee's derived from personalized message plates (75% of \$40), will be credited to this fund. The next issuance of this report will reflect the fees and any revenue.

Additional revenues come from gifts and donations.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	690,731	581,321	488,613

Revenue:			
Income tax checkoff	142,416	170,478	168,641
Investment income	11,531	9,104	9,068
Federal reimbursement	4,242	474	1,942
Donations	28,032	35,440	35,063
Other	1,473	402	2,356
Total Revenue	187,694	215,898	217,070

Expenditures:			
Personal services	58	56	49
Operating expenses	193,876	152,198	124,831
Travel expenses	6,439	11,413	6,449
Capital outlay	1,576	4,023	20,134
Aid	95,154	140,916	105,629
Total Expenditures	297,103	308,606	257,092

Ending Balance	<u>581,321</u>	<u>488,613</u>	<u>448,591</u>
Highest month-ending cash balance	629,649	503,730	448,588
Lowest month-ending cash balance	464,907	382,063	314,585

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23360 - GAME LAW INVESTIGATION CASH FUND (37-327.01)
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	108,030	104,016	108,615
Revenue:			
Investment income	2,186	2,243	2,646
Fines, forfeitures, penalties	1,300	800	300
Other	0	1,556	0
Total Revenue	3,486	4,599	2,946
Expenditures:			
Operating expenses	7,500		
Total Expenditures	7,500	0	0
Ending Balance	<u>104,016</u>	<u>108,615</u>	<u>111,561</u>
Highest month-ending cash balance	108,316	108,615	111,561
Lowest month-ending cash balance	101,014	104,193	108,824

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23370 - NEBRASKA SNOWMOBILE TRAIL CASH FUND (60-3,218)
EXPENDED IN PROGRAM 617**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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).

LB331 (2017) authorized a one-time transfer of the June 30, 2017 unobligated balance of \$83,694 from this fund to the General Fund.

No additional Transfers from this fund to the General Fund are authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Snowmobile Annual Registration Fees (60-3,210):*			
Private Owner	8	8	8
Dealer	25	25	25
Manufacturer	100	100	100
*See narrative for distribution.			

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	76,192	83,694	6,829
Revenue:			
Snowmobile Registrations	5,829	6,482	6,349
Investment Income	1,673	347	232
Transfer out to General Fund	0	(83,694)	0
Total Revenue	7,502	(76,865)	6,581
Expenditures:			
Dues and subscriptions	0	0	0
Total Expenditures	0	0	0
Ending Balance	83,694	6,829	13,410
Highest month-ending cash balance	83,694	6,831	13,413
Lowest month-ending cash balance	76,336	155	6,872

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351) EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 960, 967, 968, 969, 975

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Cigarette Tax (77-2602)	1¢	1¢	1¢

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,387,292	2,023,004	2,746,916
Revenue:			
Cigarette tax	1,309,039	1,309,039	1,309,039
Investment income	46,194	47,011	69,033
Federal reimbursement/grant	0	99,795	0
Other	2,930	1,773	80,734
Total Revenue	1,358,163	1,457,618	1,458,806
Expenditures:			
State park operations	(535)	3,682	1,505
Capital improvements	1,369,618	426,130	1,510,644
Other	353,368	303,894	328,779
Total Expenditures	1,722,451	733,706	1,840,928
Ending Balance	<u>2,023,004</u>	<u>2,746,916</u>	<u>2,364,794</u>
Highest month-ending cash balance	2,507,959	2,747,378	3,119,116
Lowest month-ending cash balance	1,867,301	2,043,250	2,364,795

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431] EXPENDED IN PROGRAMS 336, 337, 617, 900, 981

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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, and access to, selected waters.

Statute (37-431) prohibits the commission from expending the principle amount of the fees collected from the sale of Lifetime Aquatic Habitat Stamp. To account for the restriction, an "Amount of Balance in Principle Reserve" is shown for each fiscal year to highlight the portion of the balance that is statutorily unable to be spent.

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

<u>Schedule of Fees and Taxes</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Aquatic Habitat Stamp – annual & 3-day (37-426)	15	15	15
Aquatic Habitat Stamp – 1 day (37-426)	1	1	1
Multi-year Aquatic Habitat Stamp 3/5 (37-426)	31.50/47	31.50/47	31.50/47
Lifetime Aquatic Habitat Stamp (37-426)	300	300	300

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	9,039,399	9,191,616	9,618,702
Revenue:			
Aquatic habitat stamp	2,578,117	2,518,427	2,398,972
Federal reimbursement	234,304	303,968	665,258
Donations	50	5,000	570
Investment income	182,832	198,232	244,515
Other	377,517	398,305	368,402
Total Revenue	3,372,820	3,423,932	3,677,717
Expenditures:			
Personal services	55,318	55,279	55,929
Operating expenses	2,886,425	843,178	507,156
Travel	971	3,809	4,850
Capital outlay	0	2,077,483	1,245,342
Aid	277,888	17,097	0
Total Expenditures	3,220,602	2,996,846	1,813,277
Ending Balance	<u>9,191,616</u>	<u>9,618,702</u>	<u>11,483,142</u>
Amount of Balance in Lifetime Stamp 'principle reserve'	1,370,000	1,560,800	1,784,900
Highest month-ending cash balance	9,191,616	9,620,120	11,478,874
Lowest month-ending cash balance	8,344,098	9,116,028	9,485,466

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23420 - NIOBRARA COUNCIL FUND [72-2009]
EXPENDED IN PROGRAM 338**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	61,937	37,512	37,108
Revenue:			
Investment income	1,214	806	887
Other	0	950	0
Total Revenue	1,214	1,756	887
Expenditures:			
Distribution of aid	25,999	1,800	936
Total Expenditures	25,999	1,800	936
Ending Balance	<u>37,152</u>	<u>37,108</u>	<u>37,059</u>
Highest month-ending cash balance	62,698	37,887	37,182
Lowest month-ending cash balance	37,152	37,109	36,460

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23430 - NEBRASKA ENVIRONMENTAL ENDOWMENT FUND (81-15,174.01)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,439,237	1,575,474	1,658,964
Revenue:			
Investment income	136,233	94,981	100,060
Other	0	0	0
Total Revenue	136,233	94,981	100,060
Expenditures:			
Distribution of aid	0	1,488	2,100
Total Expenditures	0	1,488	2,100
Ending Balance	<u>1,575,471</u>	<u>1,658,964</u>	<u>1,756,924</u>
Highest month-ending cash balance	2,374	2,425	2,484
Lowest month-ending cash balance (Does not include long-term investments)	2,329	2,378	2,430

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23450 – HUNTERS HELPING THE HUNGRY CASH FUND [37-1510]
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Hunters Helping the Hungry Cash Fund was created (2012, LB928) to receive donations from deer hunters and others to pay contracted meat processors to prepare and package ground venison of deer that are donated by hunters. The deer permit allows each applicant to designate an amount in addition to the permit fee as a donation to the fund. The packaged venison is distributed to charitable organizations to help feed citizens in need.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	97,381	85,579	51,031
Revenue:			
Donations	63,895	45,129	43,108
Investment income	2,192	1,830	1,294
Other	25	16	2,500
Total Revenue	66,112	46,975	46,902
Expenditures:			
Personal services	19,965	11,289	5,049
Operating expenses	57,233	70,234	52,226
Travel	0	0	0
Capital outlay	0	0	357
Aid	716	0	0
Total Expenditures	77,914	81,523	57,632
Ending Balance	<u>85,579</u>	<u>51,031</u>	<u>40,301</u>
Highest month-ending cash balance	128,524	110,056	73,062
Lowest month-ending cash balance	78,919	47,665	34,824

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23460 – GAME AND PARKS STATE PARK IMPROVEMENT AND MAINTENANCE FUND [37-327.03]
EXPENDED IN PROGRAMS 549, 901**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Game and Parks State Park Improvement and Maintenance Fund is used to build, repair, renovate, rehabilitate, restore, modify, or improve any infrastructure in the state park system. Revenue into the fund consists of one-time transfers per Legislative action, and automatic transfers from the State Recreation Road Fund (39-1390). Whenever the balance in the State Recreation Road Fund exceeds \$14 million on the first day of each month the State Treasurer is to transfer the amount greater than \$14 million to this fund.

The one-time transfers from the General Fund (\$15,000,000) and the State Recreation Road Fund (\$2,500,000) were authorized in 2014 by LB 906. The General Fund was reimbursed by a \$15,000,000 transfer from the Cash Reserve Fund.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	17,221,243	14,654,259	8,262,002

Revenue:			
Transfer-in from State Recreation Road Fund	0	0	0
Investment income	337,181	241,188	183,161
Federal reimbursement/grant	131,299	2,194	46,155
Other	0	40,500	0
Total Revenue	468,480	283,882	229,316

Expenditures:			
Personal services	0	0	0
Operating expenses	2,382,938	1,909,838	87,230
Travel	0	0	0
Capital outlay	652,525	4,766,301	1,871,468
Aid	0	0	0
Total Expenditures	3,035,463	6,676,139	1,958,698

Ending Balance	<u>14,654,259</u>	<u>8,262,002</u>	<u>6,532,620</u>
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Highest month-ending cash balance	16,811,569	13,935,297	8,178,426
Lowest month-ending cash balance	14,654,259	8,263,342	6,533,938

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23470 – GAME AND PARKS COMMISSION CAPITAL MAINTENANCE FUND [37-327.02] EXPENDED IN PROGRAMS 900, 901, 969, 971, 972, 973

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The Game and Parks Commission Capital Maintenance Fund is used to build, repair, renovate, rehabilitate, restore, modify, or improve any infrastructure within the statutory authority and administration of the commission. The source of revenue into this fund is from sales and use taxes imposed on the sale or lease of motorboats, personal watercraft, all-terrain vehicles, and utility type vehicles. This revenue stream is in effect for transactions occurring on or after October 1, 2014 and before October 1, 2022 (77-27,132).

LB331 (2017) provided for the transfer of \$4,500,000 from this fund to the General Fund in FY2017-18 and again in FY2018-19. Additionally, LB 945 (2018) increased the amount of the FY2018-19 transfer from this fund to the General Fund by \$4,000,000, for a total transfer amount of \$8,500,000. The sunset date previously in statute for credit of boat and ATV sales tax to this fund was extended by three years to 2022.

No additional transfers from this fund to the General Fund are authorized under current law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Sales tax on motorboats and ATVs	5.5%	5.5%	5.5%

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	5,090,660	9,161,339	7,186,622
Revenue:			
Motorboat/personal watercraft sales tax	3,487,750	3,278,246	3,537,655
ATV/utility type vehicle sales tax	1,238,273	1,219,727	1,234,117
Investment income	160,978	212,628	256,533
Federal reimbursement/grant	106,805	532,771	155,508
Transfer out to General Fund	0	(4,500,000)	(8,500,000)
Other	0	30	17,449
Total Revenue	4,993,806	743,402	(3,298,738)
Expenditures:			
Operating expenses	923,127	1,192,237	257,030
Capital outlay	0	1,525,882	1,116,512
Total Expenditures	923,127	2,718,119	1,373,542
Ending Balance	9,161,339	7,186,622	2,514,342
Highest month-ending cash balance	19,161,340	11,327,167	10,431,477
Lowest month-ending cash balance	6,141,090	7,186,624	2,514,346

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23480 – GAME AND PARKS COMMISSION EDUCATIONAL FUND [37-327.04]
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

Beginning October 1, 2016 new license plates to be known as Mountain Lion Conservation Plates are authorized to be issued (60-3,226). A portion of the money from issuance and renewal of these plates (see fee schedule below) is to be deposited into the Game and Parks Commission Educational Fund to provide youth education programs relating to wildlife conservation practices.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Mountain lion conservation plate fee (60-3,227)	\$ 5	\$ 5	\$ 5
Personalized message mountain lion conservation plate fee (75% of \$40 fee) (60-3,227)	30	30	30
<i>Note: If the actual cost of producing the plate is in excess of the production fee charged (currently \$3.30), the fees shown above are reduced by the excess cost. For each fiscal year, the plates cost \$3.78, as such this fund is receiving \$0.48 less than the indicated fee.</i>			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	132,355	323,033
Revenue:			
Mountain lion conservation plate fees	131,688	209,261	249,738
Investment income	667	4,607	9,344
Total Revenue	132,355	213,868	259,082
Expenditures:			
Personal services	0	0	0
Operating expenses	0	0	74,302
Travel	0	0	0
Capital outlay	0	0	14,720
Aid	0	23,190	31,213
		0	
Total Expenditures	0	23,190	120,235
Ending Balance	<u>132,355</u>	<u>323,033</u>	<u>461,880</u>
Highest month-ending cash balance	135,200	323,389	461,880
Lowest month-ending cash balance	0	155,154	345,105

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252**

Legislative Fiscal Analyst: Bill Biven @ 402-471-0054

Revenue credited to the Nebraska Library Commission Cash Fund has been generally derived from fees charged for various services rendered by the agency. These funds have been, in turn, used to support expenses associated with providing these services. Among services supported by assessment of fees are:

Children's Services - Revenue includes charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

Passport Services – The Nebraska Library Commission serves as a designated passport application facility. For this service, the Nebraska Library Commission accepts a \$35.00 execution fee for each appointment as required by the U.S. Department of State.

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 expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	47,752	50,243	48,326
Revenue:			
Reimbursements from non-government sources	0	0	4,823
Sale of services, supplies, materials	29	22	5,543
Investment Income	971	982	1,088
Donations / Other	4,241	88	0
Total Revenue	5,241	1,092	11,454
Expenditures:			
Personal services	0	0	0
Operating expenses	2,750	2,500	2,227
Travel expenses	0	0	0
Capital outlay	0	509	7,724
Government aid	0	0	0
Total Expenditures	2,750	3,009	9,951
Ending Balance	<u>50,243</u>	<u>48,326</u>	<u>49,829</u>
Highest month-ending balance	47,644	47,349	47,230
Lowest month-ending balance	44,979	45,726	43,048

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Passport Execution Fee	--	35	35
Children's Services Workshops:			
Summer Reading Program		----- Based on cost estimate of program -----	
Workshops		----- Based on cost estimate of workshop -----	

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Several legislative changes to licenses and fees include:

- Laws 2012, LB 1130 created the entertainment district license;
- Laws 2015, LB 330 created the pedal-pub vehicle license;
- Laws 2016, LB 1105 added a class of retail license with a fee of \$50 and directed certain shipping license fees to the Nebraska Beer Industry Promotional Fund; and
- Laws 2018, LB 1120 created the bottle club license.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Alcoholic Liquor Wholesale License (53-124.01)	\$750	\$750	\$750
Airline License (53-124.01)	\$100	\$100	\$100
Application Fees (53-130)***	\$45 to \$400	\$45 to \$400	\$45 to \$400
Beer Wholesale License (53-124.01)	\$500	\$500	\$500
Boat License (53-124.01)	\$50	\$50	\$50
Bottle Club License (53-123.08)*	-	-	\$300
Catering License (53-123.12 to 53-123.13)	\$100	\$100	\$100
Craft Brewery License (53-123.14)	\$250	\$250	\$250
Entertainment District License (53-123.17)	\$300	\$300	\$300
Farm Winery License (53-124.01)	\$250	\$250	\$250
Manufacturer's Licenses (53-124.01)	\$100 to \$1,000	\$100 to \$1,000	\$100 to \$1,000
Micro Distillery License (53-124.01)	\$250	\$250	\$250
Nonbeverage User's Licenses (53-124.01)	\$5 to \$250	\$5 to \$250	\$5 to \$250
Pedal Pub Vehicle License (53-138)	\$50	\$50	\$50
Railroad License (53-124.01)	\$100	\$100	\$100
Retail Licenses (53-123.01)*	\$50 to \$300	\$50 to \$300	\$50 to \$300
Shipping Licenses (53-124.01)**	\$500 to \$1,000	\$500 to \$1,000	\$500 to \$1,000
Special Designated License (53-124.11)	\$40/day	\$40/day	\$40/day
Registration Fees*** (53-130 & 53-138.01)	\$45	\$45	\$45

*Retail and bottle club license fees are credited to the school fund of the city, village, or county where the license is paid.
 **Direct shipping license fees are credited to the Winery and Grape Producers Promotional Fund, and beer manufacturers' shipping license fees, beginning July 1, 2016, are remitted to the Nebraska Beer Industry Promotional Fund.
 ***Five dollars (\$5) is credited to the Rule and Regulation Cash Fund and the remainder to the General Fund.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenue:			
Alcohol Tax	16,762,448	17,470,381	17,924,797
Beer Tax	14,148,487	13,759,381	13,499,878
Registration Fees	187,040	185,800	188,120
Special Designated & Catering Licenses	162,620	166,580	169,100
Application Fees	188,415	199,475	182,095
Cigar Shop/Growler	3,700	6,600	3,700
Other Penalties, Interest, and Fees	4,483	7,913	5,139
Total Revenue	31,457,193	31,796,130	31,972,829

AGENCY 35 - LIQUOR CONTROL COMMISSION

**FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73**

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

Revenue deposited into the Rule and Regulation Cash Fund includes proceeds the Liquor Control Commission receives from selling copies of its rules, the Nebraska Liquor Control Act, and other publications; five dollars of each application fee and annual registration fee; beer keg registration fees; and server training certification fees. Money in the fund can be used for administrative costs to print or distribute publications and to defray costs associated with electronic regulatory transactions, industry education events, enforcement training, and equipment for regulatory work.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Liquor Control law books (53-117.05)	\$4	\$4	\$4
Active License Roster (53-117.05)	\$40	\$40	\$40
Licensee mailing labels (53-117.05)	\$40	\$40	\$40
Keg registration fee (53-167.02)	\$5	\$5	\$10
Server Training Certification (53-117.03)	\$10	\$10	\$15
A portion of each application fee and registration fee (53-130, 53-138.01)	\$5	\$5	\$5

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	119,312	134,496	125,332

Revenue:			
Publications	25,798	25,820	25,820
Keg Registration	2,735	2,570	2,605
Activity Report	240	80	360
Alcohol Server Training Program	18,980	17,100	21,030
Operating Transfers Out	0	0	0
Investment Interest	2,697	2,960	2,928
Total Revenue	50,450	48,530	52,743

Expenditures:			
Publications & Printing	3,098	4,798	4,576
Other Operating Expenses	32,168	52,896	53,232
Total Expenditures	35,266	57,694	57,808

Ending Balance	134,496	125,332	120,267
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Highest month-ending balance	140,241	146,518	140,486
Lowest month-ending balance	121,793	124,151	110,257

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23610 - RACING COMMISSION'S CASH FUND (2-1222)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

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 used for operating expenses of the State Racing Commission. Laws 2005, LB 573 increased the pari-mutuel wagering tax to 0.64%.

Laws 2017, LB 331 authorized transfers from the fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Pari-mutuel wagering tax (2-1208)	0.64%	0.64%	0.64%
License fees (2-1208)	\$25 and \$50	\$25 and \$50	\$25 and \$50
Racing industry participant licenses (2-1203)	\$15 to \$100	\$15 to \$100	\$15 to \$100

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	264,083	291,607	59,878
Revenue:			
Pari-mutuel wagering tax	440,950	420,950	404,173
Fees	45,720	53,133	44,257
Investment Interest	5,720	2,623	1,454
Operating Transfers Out	0	-150,000	0
Total Revenue	492,390	326,706	449,884
Expenditures:			
Personal Services	289,350	336,534	316,543
Operating Expenses	121,175	159,336	133,556
Travel Expenses	51,304	62,565	47,181
Capital Outlay	3,037	0	3,791
Total Expenditures	464,866	558,435	501,071
Ending Balance	<u>291,607</u>	<u>59,878</u>	<u>8,691</u>
Highest month-ending balance	302,037	141,189	75,404
Lowest month-ending balance	252,174	59,551	8,691

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Track Distribution Fund was established in 1986 and significantly amended by Laws 1994, LB 1354. Each racetrack withholds one-fourth of one percent of gross exotic receipts, which is used to supplement purses. Tracks receive a percentage based on the ratio of the number of racing days at each individual track to the total number of racing days at all tracks. Any money 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Exotic wagering tax (2-1208.04)	--- one-fourth of one percent of gross exotic receipts ---		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	14,999	15,365	9,378
Revenue:			
Pari-mutuel wagering tax	105,036	102,313	100,754
Investment Interest	366	301	314
Total Revenue	105,402	102,614	101,068
Expenditures:			
Aid to racetracks	105,036	108,601	88,736
Total Expenditures	105,036	108,601	88,736
Ending Balance	<u>15,365</u>	<u>9,378</u>	<u>21,710</u>
Highest month-ending balance	22,983	31,014	21,710
Lowest month-ending balance	15,029	8,529	9,410

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 @ 402-471-0052

The Compensation Court Cash Fund was created by Laws 1993, LB757. Most of the revenue is received from annual assessments 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 assessments were abated in calendar year 1999 and again in calendar year 2009.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual Assessment (48-1,113)	One percent of the gross amount of direct writing premiums for workers' compensation insurance during the previous calendar year		
	One percent of the annual contributions received by a risk management pool to provide workers' compensation coverage less any amount paid for excess or aggregate workers' compensation insurance during the immediately preceding calendar year		
Annual Assessment (48-1,114)	1 ¼% of prospective loss costs for employers who qualify as a self-insurer		
Reciprocal Insurance License Taxes (77-912)	Workers' compensation insurance taxes paid pursuant to section 44-150		
Self-insurance fee (48-145.04)	----- up to \$2,000 -----		
Lump-Sum Settlement and Release of Liability Fees (48-138, 48-139)	----- \$15 -----		
Nonrefundable Fees for Managed Care Plans (48-120.02):			
Original Certification or Certification following revocation fee (Court Rule 52, B.)	-----\$1,500 -----		
Denied Certification Reapplication fee (Court Rule (Court Rule 52, C.2.)	-----\$750 -----		
Annual Reporting Fee (Court Rule 57, C.)	----- \$400 -----		

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116), CONT'D.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,079,228	5,918,836	5,865,417
Revenue:			
Insurance Assessments	5,284,763	5,174,654	5,202,357
Lump-Sum & Release of Liability Fees	25,500	25,140	24,900
Managed Care Plans and Self-Insurance Fees	86,400	84,400	80,400
Investment Interest	89,686	94,546	106,604
Other Revenue and Adjustments	1,652	2,134	1,386
Total Revenue	5,488,001	5,380,874	5,415,647
Expenditures:			
Salaries and Benefits	4,152,581	4,118,400	3,940,962
Operating Costs	1,361,038	1,286,601	1,212,869
Travel	32,696	25,657	22,122
Capital Outlay	102,077	3,634	900
Total Expenditures	5,648,393	5,434,293	5,176,853
Ending Balance	<u>5,918,836</u>	<u>5,865,417</u>	<u>6,104,211</u>
Highest month-ending balance	5,950,219	6,760,206	6,273,226
Lowest month-ending balance	1,578,168	2,834,665	2,573,309

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Inspection fees (54-1,108)	NTE \$1.10	NTE \$1.10	NTE \$1.10
Recording fee (54-199)	----- Not to exceed \$100 -----		
Sales of brand fee (54-1,100)	----- Not to exceed \$40 -----		
Registered fee lot fees (54-1,120)	-----Based upon inventory levels -----		
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 copy	\$1 per copy
Travel surcharge (54-1,108)	NTE \$20	NTE \$20	NTE \$20

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,017,715	1,915,312	2,382,482
Revenue:			
Inspection, recording and copying fees (see statutory references above)	5,139,059	5,112,768	4,502,360
Interest	30,427	46,401	62,778
Miscellaneous	30,541	119,223	315,605
Fund liabilities – due to fund	0	0	0
Travel surcharge	126,985	120,195	209,117
Total Revenue	5,327,012	5,398,587	5,089,860
Expenditures:			
Brand Committee	4,429,415	4,931,417	5,233,357
Total Expenditures	4,429,415	4,931,417	5,233,357
Ending Balance	<u>1,915,312</u>	<u>2,382,482</u>	<u>2,238,985</u>
Highest month-ending balance	1,920,385	2,464,198	2,804,244
Lowest month-ending balance	896,489	1,789,554	2,281,370

AGENCY 40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD

**FUND 24010 - NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING FUND (60-1409)
EXPENDED IN PROGRAM 076**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

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.

LB331 (2017) authorized a one-time transfer of \$500,000 from this fund to the General Fund on June 30th, 2018.

LB346 (2017) eliminated the Salespersons licenses effective August 24, 2017.

Transfers from the fund to the General Fund are not currently authorized.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Dealer licenses (60-1411.01)	\$225	\$225	\$400
Manufacturer & distributor licenses (60-1411.01)	\$425	\$425	\$600
Wrecker & salvage licenses (60-1411.01)	\$70	\$70	\$200
Salesperson licenses (60-1411.01)	\$20	\$20	N/A
Factory & distributor representative licenses (60-1411.01)	\$20	\$20	\$20
10¢/certificate of title (60-154)	10¢	10¢	10¢

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	801,220	850,966	253,566
Revenue:			
Dealer licenses	373,085	345,375	591,525
Manufacturer & distributor licenses	115,175	112,625	152,650
Wrecker & salvage licenses	8,540	8,190	21,600
Salesperson licenses	158,400	4,440	-
Factory representative licenses	14,080	14,780	14,900
Finance company licenses	8,640	8,280	23,600
10 cent/certificate of title	64,731	65,606	64,904
Investment income	18,215	8,225	10,087
Other income	12,560	42,509	59,881
Transfer out to General Fund	0	(500,000)	-
Total Revenue	773,426	110,030	939,147
Expenditures:			
Personal Services	595,069	588,585	576,508
Operating expenses	71,384	66,989	69,073
Travel	57,227	51,856	36,680
Total Expenditures	723,680	707,430	682,261
Ending Balance	850,966	253,566	510,452
Highest month-ending balance	1,082,758	491,655	704,056
Lowest month-ending balance	661,646	194,610	97,525

AGENCY 41 - REAL ESTATE COMMISSION

**FUND 24110 - STATE REAL ESTATE COMMISSION'S FUND (81-885.15)
EXPENDED IN PROGRAM 077**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0051

The State Real Estate Commission's Fund is used primarily 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.

LB331 (2017) provided for the transfer of \$200,000 from this fund to the General Fund in FY2017-18 and again in FY2018-19.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,530,036	1,805,697	1,723,549
Revenue:			
Broker license renewal	232,870	273,580	167,400
Salesperson license renewal	522,390	420,260	406,080
Application fee	142,560	151,065	145,395
Examination fee	270,450	246,600	238,350
Other	260,825	262,168	263,829
Transfer out to General Fund		(200,000)	(200,000)
Total Revenue	1,429,095	1,153,673	1,021,054
Expenditures:			
Personal services	738,146	776,606	771,254
Operating expenses	360,719	405,962	395,019
Travel expenses	46,957	53,181	39,061
Capital outlay	7,612	72	2007
Total Expenditures	1,153,434	1,235,821	1,207,341
Ending Balance	<u>1,805,697</u>	<u>1,723,549</u>	<u>1,537,262</u>
Highest month-ending cash balance	1,989,509	1,937,275	1,707,743
Lowest month-ending cash balance	1,390,956	1,431,032	1,333,186

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 (cont'd.)

Schedule of Fees and Taxes	2017	2018	2019
Subsequent reexaminations (81-885.14)	150	150	150
Broker original license (81-885.14)	145	100	100
Broker renewal – 2 year license (81-885.14)	290	200	200
Salesperson original license (81-885.14)	115	80	80
Salesperson renewal – 2 year license (81-885.14)	230	160	160
Re-instatement fee (81-885.07)	150	150	150
Certificate of licensure (81-885.07)	25	25	25
Branch office original license and renewal (81-885.19)	50	50	50
Transfer (81-885.20)	25	25	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 and renewal membership campground registration (76-2109)	300	300	300
Original and renewal campground salesperson registration (76-2115)	50	50	50
Labels and rosters (81-885.07) (Varies on method of delivery)	10-50	10-50	10-50
Photocopying - per page (81-885.07)	10¢	10¢	10¢
Returned check fee (81-885.07)	30	30	30
Not accepted fee (81-885.07)	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 @ 402-471-0053

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
FEES – BARBER BOARD (71-219.03)			
Inspections:			
New Shop	100		100
New School	500	500	500
Examinations:			
Barbers	100	100	100
Renewals:			
Barbers	90	100	100
Shops	100	110	110
Schools	400	400	400
Instructors	90	100	100

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	181,248	144,363	163,184
Revenue:			
Licensing fees	92,725	152,168	110,776
Interest	3,899	2,098	4,244
Other		2,987	
Transfer Out			
Total Revenue	96,624	157,253	115,020
Expenditures:			
Agency operations	133,509	138,433	138,154
Total Expenditures	133,509	138,433	138,154
Ending Balance	<u>144,363</u>	<u>163,184</u>	<u>140,050</u>
Highest month-ending balance	210,683	162,908	200,886
Lowest month-ending balance	144,087	48,738	139,774

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24680 – REENTRY CASH FUND (83-917)
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2010, LB510, created the Reentry Cash Fund. The 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.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	42,629	94,001	154,147
Revenue:			
Reentry Cash Fund Fees	63,655	67,077	81,346
Investment and Other Income	1,457	2,679	4,535
Total Revenue	65,112	69,756	85,881
Expenditures:			
Educational Services	13,740	9,610	7,904
Total Expenditures	13,740	9,610	7,904
Ending Balance	<u>94,001</u>	<u>154,147</u>	<u>232,124</u>
Highest month-ending balance	94,001	154,147	232,124
Lowest month-ending balance	48,601	99,457	160,834

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 @ 402-471-0052

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. 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.

This is a Consolidated Fund that also includes Fund 24691. For the purposes of this publication, the two funds have been combined in the Fund Summary that follows.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
County Safekeepers	----- \$85.46/day, plus medical costs -----		
Inmate Room and Board Fees	----- \$12/day -----		
*The Nebraska Department of Correctional Services intake facilities may serve as holding facilities for county prisoners at the expense of the respective county (Safekeepers).			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,941,176	2,862,865	3,584,119
Revenue:			
Intergovernmental Revenues	208,650	114,724	120,906
Safekeepers Services & Other Sales & Charges	1,791,771	2,538,894	1,752,212
Investment & Fee Income & Misc. Revenues	1,364,468	1,173,860	1,580,572
Total Revenue	3,364,889	3,827,479	3,453,690
Expenditures:			
Salaries and Benefits	0	0	326,193
Operating Expenses	2,429,247	3,096,878	2,246,663
Travel	0	0	9,407
Capital Outlay	13,952	9,347	104,475
Total Expenditures	2,443,199	3,106,225	2,686,738
Ending Balance	<u>2,862,865</u>	<u>3,584,119</u>	<u>4,351,071</u>
Highest month-ending balance	3,966,151	4,878,770	4,582,564
Lowest month-ending balance	2,022,621	2,452,219	3,604,439

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52510 - CORRECTIONAL INDUSTRIES REVOLVING FUND (83-150)
EXPENDED IN PROGRAM 563**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

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 and from the recycling of materials. Goods and services produced include license plates, furniture, soaps and detergents, word processing, and Braille transcribing.

Section 83-150 states that the Correctional Industries Revolving Fund shall be used to pay all proper expenses incident to the administration of the CSI program, including materials, operations, personal services, and travel.

Laws 2013, LB483, allows the fund to pay the expenses of providing in Nebraska adult correctional facilities an evidence-based program of parent education, early literacy, relationship skills development, and reentry planning involving family members of incarcerated parents prior to their release.

The statute also allows transfers from this fund to the General Fund at the direction of the Legislature.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,991,625	17,078,217	17,264,161
Revenue:			
Intergovernmental Revenues	162,092	115,731	88,106
Sales & Charges	21,398,056	12,416,066	12,065,254
Investment and Miscellaneous Income	267,042	377,610	434,808
Sale of Surplus Property	35,103	11,120	7,056
Total Revenue	21,862,292	12,920,528	12,595,224
Expenditures:			
Salaries and Benefits	5,228,691	5,055,572	5,281,816
Operating Expenses	9,052,606	6,900,099	6,653,470
Travel	103,553	104,644	98,293
Capital Outlay	1,329,975	813,158	727,938
Total Expenditures	15,714,825	12,873,473	12,761,517
Adjustments	2,060,875	(138,889)	337,482
Ending Balance	<u>17,078,217</u>	<u>17,264,161</u>	<u>16,760,386</u>
Highest month-ending balance	13,253,994	14,572,155	13,533,959
Lowest month-ending balance	5,095,040	12,921,083	12,023,011

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52700 - FEDERAL SURPLUS PROPERTY FUND (81-912)
EXPENDED IN PROGRAM 390**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Section 81-912 states that the 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.

The 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.

Federal Surplus Property was required to create a second fund (52701) in FY2011-2012 to meet General Services Administration (GSA) requirements. GSA had conducted an audit and required certain functions have separate accountability at a cash level. For the purposes of this publication, the two funds have been combined in the Fund Summary that follows.

Transfers from the fund are not authorized under existing law.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,166,553	1,077,217	982,638
Revenue:			
Intergovernmental Revenues	88,254	115,844	170,491
Sales & Charges	637,735	467,830	741,687
Investment and Miscellaneous Income	36,603	21,423	23,096
Total Revenue	762,593	605,098	935,275
Expenditures:			
Salaries and Benefits	283,622	293,330	302,078
Operating Expenses	552,273	396,641	674,733
Travel	11,840	8,411	12,058
Capital Outlay	4,195	1,295	0
Total Expenditures	851,929	699,677	988,868
Ending Balance	<u>1,077,217</u>	<u>982,638</u>	<u>929,044</u>
Highest month-ending balance	1,121,584	1,029,692	918,423
Lowest month-ending balance	1,032,355	826,500	736,883

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 @ 402-471-0052

This fund was established 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.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	561,403	584,965	594,625
Revenue:			
Sales & Charges	1,784,687	1,450,811	1,366,516
Investment and Miscellaneous Income	9,149	9,647	11,805
Total Revenue	1,793,837	1,460,458	1,378,321
Expenditures:			
Operating Expenses	1,759,260	1,432,875	1,243,963
Total Expenditures	1,759,260	1,432,875	1,243,963
Adjustments	11,014	17,922	122,821
Ending Balance	<u>584,965</u>	<u>594,625</u>	<u>606,163</u>
Highest month-ending balance	529,495	533,183	584,406
Lowest month-ending balance	384,473	424,725	455,980

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)
EXPENDED IN PROGRAM 533**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Tower Rental			
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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	335,891	254,567	158,000
Revenue:			
Tower rental/other	215,683	216,179	223,172
Investment interest	7,248	5,918	4,386
Other	23,500	24,091	23,500
Total Revenue	246,431	246,188	251,058
Expenditures:			
Operating costs	327,755	342,755	315,755
Total Expenditures	327,755	342,755	315,755
Ending Balance	<u>254,567</u>	<u>158,000</u>	<u>93,303</u>
Highest month-ending balance	349,821	280,042	408,392
Lowest month-ending balance	254,567	157,330	93,303

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 @ 402-471-0057

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. The fund (beginning with 2014-15) is also used to deposit fees associated with the State Authorization Reciprocity Agreement (SARA) that establishes comparable national standards for interstate offering of postsecondary distance education courses and programs among member states, districts, and territories. 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	2016-17	2017-18	2018-19
Postsecondary institution authorization to operate:			
Initial fee – course	\$630 *	\$630 *	\$635 *
Initial fee – program without a new campus	\$1,350 *	\$1,350 *	\$1,400 *
Initial fee – program with a new campus	\$3,100 *	\$3,100 *	\$3,775 *
Modification to authorization to operate fee	\$600-2,640**	\$600-2,640**	\$600-3,430**
Renewal of authorization to operate fee	\$585-1,085**	\$585-1,085**	\$595-1,085**
State Authorization Reciprocal Agreement (SARA)	\$300	\$300	\$300
*Base fee for one course or program; additional fees for additional courses or programs. **Varies with number of courses and programs.			

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	66,032	86,331	93,940
Revenue:			
Registration / application fees	18,750	14,305	11,685
Investment income	1,549	1,867	2,407
Other	0	0	25
Total Revenue	20,299	16,172	14,117
Total Expenditures	0	8,563	4,234
Ending Balance	86,331	93,940	103,823
Highest month-ending cash balance	86,031	94,071	104,012
Lowest month-ending cash balance	66,075	84,044	95,292

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24820 – NEBRASKA OPPORTUNITY GRANT FUND (85-1920)
EXPENDED IN PROGRAM 690**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

Beginning with 2016-17 and continuing through 2020-21, 44.5% of annual lottery receipts (net of payments of lottery prizes, lottery operating expenses, and \$500,000 transferred annually to the Compulsive Gamblers Assistance Fund) is to be credited to the Nebraska Education Improvement Fund. For the same period, 62% of amounts credited to the Nebraska Education Improvement Fund (net of adjustments as provided in Sec. 9-812) is, in turn, to be credited to the Nebraska Opportunity Grant Fund. Amounts appropriated by the Legislature from the Nebraska Opportunity Grant Fund are distributed pursuant to the Nebraska Opportunity Grant Act by the Coordinating Commission to provide need-based student financial aid to Nebraska resident students attending the state's 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 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 related financial aid program in an effort to achieve a grant disbursement schedule with greater certainty. This practice of fund management now allows lottery receipts accumulated in the fund during one fiscal year to be disbursed as financial aid in the subsequent fiscal year and 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. As the result of significant accumulated balances, material levels of investment income are available to be disbursed from the fund as student financial aid.

Transfers from this fund are not expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See fund description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,020,805	14,147,588	16,690,399
Revenue:			
Distribution of lottery proceeds	11,820,142	12,966,557	12,450,691
Investment income	256,746	283,817	368,790
Other	0	1,487	0
Total Revenue	12,076,888	13,251,861	12,819,481
Expenditures:			
Student Financial Aid	9,950,105	10,709,050	11,329,438
Ending Balance	<u>14,147,588</u>	<u>16,690,399</u>	<u>18,180,442</u>
Highest month-ending cash balance	15,472,948	16,821,083	18,180,442
Lowest month-ending cash balance	9,772,429	11,757,702	13,936,177

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24830 – ORAL HEALTH TRAINING & SERVICES FUND (85-1414.01)
EXPENDED IN PROGRAM 693**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

With enactment of LB661 in 2015, the Oral Health Training and Services Fund was created and capitalized with a transfer of \$8,000,000 from the Cash Reserve Fund in order to contract with eligible schools of dentistry 1) to provide oral health training, including assistance for the graduation of dental students at a Nebraska dental college, 2) to provide discounted or charitable oral health services focusing on lower-income and at-risk populations within the state, and 3) to target unmet oral health care needs of residents of Nebraska. Applications for disbursements from the fund were due December 2016. Pursuant to provisions of Sec. 85-1414.01, \$4,000,000 was disbursed from the fund to each qualifying contract applicant (Creighton University School of Dentistry and University of Nebraska Medical Center College of Dentistry) in February 2017.

In July 2017, the June 30, 2017 unobligated balance in the Oral Health Training and Services Fund was transferred to the Cash Reserve Fund pursuant to LB331 [2017] section 56 (8). Appropriation authority for Program 693 has been eliminated.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See fund description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	8,153,176	265,729	918
Revenue:			
Transfer from Cash Reserve Fund	0	0	0
Investment income	118,508	918	22
Total Revenue	118,508	918	22
Transfer to Cash Reserve Fund	0	265,729	0
Expenditures:			
Oral health contract disbursements	8,000,000	0	0
Agency administrative expenses	5,955	0	0
Total Expenditures	8,005,955	0	0
Ending Balance	<u>265,729</u>	<u>918</u>	<u>940</u>
Highest month-ending cash balance	8,251,892	918	940
Lowest month-ending cash balance	261,858	453	919

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24840 – COMMUNITY COLLEGE GAP ASSISTANCE PROGRAM FUND (85-2009)
EXPENDED IN PROGRAM 692**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

Beginning with 2016-17 and continuing through 2020-21, 44.5% of annual lottery receipts (net of payments of lottery prizes, lottery operating expenses, and \$500,000 transferred annually to the Compulsive Gamblers Assistance Fund) is to be credited to the Nebraska Education Improvement Fund. For the same period, 9% of amounts credited to the Nebraska Education Improvement Fund (net of adjustments as provided in Sec. 9-812) is, in turn, to be credited to the Community College Gap Assistance Program Fund. Amounts appropriated by the Legislature from the Community College Gap Assistance Program Fund are authorized to be used by the Coordinating Commission to provide aid or grants pursuant to the Community College Gap Assistance Program Act and to support costs incurred by the Commission in its administration of the program. Sec. 85-2009 limits the total of community college gap assistance awarded from the Community College Gap Assistance Program Fund during any fiscal year to \$1,500,000.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
See fund description.			

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	0	491,663	923,780
Revenue:			
Distribution of lottery proceeds	1,715,827	1,882,242	1,807,358
Investment income	1,281	7,835	18,902
Total Revenue	1,717,108	1,890,077	1,826,260
Expenditures:			
Gap Assistance aid / grants	1,175,794	1,440,802	1,406,700
Agency administrative expenses	49,651	17,158	9,137
Total Expenditures	1,225,445	1,457,960	1,415,837
Ending Balance	491,663	923,780	1,334,203
Highest month-ending cash balance	491,663	942,750	1,334,203
Lowest month-ending cash balance	0	252,359	699,521

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24860 – GUARANTY RECOVERY CASH FUND (85-2422)
EXPENDED IN PROGRAM 695**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

Among its various provisions, LB512 [2017] created the Guaranty Recovery Cash Fund to be administered by the Coordinating Commission for Postsecondary Education (CCPE). These provisions direct CCPE to annually assess applicable for-profit postsecondary institutions one-tenth of one percent of the prior school year's gross tuition revenue until the Guaranty Recovery Cash Fund reaches a minimum level of \$250,000. The provisions further provide that the fund is to be maintained at a minimum level of \$250,000 and a maximum level of \$500,000. Under specified conditions, related provisions authorize amounts from the fund to be disbursed to students for certain claims relating to applicable for-profit postsecondary institutions which terminate operations. Currently, only one applicable for-profit postsecondary institution is subject to statutory provisions relating to the Guaranty Recovery Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See fund description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	2,702
Revenue:			
Registration / license fees	0	2,702	0
Investment income	0	0	64
Total Revenue	0	2,702	64
Expenditures:			
No expenditures through 2018-19	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>2,702</u>	<u>2,766</u>
Highest month-ending cash balance	0	2,702	2,766
Lowest month-ending cash balance	0	0	2,706

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 @ 402-471-0057

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	2016-17	2017-18	2018-19
See following page for schedule of tuition and fees.			

Fund Summary ⁽¹⁾	2016-17	2017-18	2018-19
Beginning Balance ⁽²⁾	5,396,503	6,571,258	7,076,663

Revenue:			
Tuition, fees & other charges ⁽³⁾	12,739,941	12,567,099	12,337,399
Investment interest & other miscellaneous ⁽⁴⁾	131,022	416,776	-183,366
Intergovernmental revenue ⁽⁵⁾	468,434	469,775	654,428
Total Revenue	13,339,397	13,453,650	12,808,461

Expenditures:			
State aided operations & aid	11,888,750	12,783,623	12,504,846
Total Expenditures	11,888,750	12,783,623	12,504,846
Transfers to/(from) fund - net ⁽⁶⁾	-267,633	-164,936	-1,324,370
Miscellaneous adjustments ⁽⁷⁾	-8,259	314	0

Ending Balance ⁽²⁾	6,571,258	7,076,663	6,055,908
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Highest month-ending cash balance	9,251,112	9,172,120	8,378,321
Lowest month-ending cash balance	4,599,403	5,876,429	5,468,102

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and accounts 486300 and 486600 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Accounts 493100 & 493200 (NIS)

⁽⁷⁾Account 865100 (NIS)

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311), CONT'D.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Tuition (85-503):</u>			
Undergraduate resident (per credit hour)	160.00	172.00	177.00
Undergraduate on-line (per credit hour inclusive of all fees)	260.00	279.00	289.00
Undergraduate non-resident (on-site per credit Hour "Eagle Rate")	161.00	173.00	178.00
Undergraduate non-resident (per credit hour)	320.00	344.00	354.00
Graduate resident (per credit hour)	200.00	215.00	221.25
Graduate on-line (per credit hour inclusive of all fees)	325.00	348.75	361.25
Graduate non-resident (per credit hour)	400.00	430.00	442.50
Dual enrollment rate (per credit hour inclusive of all fees)	60.00	60.00	60.00
<u>Mandatory Fees (85-503)</u>			
Admission/Matriculation fee (one-time)	15.00	15.00	15.00
Facilities fee (per credit hour) ⁽¹⁾	21.00	21.00	21.00
Event fee ⁽²⁾			
Per credit hour	13.50	13.50	13.50
Maximum per semester	162.00	162.00	162.00
Health fee			
Per credit hour	4.45	4.45	4.45
Maximum per semester	53.40	53.40	53.40
Technology fee (per credit hour)	10.00	10.00	10.00
Student record fee (per credit hour)	0.41	0.41	0.41
<u>Other Fees (85-503):</u>			
A description of various other fees as well as an identification of the current rate at which the fees are assessed can be found at the Chadron State College website.			

⁽¹⁾Amount of fee credited to Fund 25010 for: 2016-17 2017-18 2018-19 Balance of fee credited to Fund 55010.
 5.00 5.00 5.00

⁽²⁾Amount of fee credited to Fund 25010 for 2016-17 2017-18 2018-19 Balance of fee credited to Fund 65010
 12.80 12.80 12.80

AGENCY 50-1 – CHADRON STATE COLLEGE

**FUND 25050 – CHADRON STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN 900 SERIES PROGRAMS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 25010) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees.

The 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	170,802	28,017	2,338
Transfers to/(from) fund - net ⁽³⁾	0	-25,904	1,125,000
Investment income	2,069	225	57
Other	0	0	0
Total Revenue & Transfers	2,069	-25,679	1,125,057
Expenditures:			
Miscellaneous capital projects	38,755	0	238,125
Theatre / Event Center renovation	200,000	0	0
Total Expenditures	238,755	0	238,125
Ending Balance ⁽²⁾	<u>28,017</u>	<u>2,338</u>	<u>821,395</u>
Highest month-ending cash balance	171,711	28,065	821,395
Lowest month-ending cash balance	27,858	2,333	2,342

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Accounts 493100 & 493200 (NIS)

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 @ 402-471-0057

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of tuition and fees.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	4,475,512	5,110,306	5,632,330
Revenue:			
Tuition, fees & other charges ⁽³⁾	8,220,862	8,148,361	7,634,110
Investment interest & other miscellaneous ⁽⁴⁾	270,276	293,011	335,191
Intergovernmental revenue ⁽⁵⁾	361,139	374,629	362,600
Total Revenue	8,852,277	8,816,001	8,331,901
Expenditures:			
State aided operations & aid	7,872,004	7,922,599	8,037,848
Total Expenditures	7,872,004	7,922,599	8,037,848
Transfers to/(from) fund - net ⁽⁶⁾	-335,978	-371,602	138,417
Miscellaneous adjustments ⁽⁷⁾	-9,501	224	0
Ending Balance ⁽²⁾	<u>5,110,306</u>	<u>5,632,330</u>	<u>5,787,966</u>
Highest month-ending cash balance	5,688,634	7,424,938	6,894,047
Lowest month-ending cash balance	2,594,197	3,959,816	2,280,739

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and accounts 486300 & 486600 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Accounts 493100 & 493200 (NIS)

⁽⁷⁾Account 865100 (NIS)

AGENCY 50-3 – PERU STATE COLLEGE

**FUND 25080 – PERU STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN 900 SERIES PROGRAMS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees.

The 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	54,336	17,144	253,137
Transfers to/(from) fund - net ⁽³⁾	200,000	235,625	0
Investment income	1,563	368	1,260
Total Revenue & Transfers	201,5630	235,993	1,260
Expenditures:			
Miscellaneous capital projects	38,755	0	238,125
Theatre / Event Center renovation	200,000	0	0
Total Expenditures	238,755	0	238,125
Ending Balance ⁽²⁾	<u>17,144</u>	<u>253,137</u>	<u>16,272</u>
Highest month-ending cash balance	254,630	253,137	253,201
Lowest month-ending cash balance	16,960	17,174	15,561

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Accounts 493100 & 493200 (NIS)

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 @ 402-471-0057

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of tuition and fees.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	16,074,492	16,839,190	15,348,119
Revenue:			
Tuition, fees & other charges ⁽³⁾	14,534,805	15,304,565	16,918,277
Investment interest & other miscellaneous ⁽⁴⁾	696,286	764,445	688,541
Intergovernmental revenue ⁽⁵⁾	772,474	720,404	783,374
Total Revenue	16,003,565	16,789,414	18,390,192
Expenditures:			
State aided operations and aid	14,458,069	13,848,341	15,348,970
Total Expenditures	14,458,069	13,848,341	15,348,970
Transfers to/(from fund) - net ⁽⁶⁾	-1,007,585	-4,434,069	-1,585,838
Miscellaneous adjustments ⁽⁷⁾	226,787	1,925	0
Ending Balance ⁽²⁾	<u>16,839,190</u>	<u>15,348,119</u>	<u>16,803,503</u>
Highest month-ending cash balance	20,689,187	18,287,247	19,583,036
Lowest month-ending cash balance	13,534,320	13,047,478	13,465,009

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and accounts 486300 & 486600 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Accounts 493100 and 493200 (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 Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Tuition (85-503):</u>			
Undergraduate resident (per credit hour)	160.00	172.00	177.00
Undergraduate on-line (per credit hour inclusive of all fees)	260.00	279.00	289.00
Undergraduate non-resident (College Center at South Sioux City on-site per credit hour)	161.00	173.00	178.00
Undergraduate non-resident (per credit hour)	320.00	344.00	354.00
Graduate resident (per credit hour)	200.00	215.00	221.25
Graduate on-line (per credit hour inclusive of all fees)	325.00	348.75	361.25
Graduate non-resident (College Center at South Sioux City on-site per credit hour)	201.00	216.00	222.25
Graduate non-resident (per credit hour)	400.00	430.00	442.50
Dual enrollment rate (per credit hour inclusive of all fees)	60.00	60.00	60.00
<u>Mandatory Fees (85-503)</u>			
Admission/Matriculation fee (one-time)	15.00	15.00	15.00
Event fee			
Per credit hour	11.25	11.25	11.25
Maximum per semester	135.00	135.00	135.00
Health fee			
Per credit hour	5.25	5.25	5.25
Maximum per semester	63.00	63.00	63.00
Technology fee			
Per credit hour	8.25	8.25	8.25
Maximum per semester	N/A	N/A	N/A
Facilities fee ⁽¹⁾			
Per credit hour	20.35	21.25	21.25
Maximum per semester	244.20	255.00	255.00
Student record fee (per credit hour)	1.00	1.00	1.00
<u>Other Fees (85-503):</u>			
A description of various other fees as well as an identification of the current rate at which the fees are assessed can be found at the Wayne State College website.			

⁽¹⁾ Amount of fee credited to Fund 25040 for: 2016-17 2017-18 2018-19 Balance of fee credited to Fund 55040.
2.20 2.20 2.20

AGENCY 50-4 – WAYNE STATE COLLEGE

**FUND 25041 – WAYNE STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN 900 SERIES PROGRAMS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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.

The 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	3,076,397	3,004,892	6,904,673
Transfers to/(from) fund - net ⁽³⁾	729,449	4,156,600	1,218,575
Expenditures:			
Athletic field / track improvements	0	0	1,273,880
Carhart Science Building renovation	55,725	18,350	9,175
Conn Library renovation	287,707	225,310	128,154
Lindahl Drive improvements	456,600	0	0
Applied Technology Center construction	922	13,159	4,281,770
Total Expenditures	800,954	256,819	5,692,979
Ending Balance ⁽²⁾	<u>3,004,892</u>	<u>6,904,673</u>	<u>2,430,269</u>
Highest month-ending cash balance	3,100,981	7,029,010	6,107,956
Lowest month-ending cash balance	2,454,621	2,884,940	1,208,694

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Accounts 493100 & 493200 (NIS)

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 24990 – STATE COLLEGES SPORT FACILITIES CASH FUND (85-329)
EXPENDED IN PROGRAM 903**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

LB969 [2012] created the State Colleges Sport Facilities Cash Fund. Amounts that accrue to the fund are authorized to support renovation and construction of or improvements to facilities for intercollegiate athletics and student fitness, recreation, and sport activities at the Nebraska State Colleges. Section 13-2704 directs the State Treasurer to transfer \$250,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund on October 1 of 2012, 2013, and 2014. Commencing October 1, 2015, and each year thereafter, the State Treasurer is to transfer \$300,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund.

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

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
See Fund Description.			

Fund Summary ⁽¹⁾	2016-17	2017-18	2018-19
Beginning Balance ⁽²⁾	318,996	319,936	328,313
Revenue:			
Transfer from Civic & Community Center Financing Fund	300,000	300,000	300,000
Investment interest	5,805	8,401	7,642
Total Revenue	305,805	308,401	307,642
Total Expenditures	304,865	300,024	300,000
Ending Balance ⁽²⁾	<u>319,936</u>	<u>328,313</u>	<u>335,955</u>
Highest month-ending cash balance	330,479	622,156	335,955
Lowest month-ending cash balance	30,268	320,482	121,447

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

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 @ 402-471-0057

Amounts are transferred to this fund from the respective State College Cash Funds (25010, 25030 and 25040) based on each year's NeSIS (student information system) operating budget. Amounts are expended from the fund based on actual operating costs. Residual amounts from this activity remain in the fund to support future operating, equipment, or other capital costs associated with NeSIS. This fund is also utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State College System.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	462,713	591,078	574,056
Revenue:			
Transfers to/(from) fund - net ⁽³⁾	618,080	618,080	634,205
Investment interest	9,202	9,663	11,448
Total Revenue	627,282	627,743	645,653
Total Expenditures	498,917	644,765	605,793
Ending Balance ⁽²⁾	<u>591,078</u>	<u>574,056</u>	<u>613,916</u>
Highest month-ending cash balance	994,959	593,278	613,916
Lowest month-ending cash balance	370,832	390,998	445,709

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Accounts 493100 & 493200 (NIS)

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25090 – SPECIAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 921**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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). The fund is utilized to pay start-up costs associated with systemwide information technology initiatives. 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	1,059,803	1,015,312	930,908
Revenue:			
Investment interest	21,341	20,766	21,609
Total Revenue	21,341	20,766	21,609
Total Expenditures	65,832	105,170	69,009
Ending Balance ⁽²⁾	<u>1,015,312</u>	<u>930,908</u>	<u>883,508</u>
Highest month-ending cash balance	1,061,627	1,004,652	905,928
Lowest month-ending cash balance	989,238	930,908	880,671

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

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 @ 402-471-0057

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 program. 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 and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Room (per student per semester) (85-408)	1,601 to 2,448	1,681 to 2,534	1,765 to 2,625
Family housing (per month) (85-408)	365 to 467	383 to 442	402 to 464
Board (per semester) (85-408) varies by meal plan	676 to 1,736	710 to 1,823	745 to 1,925
Facilities fee (per credit hour (85-408)) ⁽¹⁾	21.00	21.00	21.00
Housing application fee	50.00	50.00	50.00

<u>Fund Summary</u> ⁽²⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽³⁾	37,958	263,702	267,373
Revenue:			
Transfers from/(to) bond trustee ⁽⁴⁾	3,025,000	2,775,000	2,475,000
Investment income	9,479	10,279	10,782
Other revenue/transfers from/(to) bond trustee	71,042	61,382	202,605
Total Revenue	3,105,521	2,846,661	2,688,387
Expenditures:			
Operations/maintenance revenue bond facilities	2,879,777	2,843,159	2,404,659
Total Expenditures	2,879,777	2,843,159	2,404,659
Miscellaneous adjustments	0	169	0
Ending Balance ⁽³⁾	<u>263,702</u>	<u>267,373</u>	<u>551,101</u>
Highest month-ending cash balance	263,702	281,148	1,409,555
Lowest month-ending cash balance	14,482	86,177	62,323

⁽¹⁾ Amount of fee credited to Fund 55010 for: 2016-17 2017-18 2018-19 Balance of fee credited to Fund 25010.
16.00 16.00 16.00

⁽²⁾ Per Nebraska Information System (NIS).

⁽³⁾ Balances include all NIS cash fund asset accounts net of liabilities.

⁽⁴⁾ Account 484500 (NIS)

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55011 – CHADRON STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for revenue bond surplus funds historically 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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	2,452,068	2,305,635	2,355,129
Revenue:			
Investment income and other	53,567	49,494	57,286
Transfers from / (to) bond trustee ⁽³⁾	-200,000	0	-500,000
Total Revenue	-146,433	49,494	-442,714
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>2,305,635</u>	<u>2,355,129</u>	<u>1,912,415</u>
Highest month-ending cash balance	2,971,702	2,355,129	2,407,217
Lowest month-ending cash balance	2,276,392	2,309,569	1,912,415

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities

⁽³⁾Account 486300 (NIS)

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 @ 402-471-0057

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 program. 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 and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Room (per student per semester) (85-408)	1,754 to 3,593	1,841 to 3,773	1,933 to 3,962
Apartments (per month) (85-408)	546 to 683	573 to 750	590 to 773
Board (per semester) (85-408) varies by meal plan	525 to 1,931	551 to 2,027	579 to 2,129
Facilities fee (per credit hour (85-408) ⁽¹⁾)	26.00	28.00	30.00
Housing application fee (85-408)	50.00	50.00	50.00

<u>Fund Summary</u> ⁽²⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽³⁾	434,459	481,952	1,306,657
Revenue:			
Transfers from/(to) bond trustee ⁽⁴⁾	1,500,000	1,500,000	1,430,000
Investment income	24,290	31,949	36,303
Other revenue/transfers (to) / from bond trustee	-3,812	721,309	-254,924
Miscellaneous adjustments	0	67	
Total Revenue	1,520,478	2,253,325	1,211,379
Expenditures:			
Operations/maintenance revenue bond facilities	1,472,985	1,428,620	1,388,896
Total Expenditures	1,472,985	1,428,620	1,388,896
Ending Balance ⁽³⁾	<u>481,952</u>	<u>1,306,657</u>	<u>1,129,140</u>
Highest month-ending cash balance	2,600,276	2,952,379	2,382,211
Lowest month-ending cash balance	230,131	355,306	948,548

⁽¹⁾ Amount of fee credited to Fund 55030 for: 2016-17 2017-18 2018-19 Balance of fee credited to Fund 25030.
24.00 26.00 28.00

⁽²⁾ Per Nebraska Information System (NIS).

⁽³⁾ Balances include all NIS cash fund asset accounts net of liabilities.

⁽⁴⁾ Account 484500 (NIS)

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55031 – PERU STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55030) revolving fund was established as an investment mechanism for revenue bond surplus funds historically 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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	578,140	1,241,719	247,402
Revenue:			
Transfers from/(to) bond trustee ⁽³⁾	649,964	-1,000,000	400,000
Investment income	13,615	15,683	13,294
Total Revenue	663,579	-984,317	413,294
Expenditures:			
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>1,241,719</u>	<u>257,402</u>	<u>670,696</u>
Highest month-ending cash balance	1,241,719	996,543	670,696
Lowest month-ending cash balance	518,095	255,577	257,897

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 484500 (NIS)

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55032 – PERU STATE COLLEGE REVENUE BOND CONSTRUCTION FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55030) revolving fund was established as an investment mechanism for amounts generated by a revenue bond issue for capital project financing. Such amounts historically have been 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 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.

Schedule of Fees and Taxes

2016-17

2017-18

2018-19

See Fund Description.

Fund Summary ⁽¹⁾

2016-17

2017-18

2018-19

Beginning Balance ⁽²⁾

0

767,606

74,058

Revenue:			
Transfers from/(to) bond trustee ⁽³⁾	683,666	-700,000	0
Investment income	83,940	6,452	1,802
Total Revenue	767,606	-693,548	1,802

Expenditures:	0	0	0
Total Expenditures	0	0	0

Ending Balance ⁽²⁾

767,606

74,058

75,860

Highest month-ending cash balance

7,392,064

769,910

75,860

Lowest month-ending cash balance

0

72,731

74,201

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 484500 (NIS)

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 @ 402-471-0057

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 program. 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Room (per student per semester) (85-408)	1,735 to 2,855	1,820 to 3,000	1,845 to 2,910
Board (per semester) (85-408) varies by meal plan	645 to 1,820	550 to 1,895	369 to 1,999
Campus facilities fee (85-408) ⁽¹⁾			
Per credit hour	20.35	21.25	21.25
Maximum per semester	244.20	255.00	255.00
Housing application fee (85-408)	50.00	50.00	50.00

<u>Fund Summary</u> ⁽²⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽³⁾	699,184	891,515	549,641

Revenue:			
Transfers from bond trustee ⁽⁴⁾	4,500,000	3,800,000	4,975,000
Investment income	21,091	26,599	30,876
Other revenue/transfers (to) bond trustee	-28,094	-60,035	-420,963
Total Revenue	4,492,997	3,766,564	4,584,913

Expenditures:			
Operations/maintenance revenue bond facilities	4,300,666	4,108,621	4,567,898
Total Expenditures	4,300,666	4,108,621	4,567,898
Miscellaneous adjustments	0	183	0

Ending Balance ⁽³⁾	<u>891,515</u>	<u>549,641</u>	<u>566,656</u>
Highest month-ending cash balance	2,254,094	2,798,776	2,213,489
Lowest month-ending cash balance	196,086	328,768	313,472

⁽¹⁾ Amount of fee credited to Fund 55040 for: 2016-17 2017-18 2018-19 Balance of fee credited to Fund 25040.
18.15 19.05 19.05

⁽²⁾ Per Nebraska Information System (NIS).

⁽³⁾ Balances include all NIS cash fund asset accounts net of liabilities.

⁽⁴⁾ Account 484900 (NIS)

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55041 – WAYNE STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for revenue bond surplus funds historically 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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	6,487,859	5,826,142	6,460,492
Revenue:			
Transfers from/(to) bond trustee ⁽³⁾	-800,000	500,000	150,000
Investment income	138,283	134,350	154,148
Total Revenue	-661,717	634,350	304,148
Expenditures:			
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>5,826,142</u>	<u>6,460,492</u>	<u>6,764,640</u>
Highest month-ending cash balance	6,500,445	6,460,492	7,698,525
Lowest month-ending cash balance	5,770,397	5,347,740	5,086,684

⁽¹⁾ Per Nebraska Information System (NIS).

⁽²⁾ Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾ Account 484900 (NIS)

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55042 – WAYNE STATE COLLEGE REVENUE BOND RESIDENCE LIFE FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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 were credited to the fund as revenue. Reductions to revenue are recorded when deposits are returned to students. In 2011-12, the college discontinued collection of housing deposits. The balance of the fund will be depleted as housing deposit refunds are made.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	200	100	0
Revenue:			
Net housing deposits / housing deposit (refunds)	-100	-100	
Total Revenue	-100	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>100</u>	<u>0</u>	<u>0</u>
Highest month-ending cash balance	100	0	0
Lowest month-ending cash balance	100	0	0

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55043 – WAYNE STATE COLLEGE REVENUE BOND RESERVE FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for required reserve funds for revenue bond issues as an alternative to investing amounts 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 through the revenue bond trustee. Related investment income is credited to Fund 55041.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	489,780	489,780	489,780
Revenue:			
Transfers from/(to) bond trustee ⁽³⁾	0	0	0
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>489,780</u>	<u>489,780</u>	<u>489,780</u>
Highest month-ending cash balance	489,780	489,780	489,780
Lowest month-ending cash balance	489,780	489,780	489,780

⁽¹⁾ Per Nebraska Information System (NIS).

⁽²⁾ Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾ Accounts 484900 & 493200 (NIS)

AGENCY 50-3 - WAYNE STATE COLLEGE

FUND 55044 – WAYNE STATE COLLEGE REVENUE BOND CONSTRUCTION FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for amounts generated by a revenue bond issue for capital project financing. Such amounts historically have been 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 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	10,500,000	1,462,223	0
Revenue:			
Transfers from/(to) bond trustee ⁽³⁾	-9,200,000	-1,469,410	0
Investment income	162,223	7,187	0
Total Revenue	-9,037,777	-1,462,223	0
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>1,462,223</u>	<u>0</u>	<u>0</u>
Highest month-ending cash balance	10,033,517	716,252	0
Lowest month-ending cash balance	1,462,223	0	0

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 484900 (NIS)

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 (Debt Service) and Various 900 Series Programs (Capital Projects)**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

Revenue credited to the fund is derived from assessment of a capital improvement fee under authority of the Board of Trustees as well as interest on invested fund balances. Amounts accumulated in the fund through assessment of the capital improvement fee (up to \$1,440,000 annually through June 30, 2030) are authorized to be expended to pay costs of capital improvement projects and retire bonds issued to finance such projects as approved by the board pursuant to provisions of sections 85-419, 85-423 and 85-424 enacted by LB605 [2006] and amended by LB957 [2016].

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Facilities improvement fee (per credit hour)	10.50	11.00	11.50

<u>Fund Summary</u> ⁽¹⁾	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance ⁽²⁾	3,303,075	3,820,086	4,498,657
Revenue:			
Facilities improvement fee	2,095,703	2,106,888	2,183,578
Investment income and other	62,605	80,111	78,173
Total Revenue	2,158,308	2,186,999	2,261,751
Expenditures:			
Debt service - LB 605 (2006) bonds	1,200,000	1,200,000	1,200,000
Capital improvement projects & related expenses	441,297	308,428	1,391,157
Total Expenditures	1,641,297	1,508,428	2,591,157
Transfers to/(from) fund ⁽³⁾	0	0	0
Ending Balance ⁽²⁾	<u>3,820,086</u>	<u>4,498,657</u>	<u>4,169,251</u>
Highest month-ending cash balance	4,042,740	4,698,469	4,501,381
Lowest month-ending cash balance	3,156,464	3,793,331	3,579,374

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Accounts 493100 & 493200 (NIS)

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: Phil Hovis @ 402-471-0057

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Undergraduate Tuition/SCH:			
Resident	225.25	237.50	245.00
Non-Resident	709.25	747.50	771.50
Graduate Tuition/SCH:			
Resident	297.25	313.25	323.25
Non-Resident	850.50	896.50	925.25
These are the standard tuition rates. These rates do not include differential rates charged by the Colleges of Business, Engineering, Architecture and Law.			

Fund Summary¹	2016-17	2017-18	2018-19
Beginning Balance²	219,059,028	208,489,884	214,604,262
Revenue:			
Intergovernmental	2,879,159	2,668,670	3,142,032
Tuition, fees and other charges	211,285,875	215,868,230	220,927,859
Investment income and miscellaneous	31,041,301	32,258,846	35,243,590
Other financing sources	(2,974,584)	-3,932,779	-10,147,088
Total Revenue	242,231,751	246,862,967	249,166,393
Expenditures:			
State aided operations	239,291,343	232,891,011	239,901,791
Construction/renovation/equipment	13,509,552	7,857,578	7,669,199
Total Expenditures	252,800,895	240,748,589	247,570,990
Ending Balance^{2, 3}	208,489,884	214,604,262	216,199,665
Highest month-ending balance	250,862,045	255,280,609	240,161,397
Lowest month-ending balance	177,744,298	167,345,446	177,408,227

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: Phil Hovis @ 402-471-0057

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See fund narrative.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	91,009	36,653	58,048
Revenue:			
Other financing sources	545,644	621,395	557,135
Total Revenue	545,644	621,395	557,135
Expenditures:			
Operating expenses	600,000	600,000	0
Total Expenditures	600,000	600,000	0
Ending Balance	<u>36,653</u>	<u>58,048</u>	<u>615,183</u>
Highest month-ending balance	636,653	640,648	615,183
Lowest month-ending balance	36,653	40,648	58,048

AGENCY 51 - UNIVERSITY OF NEBRASKA

FUND 25130 – FINANCIAL LITERACY CASH FUND (45-927, 45-930)

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

The Financial Literacy Cash Fund revenue is derived from fees for the annual renewal of the Delayed Deposit Services (DDS) main office licenses and branch office licenses. The fund is administered by the University of Nebraska and shall be used to provide assistance to nonprofit entities that offer financial literacy programs for students in grades kindergarten through twelve.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Main office license renewal	\$350	\$350	\$350
Branch office license renewal	\$400	\$400	\$400

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	48,257	44,006	44,000
Revenue:			
Business Fees	43,750	43,750	42,300
Investment Income	339	325	339
Total Revenue	44,089	44,075	42,639
Expenditures:			
Contractual Services	48,340	44,081	44,084
Total Expenditures	48,340	44,081	44,084
Ending Balance	<u>44,006</u>	<u>44,000</u>	<u>42,555</u>
Highest month-ending balance	48,340	44,081	44,085
Lowest month-ending balance	88	77	84

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: Phil Hovis @ 402-471-0057

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Undergraduate Tuition/SCH			
Resident	205.25	216.25	223.25
Non-Resident	642.50	677.25	699.00
Graduate Tuition/SCH			
Resident	255.75	269.50	299.00
Non-Resident	714.50	753.00	777.00
These are the standard tuition rates. These rates do not include differential rates charged by the Colleges of Business Administration, and Information Science & Technology.			

Fund Summary¹	2016-17	2017-18	2018-19
Beginning Balance²	24,365,806	26,201,264	32,968,504
Revenue:			
Intergovernmental	3,327,019	3,352,619	3,486,758
Tuition, fees and other charges	81,464,790	85,055,345	85,005,868
Investment income and miscellaneous	3,439,794	3,716,161	3,906,156
Other financing sources	(9,252,460)	-1,604,004	-2,681,172
Total Revenue	78,979,143	90,520,121	89,717,610
Expenditures:			
State aid operations	73,579,666	81,731,135	75,629,101
Construction/renovation/equipment	3,564,019	2,021,746	1,084,146
Total Expenditures	77,143,685	83,752,881	76,713,247
Ending Balance^{2, 3}	26,201,264	32,968,504	45,972,867
Highest month-ending balance	39,589,947	40,082,324	55,969,448
Lowest month-ending balance	13,617,467	8,001,341	27,382,750

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 25220 - UNMC Designated Cash**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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. In addition, UNMC's cash fund includes clinic revenue. 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	2016-17	2017-18	2018-19
Undergraduate Tuition/SCH			
Resident	225.25	237.50	245.00
Non-Resident	709.25	747.50	771.50
Graduate Tuition/SCH			
Resident	297.25	313.25	323.25
Non-Resident	850.50	896.50	925.25
<p>These are the standard tuition rates. These rates do not include differential rates charged by the Colleges of Allied Health, Medicine, Dentistry, Pharmacy, Nursing, and Public Health.</p>			

Fund Summary¹	2016-17	2017-18	2018-19
Beginning Balance²	83,484,082	61,510,521	77,780,521
Revenue:			
Tobacco Products Tax	10,225,625	500,000	500,000
Intergovernmental	2,359,812	11,927,632	7,280,642
Tuition, fees and other charges	54,799,106	64,110,998	66,931,489
Investment income and miscellaneous	28,816,460	28,934,642	35,255,474
Other financing sources	(31,367,677)	-7,713,174	-8,720,552
Total Revenue	64,833,326	97,760,098	101,247,053
Expenditures:			
State-aided operations	76,306,924	74,264,740	70,949,592
Construction/renovation/equipment	10,499,963	7,225,358	4,321,999
Total Expenditures	86,806,887	81,490,098	75,271,591
Ending Balance^{2, 3}	61,510,521	77,780,521	103,755,983
Highest month-ending balance	86,215,639	86,874,240	119,556,867
Lowest month-ending balance	41,467,421	44,522,444	68,397,890

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 25160 – UNMC MEDICAL EDUCATION

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None	NA	NA	NA

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	0
Revenue:			
Cash	15,993,851	16,321,964	16,717,388
Total Revenue	15,993,851	16,321,964	16,717,388
Expenditures:			
Operations	15,993,851	16,321,964	16,717,388
Total Expenditures	15,993,851	16,321,964	16,717,388
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	NA	NA	NA
Lowest month-ending balance	NA	NA	NA

AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION

**FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

The Central Administration Designated Cash Fund is set up for plant funds and the retirement of indebtedness activity.. Revenues earmarked for debt service are 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 pursuant to the provisions of sections 85-419, 85-421, and 85-422 enacted by LB605 (2006) and amended by LB957 (2016).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Narrative			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,215,023	3,287,278	3,360,720
Revenue:			
Campus cash	11,000,000	11,000,000	11,000,000
Investment income	72,255	73,442	85,295
Other Financing Sources			
Total Revenue	11,072,255	11,073,442	11,085,295
Expenditures:			
Payment to bond trustee	11,000,000	11,000,000	11,000,000
Total Expenditures	11,000,000	11,000,000	11,000,000
Ending Balance	<u>3,287,278</u>	<u>3,360,720</u>	<u>3,446,015</u>
Highest month-ending balance	3,287,278	6,042,886	6,158,859
Lowest month-ending balance	3,220,557	3,299,240	3,367,180

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: Phil Hovis @ 402-471-0057

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	2016-17	2017-18	2018-19
Undergraduate Tuition/SCH:			
Resident	182.00	191.75	198.00
Non-Resident	396.25	417.75	431.00
Graduate Tuition/SCH:			
Resident	205.25	238.00	245.50
Non-Resident	495.25	522.00	538.75

Fund Summary¹	2016-17	2017-18	2018-19
Beginning Balance²	29,229,791	28,822,283	28,767,841
Revenue:			
Intergovernmental	1,215,687	1,255,162	1,327,380
Tuition, fees, and other charges	28,880,521	29,079,264	29,090,093
Investment income and miscellaneous	922,610	717,269	1,175,252
Other financing sources	(1,087,880)	981,512	1,516,669
Total Revenue	29,930,938	32,033,207	33,109,394
Expenditures:			
State aided operations	28,187,017	30,309,334	27,369,734
Construction/renovation/equipment	2,151,429	1,778,314	4,270,761
Total Expenditures	30,338,446	32,087,648	31,640,495
Ending Balance²	<u>28,822,283</u>	<u>28,767,841</u>	<u>30,236,740</u>
Highest month-ending balance	27,020,578	35,056,231	34,567,714
Lowest month-ending balance	19,748,825	25,541,894	24,322,138

⁽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-LINCOLN

**FUND 25170 – STATE ANATOMICAL BOARD CASH FUND (71-1001)
EXPENDED IN**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

The fund consists of revenue collected by the State Anatomical Board and shall only be used for costs of operating the board. The fund shall be under the University of Nebraska Medical Center for accounting and budgeting purposes only.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Varies			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance			247,759
Revenue:			
Sales and Charges		346,769	236,433
Investment & Miscellaneous Income		126,961	7,095
Total Revenue	0	473,730	243,528
Expenditures:			
Board Expenses		225,971	244,270
Total Expenditures	0	225,971	244,270
Ending Balance²		<u>247,759</u>	<u>247,017</u>
Highest month-ending balance		378,184	302,451
Lowest month-ending balance		0	225,317

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55110 - UNIVERSITY AUXILIARY ENTERPRISE FUND
EXPENDED IN REVOLVING OPERATIONS - UNL**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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, student health, food service, and stores and services (i.e., Print Shop, Motor Pool, etc.)

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Room and Board Rates (AY)*			
7-day Plan	\$10,670	\$11,044	\$11,430
5-day Plan	10,585	10,959	11,345
*The above rates are for double occupancy in traditional renovated halls, which is currently the most prevalent rate used.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	176,889,527	170,736,267	202,962,225
Revenue:			
Intergovernmental	750,922	1,354,271	1,241,538
Sales and other charges	274,002,075	300,098,718	302,414,937
Student Housing & Miscellaneous	107,632,187	129,739,526	126,916,750
Other financing charges	654,360	-7,089,360	7,104,588
Total Revenue	383,039,544	424,103,155	437,677,813
Expenditures:			
Revolving operations	389,192,804	391,877,197	429,558,966
Total Expenditures	389,192,804	391,877,197	429,558,966
Ending Balance	<u>170,736,267</u>	<u>202,962,225</u>	<u>211,081,072</u>
Highest month-ending balance	184,771,738	207,384,053	218,340,503
Lowest month-ending balance	136,369,249	149,571,331	171,644,955

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 55140 - UNIVERSITY OF NEBRASKA/OMAHA REVOLVING FUND
EXPENDED IN REVOLVING PROGRAMS - UNO**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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, student health services, food service, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Student Housing (Annual):			
Scott Court	\$7,020	\$7,360	\$7,380
Scott Village	\$6,660	\$6,900	\$7,020
Maverick Village	\$6,996	\$7,152	\$7,365
University Village	\$6,504	\$6,630	NA

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	30,515,764	29,087,042	29,698,050

Revenue:			
Intergovernmental	200,102	231,302	121,305
Sales and other charges	62,448,652	65,428,548	59,746,724
Student Housing & Miscellaneous	10,406,851	10,372,689	10,557,975
Other Financing Sources	5,744,380	-108,966	-4,944,410
Total Revenue	78,799,985	75,923,573	65,481,594

Expenditures:			
Revolving operations	80,228,707	75,312,565	67,834,296
Total Expenditures	80,228,707	75,312,565	67,834,296

Ending Balance	<u>29,087,042</u>	<u>29,698,050</u>	<u>27,345,348</u>
Highest month-ending balance	17,940,461	21,933,511	22,639,950
Lowest month-ending balance	8,589,954	7,776,539	6,016,516

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 55150 - UNIVERSITY OF NEBRASKA MEDICAL CENTER REVOLVING FUND
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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 student unions, student health services, 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Student activity/semester	10.00	10.00	10.00
Student health services/semester	199.50	199.50	199.50
Facility fee/semester	62.50	62.50	62.50
Library fee/SCH	6.25	6.25	6.25

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	46,015,483	64,653,282	44,174,092

Revenue:			
Intergovernmental	1,090,080	1,584,900	9,788,278
Sales and other charges	92,007,921	82,054,567	85,312,654
Miscellaneous	15,203,708	19,819,194	8,827,664
Other financing sources	22,592,302	-16,625,457	-596,182
Total Revenue	130,894,011	86,833,204	103,332,414

Expenditures:			
Revolving operations	112,256,212	107,312,394	103,393,745
Total Expenditures	112,256,212	107,312,394	103,393,745

Ending Balance	<u>64,653,282</u>	<u>44,174,092</u>	<u>44,112,761</u>
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Highest month-ending balance	90,086,293	81,603,316	71,216,457
Lowest month-ending balance	60,807,313	42,902,210	42,195,139

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55190 - UNIVERSITY OF NEBRASKA TRACTOR TEST FUND* (2-2705)
EXPENDED IN TRACTOR TESTING**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Tractor testing fees (2-2705)	Varies	Varies	Varies

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	461,532	409,524	289,200
Revenue:			
Tractor testing charges	892,215	508,779	375,982
Interest income	10,925	9,340	5,417
Other	(54,266)	100	1,040
Total Revenue	848,874	518,219	382,439
Expenditures:			
Tractor testing operations	900,882	638,543	558,287
Total Expenditures	900,882	638,543	558,287
Ending Balance	<u>409,524</u>	<u>289,200</u>	<u>113,352</u>
Highest month-ending balance	709,878	524,812	247,806
Lowest month-ending balance	353,170	289,225	102,898

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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, student health services, the student unions, food service, 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Room and Board Rates*			
All-Access 200	\$9,464	\$9,558	\$9,748
All-Access 160	\$9,372	\$9,466	\$9,654
All-Access 60	\$9,146	\$9,236	\$9,420

*The rates are the basic room and board charges for a traditional residence hall, double occupancy room.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	17,278,753	17,742,202	16,559,891
Revenue:			
Intergovernmental	85,830	127,766	39,091
Sales and other charges	13,068,982	13,025,690	13,751,445
Student Housing & Miscellaneous	13,106,626	13,065,152	14,198,861
Other financing sources	328,161	-349,420	-1,226,063
Total Revenue	26,589,599	25,869,188	26,763,334
Expenditures:			
Revolving operations	26,126,150	27,051,499	27,111,844
Total Expenditures	26,126,150	27,051,499	27,111,844
Ending Balance	<u>17,742,202</u>	<u>16,559,891</u>	<u>16,211,381</u>
Highest month-ending balance	21,362,609	20,077,357	18,638,377
Lowest month-ending balance	12,337,359	12,932,482	12,721,981

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Lottery distributions/city match (Section III-24, Nebraska Constitution)	10%	10%	10%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,114,103	1,125,756	1,126,957
Revenue:			
Lottery distributions/City match	4,077,766	4,474,029	5,731,419
Interest	7,640	8,506	10,106
Miscellaneous	0	0	0
Total Revenue	4,085,406	4,482,535	5,741,525
Expenditures:			
State Fair	4,073,753	4,481,334	5,782,793
Total Expenditures	4,073,753	4,481,334	5,782,793
Ending Balance	<u>1,125,756</u>	<u>1,126,957</u>	<u>1,085,689</u>
Highest month-ending balance	1,125,756	1,326,176	1,527,551
Lowest month-ending balance	0	0	77

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226)
EXPENDED IN PROGRAM 79**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0050

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 four classes of real property appraisers: trainee, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance and renewal of credentials.

Transfers from this fund to the General Fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	336,700	327,651	283,535
Revenue:			
Certified appraiser renewal	183,235	138,325	191,300
Licensed appraiser renewal	21,450	14,025	18,425
Application fees	28,950	27,950	27,700
Investment income	7,605	7,066	7,829
Other	37,596	32,170	35,736
Total Revenue	278,836	219,536	280,990
Expenditures:			
Personal services	152,038	146,147	123,331
Operating expenses	127,457	110,308	118,482
Travel expenses	8,391	7,197	8,260
Capital outlay	0	0	0
Total Expenditures	287,886	263,652	250,073
Ending Balance	<u>327,651</u>	<u>283,535</u>	<u>314,452</u>
Highest month-ending cash balance	442,500	389,698	409,106
Lowest month-ending cash balance	286,122	278,700	243,569

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Mailing Labels (76-2241)	\$ 0	\$ 0	\$ 0
Appraiser List (76-2241)	0	0	0
Federal Registry Fee (76-2241)	40	40	40
Corporate Certificate Fee (76-2241)	25	25	25
Application (76-2241)	150	150	150
Temporary application (76-2241)	100	100	100
Initial Annual Fee (76-2241)			
Licensed residential appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Renewal Fee (76-2241)			
Licensed residential appraiser	275	275	275
Certified residential/general appraiser	275	275	275
Inactive Credential Application Fee (76-2241)			
Licensed residential appraiser	100	100	100
Certified residential/general appraiser	100	100	100
Inactive Credential Fee (76-2241)			
Licensed residential appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Criminal History Record Check Fee (76-2241)			
Licensed residential appraiser application	28.75	28.75	45.25
Certified residential/general appraiser application	28.75	28.75	45.25
Licensed residential appraiser renewal	5.00	5.00	5.00
Certified residential/general appraiser renewal	5.00	5.00	5.00
Temporary Credential Fee (76-2241)			
Licensed residential appraiser	50	50	50
Certified residential/general appraiser	50	50	50
Late Fees (76-2241)	25	25	25
per month beginning Dec. 1			
Course Review (76-2241)			
Pre education	50	50	50
Continuing education	25	25	25
Continuing education renewal	10	10	10

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25320 – APPRAISAL MANAGEMENT COMPANY FUND (76-3219)
EXPENDED IN PROGRAM 79**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0050

The Appraisal Management Company Fund is used by the Real Property Appraiser Board to carry out their duties of regulating appraisal management companies pursuant to the Appraisal Management Company Registration Act. Revenue to this fund is generated mainly through application and registration fees.

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

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Application fee (76-3206)	\$ 350	\$ 350	\$ 350
Registration fee – new (76-3206)	2,000	2,000	2,000
Registration fee – renewal (76-3206)	1,500	1,500	1,500
Late renewal fee per month (76-3206)	25	25	25
Federal Registry Fee – per appraiser (76-3206)	25	25	25

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	288,514	286,721	326,485

Revenue:			
Application fees	3,500	2,450	1,750
Registration fees - new	22,000	12,000	14,000
Registration fees - renewal	36,000	100,500	33,000
Investment income	6,105	6,319	7,296
Other	3,100	781	225
Total Revenue	70,705	122,050	56,271

Expenditures:			
Personal services	50,728	61,496	79,429
Operating expenses	19,146	17,763	35,817
Travel expenses	2,624	3,026	5,255
Capital outlay	0	0	0
Total Expenditures	72,498	82,286	120,501

Ending Balance	286,721	326,485	262,255
Highest month-ending cash balance	296,274	326,539	327,938
Lowest month-ending cash balance	285,168	277,779	263,379

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02)
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Admissions (82-108):			
Adult	\$3	3	3
Children	\$1	free	free
Group per person	\$2	2	2
National Park Service Gold Eagle Pass (Chimney Rock)	\$2	2	2
Nebraska History Museum	free	free	free
Neligh Mill, Norris House, Kennard House	free	free	free
Photocopy and photo reproduction (82-108)	actual cost	actual cost	actual cost

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	409,466	298,393	760,804
Revenue:			
Professional services	808,982	1,129,835	1,060,674
Other/Transfers	52,102	66,634	983,635
Reproductions, publications, materials	48,740	25,488	20,651
Interest	4,920	8,697	18,212
Store Sales	267,215	281,100	250,794
Donations/Contributions	92,755	104,556	86,390
Admissions	53,202	59,676	55,022
Reimbursable non-govt. sources	987	284,488	195,885
Total Revenue	1,328,903	1,960,474	2,671,263
Expenditures:			
Personal Services	907,839	898,806	855,126
Operating expenses	496,967	555,456	610,602
Travel expenses	32,934	30,296	31,417
Capital outlay	2,236	13,505	64,688
Total Expenditures	1,439,976	1,498,063	1,561,833
Ending Balance	298,393	760,804	1,870,234
Highest month-ending balance	367,110	658,228	1,542,674
Lowest month-ending balance	23,819	274,032	679,896

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25610 - HISTORICAL LANDMARK CASH FUND
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Cost of the markers (82-120)			

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	38,350	26,734	39,950

Revenue:			
Reimbursable non-govt. sources/Other	54,400	57,333	53,646
Due to Vendor/Other	-4,337	6,846	-4,808
Total Revenue	50,063	64,179	48,838

Expenditures:			
Operating Expenses	61,679	50,348	39,516
Travel Expenses	0	615	0
Total Expenditures	61,679	50,963	39,516

Ending Balance	<u>26,734</u>	<u>39,950</u>	<u>49,272</u>
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Highest month-ending balance	54,331	39,950	49,272
Lowest month-ending balance	26,627	526	17,945

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25420 – NE JOB CREATION & MAINTENANCE REVITALIZATION FUND (77-2911)
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The State Historical Society administers the Nebraska Job Creation and Mainstreet Revitalization Fund which consists of fees (77-2907) collected for the applications (77-2905 & 77-2906) to offset the costs of processing and monitoring applications filed under the Nebraska Job Creation and Mainstreet Revitalization Act.

The Nebraska Job Creation and Mainstreet Revitalization Act of 2014 established a state tax credit for the preservation, rehabilitation, or restoration of historic buildings. The State Historic Preservation Office (NeSHPO), a division of the Nebraska State Historical Society, administers this program in partnership with the Nebraska Department of Revenue. Fees generated by applicants proposing projects potentially eligible for tax credits are used to support administrative costs for the program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Part 1 Application	free	free	free
Part 2 Fee	.8%	.8%	.8%
Part 3 Fee	.2%	.2%	.2%

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	83,825	110,785	119,177
Revenue:			
Services	56,191	40,117	59,142
Interest	1,837	2,430	3,160
Other	0	0	0
Total Revenue	58,028	42,547	62,302
Expenditures:			
Personal Services	29,213	30,659	31,719
Operating Expenses	1,855	3,496	1,327
Travel Expenses	0	0	308
Total Expenditures	31,068	34,155	33,354
Ending Balance	<u>110,785</u>	<u>119,177</u>	<u>148,125</u>
Highest month-ending balance	110,785	122,219	148,125
Lowest month-ending balance	82,245	106,307	116,926

AGENCY 54 - STATE HISTORICAL SOCIETY

FUND 25430 – NEBRASKA 150 SESQUICENTENNIAL PLATE PROCEEDS FUND (60-3,225) EXPENDED IN PROGRAM 553

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

Per NRS Section 81-8,310 the Nebraska Sesquicentennial Commission was empowered to use funds generated by the sale of sesquicentennial specialty license plates to support sesquicentennial activities. A portion of these cash funds were distributed to local entities through a grants program established in June of 2016.

If the cost of manufacturing Nebraska 150 Sesquicentennial Plates at any time exceeds the amount charged for license plates pursuant to section [60-3,102](#), any money to be credited to the Nebraska 150 Sesquicentennial Plate Proceeds Fund shall instead be credited first to the Highway Trust Fund in an amount equal to the difference between the manufacturing costs of such plates and the amount charged pursuant to section [60-3,102](#) with respect to such plates and the remainder shall be credited to the Nebraska 150 Sesquicentennial Plate Proceeds Fund as provided in section [60-3,224](#).

Until July 1, 2018, the Nebraska 150 Sesquicentennial Plate Proceeds Fund were used by the Nebraska Sesquicentennial Commission for purposes of carrying out section [81-8,310](#). Beginning on July 1, 2018, the State Treasurer shall transfer any money in the fund at the end of each calendar quarter to the Historical Society Fund. Plate sales sunset December 31, 2022.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Plate Fees (60-3,102) determined by DMV			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	21,450	61,033	46,464
Revenue:			
Plate Fees	47,194	55,540	57,531
Interest	772	989	379
Other/Transfers	-883	18,451	-103,606
Total Revenue	47,083	74,980	-45,696
Expenditures:			
Personal Services	0	6,057	564
Operating Expenses	0	58,192	204
Travel Expenses	0	1,768	0
Grants	7,500	23,532	0
Total Expenditures	7,500	89,549	768
Ending Balance	<u>61,033</u>	<u>46,464</u>	<u>0</u>
Highest month-ending balance	61,033	66,292	37,281
Lowest month-ending balance	23,578	33,299	0

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25450 – WILLA CATHER NATIONAL STATUARY HALL CASH FUND
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Willa Cather National Statuary Hall Cash Fund is administered by the Nebraska State Historical Society and consists of privately donated funds pursuant to subdivision (2)(b) of section 82-703. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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Beginning Balance			0
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Revenue:			
Investment Income			474
Due to Fund			100,000
Total Revenue			100,474

Expenditures:			
Operating Expenses			41,506
Travel Expenses			2,013
Total Expenditures			43,519

Ending Balance			<u>56,955</u>
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Highest month-ending balance			97,000
Lowest month-ending balance			0

AGENCY 56 - NEBRASKA WHEAT BOARD

**FUND 29500 - NEBRASKA WHEAT DEVELOPMENT, UTILIZATION &
MARKETING FUND (2-2317)
EXPENDED IN PROGRAM 381**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Wheat excise tax (2-2311)	4/10% of net market value	4/10% of net market value	4/10% of net market value

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	338,531	156,676	415,535
Revenue:			
Grain and Seed Tax	863,337	896,400	839,782
Interest	8,669	7,902	12,978
Miscellaneous	80,347	54,923	60,773
Total Revenue	952,353	959,225	913,533
Expenditures:			
Wheat Board	1,134,208	700,366	1,033,769
Total Expenditures	1,134,208	700,366	1,033,769
Ending Balance	<u>156,676</u>	<u>415,535</u>	<u>295,299</u>
Highest month-ending balance	596,834	540,356	798,081
Lowest month-ending balance	152,187	224,390	290,809

AGENCY 57 - OIL & GAS CONSERVATION COMMISSION

**FUND 25710 - OIL & GAS CONSERVATION FUND (57-919)
EXPENDED IN PROGRAM 335**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Oil & Gas Conservation fund finances a majority of 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Oil & Gas mill levy (57-919)	12 to 7	7 to 5	5
Drilling fee (57-906)	\$200	\$200	\$200
Abandonment fee (57-906)	\$100	\$100	\$100
Public hearing fee (57-191[7])	\$250	\$250	\$250

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	536,806	873,635	895,250
Revenue:			
Oil & Gas Conservation Tax	1,047,954	684,313	655,924
General business fees	35,836	22,410	23,220
Investment interest	13,826	20,620	21,571
Miscellaneous/Transfers out	0	6,170	1,257
Total Revenue	1,097,616	733,513	701,972
Expenditures:			
Personal services	546,000	549,262	617,640
Operating expenses	203,954	141,354	144,909
Travel expenses	10,323	13,437	16,207
Capital outlay	780	7,845	8,349
Total Expenditures	761,057	711,898	787,105
Ending Balance	<u>873,365</u>	<u>895,250</u>	<u>810,117</u>
Highest month-ending balance	837,053	878,119	911,978
Lowest month-ending balance	537,911	777,498	771,308

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: Keisha Patent @ 402-471-0059

The Engineers and Architects Regulation Fund is the operating fund for the Board of Engineers and Architects. The fund receives registration, examination, and other fees established by the Board, and such fees are used for expenses of administering the agency.

Laws 2017, LB 331 authorized transfers from the fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Architects:</u>			
License application fee (81-3435)	\$150	\$150	\$150
License reinstatement application fee (81-3435)	\$150	\$150	\$150
Biennial license renewal fee (81-3438)	\$80	\$80	\$80
Temporary permit (1 project for 2 yrs) (81-3448)	\$300	\$300	\$300
Late fee (max \$80)	\$8/month	\$8/month	\$8/month
<u>Engineers:</u>			
License application fee (81-3435)	\$150	\$150	\$150
License reinstatement application fee (81-3435)	\$150	\$150	\$150
Biennial license renewal fee (81-3438)	\$80	\$80	\$80
Engineer intern enrollment fee (81-3451)	\$30	\$30	\$30
Engineering examination fee	\$30	\$30	\$30
Temporary permit (1 project for 1 yr) (81-3451)	\$300	\$300	\$300
Late fee (max \$80)	\$8/month	\$8/month	\$8/month
<u>Other Fees:</u>			
Certificate of authorization application fee (81-3435)	\$100 to \$400	\$100 to \$400	\$100 to \$400
Certificate of authorization biennial renewal fee (81-3438)	\$50 to \$350	\$50 to \$350	\$50 to \$350
Emeritus status fee (81-3435)*	\$25	\$25	\$25
Duplicate wall certificate	\$25	\$25	\$25
Returned check fee	\$30	\$30	\$30
Verification of examination or licensure	\$0	\$0	\$0
Roster fee (81-3433, 84-712)	Actual cost	Actual cost	Actual cost

* Changed to a lifetime fee for engineers and architects who elect emeritus status, effective April 27, 2019.

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82, cont'd.**

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,043,523	1,004,765	638,868
Revenue:			
Sale of services	27,016	27,558	28,687
Intern enrollment application fees	2,760	2,670	3,360
Engineer application, exam, and renewal fees	370,090	356,960	384,485
Architect application, exam, and renewal fees	81,430	88,120	88,670
Certificate of authorization application/renewal fees	142,600	186,350	145,050
Temporary permit fees	9,600	6,900	5,100
Emeritus status fees	11,775	12,150	2,900
Investment interest	22,835	14,989	16,584
Late fees	3,695	4,240	3,088
Operating Transfers Out	0	-300,000	0
Miscellaneous	638	2,151	14,741
Total Revenue	672,439	402,088	692,665
Expenditures:			
Personal Services	432,145	455,009	460,339
Operating Expenses	260,810	296,755	166,598
Travel Expenses	14,191	13,946	9,129
Capital Outlay	4,051	2,276	3,050
Total Expenditures	711,197	767,986	639,116
Ending Balance	<u>1,004,765</u>	<u>638,868</u>	<u>692,418</u>
Highest month-ending balance	1,202,320	754,991	811,856
Lowest month-ending balance	953,320	559,674	547,793

AGENCY 59 - BOARD OF GEOLOGISTS

FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524) EXPENDED IN PROGRAM 159

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Geologists Regulation Fund was established to administer the Geologists Regulation Act. Revenue deposited in the fund includes application, certification, and licensing fees, as established by the Board of Geologists, and funds are authorized to pay the Board's expenses.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
License renewal fee (81-3531)	\$65	\$65	\$65
Late fee (\$65 max) (81-3531)	\$6.50/month	\$6.50/month	\$6.50/month
Reciprocal license application fee (81-3527)	\$100	\$100	\$100
Exam (FG or PG Exam) application fee (81-3527)	\$50 to \$100	\$50 to \$100	\$50 to \$100
Exam seat reservation fee (81-3527)	\$35	\$35	\$35
Temporary permit fee (1 project for 1 yr) (81-3541)	\$175	\$175	\$175
Certification of authorization application fee (81-3527)	\$100	\$100	\$100
Certification of authorization biennial renewal fee (81-3531)	\$100	\$100	\$100
Emeritus fee (lifetime) (81-3527)	\$25	\$25	\$25
Duplicate certificate	\$15	\$15	\$15
Returned check fee	\$30	\$30	\$30
Roster fee (84-712)	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	76,383	76,109	74,795
Revenue:			
Fees	23,727	27,137	24,993
Investment Interest	1,613	1,642	1,788
Operating Transfers Out	0	0	0
Reimbursement, Non-Government Sources	222	20	0
Total Revenue	25,562	28,799	26,781
Expenditures:			
Operating Expenses	21,564	23,322	22,495
Travel Expenses	4,271	6,791	7,519
Total Expenditures	25,835	30,113	30,014
Ending Balance	<u>76,109</u>	<u>74,795</u>	<u>71,562</u>
Highest month-ending balance	82,432	83,635	78,807
Lowest month-ending balance	68,123	69,330	66,737

AGENCY 60 - NEBRASKA ETHANOL BOARD

**FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-1334)
EXPENDED IN PROGRAM 516**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Checkoff – Non-highway fuel tax refunds (66-487)	1.25¢/gal.	1.25¢/gal	1.25¢/gal

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	142,927	106,723	104,362
Revenue:			
Motor Vehicle Fuel Tax	602,203	576,166	536,843
Interest	3,223	2,212	1,979
Miscellaneous	2,947	45	34,158
Due to fund	0	0	0
Total Revenue	608,373	578,423	572,980
Expenditures:			
Ethanol Board	644,577	580,784	544,281
Total Expenditures	644,577	580,784	544,281
Ending Balance	<u>106,723</u>	<u>104,362</u>	<u>133,061</u>
Highest month-ending balance	191,824	130,677	132,663
Lowest month-ending balance	106,265	90,795	34,750

AGENCY 61 - DAIRY INDUSTRY DEVELOPMENT BOARD

**FUND 26100 - DAIRY INDUSTRY DEVELOPMENT FUND (2-3960)
EXPENDED IN PROGRAM 114**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Commercial milk checkoff (2-3958)	10¢ per hundredweight	10¢ per hundredweight	10¢ per hundredweight

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	108,266	120,210	126,277
Revenue:			
Dairy Industry checkoff	1,411,046	1,458,004	1,388,284
Investment interest	2,383	2,914	3,185
Miscellaneous	39	183	68
Total Revenue	1,413,468	1,461,101	1,391,537
Expenditures:			
Dairy Industry Development Board	1,401,524	1,455,034	1,418,638
Total Expenditures	1,401,524	1,455,034	1,418,638
Ending Balance	<u>120,210</u>	<u>126,277</u>	<u>99,176</u>
Highest month-ending balance	241,405	257,537	232,137
Lowest month-ending balance	97,004	97,436	41,996

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: Keisha Patent @ 402-471-0059

The Land Surveyors Examiners' Fund is the operations fund for this agency. Revenue deposited in the fund includes application and registration fees, as established by the Board of Examiners for Land Surveyors, and funds are authorized to pay the Board's expenses. Registration renewals have been on a biennial schedule since 1986.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Surveyor application fee (81-8,118)	\$40	\$40	\$40
Surveyor biennial registration fee (81-8,118)	\$100	\$100	\$100
Surveyor-in-training application fee (81-8,118)	\$40	\$40	\$40
Duplicate certificate of registration (81-8,110.03)	\$50	\$50	\$50
Inactive application fee (81-8,119.01)	\$50	\$50	\$50
Inactive biennial registration fee (81-8,119.01)	\$50	\$50	\$50
Late fee (81-8,118)	10%/month	10%/month	10%/month
Reinstatement of registration fee (81-8,118, 81-8119.01)	\$220	\$220	\$220

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	52,644	66,004	54,361
Revenue:			
Fees	32,545	2,365	33,825
Investment Interest	1,242	1,289	1,506
Operating Transfers Out	0	0	0
Total Revenue	33,787	3,654	35,331
Expenditures:			
Operating Expenses	14,702	13,260	15,173
Travel Expenses	5,725	2,037	2,238
Total Expenditures	20,427	15,297	17,411
Ending Balance	<u>66,004</u>	<u>54,361</u>	<u>72,282</u>
Highest month-ending balance	71,428	64,322	74,508
Lowest month-ending balance	45,199	54,111	48,624

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

**FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111)
EXPENDED IN PROGRAM 84**

Legislative Fiscal Analyst: Sam Malson @ 402-471-0050

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). Revenue to this fund is generated mainly through permit fees assessed against the accounting profession.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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See following page for schedule.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	539,109	537,126	574,370
Revenue:			
CPA permit to practice	213,425	232,200	208,075
CPA inactive registration	49,000	44,590	37,240
CPA examinations	2,100	1,740	2,400
Investment income	8,759	9,353	10,910
Other	95,287	89,888	87,753
Total Revenue	368,571	377,771	346,378
Expenditures:			
Personal services	250,277	234,856	234,791
Operating expenses	100,340	99,224	99,645
Travel expenses	19,507	5,865	21,729
Capital outlay	430	582	200
Total Expenditures	370,554	340,527	356,365
Ending Balance (Fund Equity)	<u>537,126</u>	<u>574,370</u>	<u>564,383</u>
Highest month-ending cash balance	534,914	572,159	562,170
Lowest month-ending cash balance	307,104	339,642	330,254

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
CPA examination (1-119)	\$1,148	\$1,148	\$1,074
CPA reexamination (1-120) *			
All parts	983	983	909
3 parts	789	789	700
2 parts	596	596	492
1 part	402	402	283
CPA reciprocity (1-124)	200	200	200
CPA permit to practice (1-136)	175 (2 yr.)	175 (2 yr.)	175 (2 yr.)
CPA inactive registration (1-136)	70 (2 yr.)	70 (2 yr.)	70 (2 yr.)
CPA 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:			
Annual register	5	5	5
Bad check processing	25	25	25
Certificate reissuance	15	15	15
FAX requests	2.50/page	2.50/page	2.50/page
Photocopies	.25/page	.25/page	.25/page
*Cost will depend on what sections of the four part CBT examination are taken. The cost includes administration fees and examination fees.			

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 21175 - STATE DNA SAMPLE AND DATA BASE FUND (29-4115.01)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The State DNA Sample and Data Base Fund was created by Laws 2010, LB190.

The fund shall be maintained by the Nebraska State Patrol and administered by the Superintendent of Law Enforcement and Public Safety. The fund shall consist of any funds transferred to the fund by the Legislature or made available by any department or agency of the United States Government if so directed by such department or agency. The fund shall be used to pay the expenses of the Department of Correctional Services and the Nebraska State Patrol as needed to collect DNA samples as provided in section 29-4106.

Section 29-4106 states that a person who is convicted of a felony offense or other specified offense on or after July 15, 2010, who does not have a DNA sample available for use in the State DNA Sample Bank, shall, at his or her own expense, have a DNA sample collected.

Section 29-4106 also states that if the court waives the cost of taking a DNA sample for any reason, a county jail or other county detention facility or institution collecting the DNA sample shall not be held financially responsible for the cost of the DNA sample kit.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	143,276	153,864	155,109
Revenue:			
Sales & Charges	7,475	31,930	38,523
Investment and Miscellaneous Income	3,113	3,491	3,319
Total Revenue	10,588	35,421	41,842
Expenditures:			
Operating Expenses	0	34,175	90,171
Total Expenditures	0	34,175	90,171
Ending Balance	<u>153,864</u>	<u>155,109</u>	<u>106,781</u>
Highest month-ending balance	153,839	177,706	178,378
Lowest month-ending balance	144,247	155,109	90,897

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 @ 402-471-0052

The Nebraska State Patrol Drug Control and Education Cash Fund was created by Laws 1977, LB38. Section 28-429 states that the 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, proceeds of the tax shall be remitted to the State Treasurer for credit as follows:

- (1) Five percent of such proceeds shall be credited to the Marijuana and Controlled Substances Tax Administration Cash Fund; and
- (2) Of the remaining proceeds:
 - (a) Fifty percent shall be remitted to the respective counties from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of each such county; and
 - (b) All remaining funds, including those which did not originate in a county, shall be credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	179,335	202,287	419,515
Revenue:			
Drug Taxes and Other Revenue	128,432	241,549	280,049
Investment and Miscellaneous Income	3,309	6,824	12,085
Total Revenue	131,741	248,373	292,134
Expenditures:			
Operating Expenses	8,856	1,145	18,783
Capital Outlay	99,933	30,000	377,928
Total Expenditures	108,789	31,145	396,711
Ending Balance	<u>202,287</u>	<u>419,515</u>	<u>314,938</u>
Highest month-ending balance	202,287	419,515	603,727
Lowest month-ending balance	115,455	267,146	314,938

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26430 - CARRIER ENFORCEMENT CASH FUND (81-2004.01)
EXPENDED IN PROGRAM 205**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Carrier Enforcement Cash Fund was created by Laws 2007, LB322. The 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfers (81-2004.01)	See <i>Operating Transfers in</i> Below for Actual Amounts		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,181,854	2,680,418	2,424,772
Revenue:			
Investment and Miscellaneous Income	56,331	359,645	65,663
Operating Transfers In	8,064,775	8,201,383	8,569,824
Total Revenue	8,121,106	8,561,028	8,635,487
Expenditures:			
Salaries and Benefits	6,175,110	6,196,241	6,519,440
Operating Expenses	1,201,905	1,175,594	1,052,106
Travel	13,727	18,209	22,024
Capital Outlay	231,799	1,426,630	463,715
Total Expenditures	7,622,542	8,816,674	8,057,285
Ending Balance	<u>2,680,418</u>	<u>2,424,772</u>	<u>3,002,974</u>
Highest month-ending balance	3,524,070	2,950,519	3,365,109
Lowest month-ending balance	1,504,182	1,405,173	1,550,440

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

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, 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, identification inspections, and concealed handgun permits. See table below for amounts. There are various transfers into this fund, the largest transfer being the contract with the Department of Roads for State Troopers to patrol construction zones.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
National Criminal History Record Check (29-3524) Total fee = \$45.25, FBI receives \$10.00	-----	\$35.25 -----	-----
National Criminal History Adoption and Volunteer Checks (29-3524) Total fee = \$44.00, FBI receives \$8.75	-----	\$35.25 -----	-----
State Name Checks (29-3524)	-----	\$12.50 -----	-----
Concealed Handgun Permit (69-2436) Renewal Permit (5 years)	-----	\$100.00 ----- ----- \$50.00 -----	-----
Original certificate of title: Motor vehicle/trailer (60-154(1)(a)) Total fee = \$10, see statute for allocation	-----	\$0.45 -----	-----
All-terrain vehicle or a minibike (60-154(1)(b)) Total fee = \$10, see statute for allocation	-----	\$0.55 -----	-----
Identification inspection (60-158)	-----	\$10 -----	-----

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26440 - NEBRASKA STATE PATROL CASH FUND, CONT'D.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,059,928	1,923,980	2,189,061
Revenue:			
Taxes and Intergovernmental Revenues	16,331	13,987	17,406
Sales & Charges	2,842,919	2,794,011	2,777,302
Investment and Miscellaneous Income	95,918	282,424	(226,267)
Operating Transfers In	485,979	529,115	550,249
Total Revenue	3,441,146	3,619,538	3,118,689
Expenditures:			
Salaries and Benefits	1,922,155	2,466,666	2,389,898
Operating Expenses	1,293,710	817,696	1,065,145
Travel	17,536	9,674	11,820
Capital Outlay	1,343,692	60,421	25,243
Total Expenditures	4,577,094	3,354,457	3,492,105
Ending Balance	<u>1,923,980</u>	<u>2,189,061</u>	<u>1,815,645</u>
Highest month-ending balance	3,134,382	2,042,704	2,127,706
Lowest month-ending balance	1,851,184	1,675,042	1,744,361

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 @ 402-471-0052

The Nebraska State Patrol Vehicle Replacement Cash Fund was created by Laws 1995, LB381.

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Sale of vehicles (81-161.04)	----- See below for actual amounts -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	688,874	304,515	418,306
Revenue:			
Sale of vehicles	237,472	300,611	483,013
Investment and Miscellaneous Income	9,364	(1,833)	14,477
Total Revenue	246,836	298,778	497,490
Expenditures:			
Vehicles, vehicle equipment, and other expenses	631,195	184,987	0
Total Expenditures	631,195	184,987	0
Ending Balance	304,515	418,306	915,796
Highest month-ending balance	480,803	418,306	915,796
Lowest month-ending balance	233,184	288,192	452,244

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05) EXPENDED IN PROGRAM 325

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Public Safety Cash 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 on computers, training, rent, and capital equipment. It purchased new aircraft, bought equipment for the public safety communication system, built Sergeant Area Facilities (duty stations), and adopted a computer equipment replacement program.

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 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.

During a review of the State Patrol's federal equitable sharing program, the Department of Justice identified an issue with placing both Department of Justice and Treasury Department fund shares in the same cash fund. A separate fund was created to account separately for Treasury Department funds (Fund 26461). For the purposes of this publication, the two funds have been combined in the Fund Summary that follows.

Transfers from the fund are not authorized under existing law.

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,563,725	2,922,491	2,846,353
Revenue:			
Federal and other Transfers	403,303	1,057,666	539,104
Investment and Miscellaneous Income	110,575	63,370	63,452
Total Revenue	513,878	1,121,036	602,556
Expenditures:			
Operating Expenses	875,650	1,066,468	1,050,993
Travel	59,840	41,126	82,410
Capital Outlay	211,562	81,746	31,110
Aid	8,060	7,835	4,090
Total Expenditures	1,155,112	1,197,174	1,168,603
Ending Balance	<u>2,922,491</u>	<u>2,846,353</u>	<u>2,280,306</u>
Highest month-ending balance	3,683,324	3,092,728	2,997,204
Lowest month-ending balance	2,922,491	2,496,535	2,313,150

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26470 - COMBINED LAW ENFORCEMENT INFORMATION NETWORK CASH FUND (81-2004.09)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2017, LB331, section 13, created the Combined Law Enforcement Information Network Cash Fund. This bill was effective on May 16, 2017.

The fund shall be maintained by the Nebraska State Patrol and administered by the Superintendent of Law Enforcement and Public Safety. The fund shall consist of fees collected by the Nebraska State Patrol from users of the network and shall be used to pay the costs of operating, maintaining, and enhancing the network.

Background: The "Combined Law Enforcement Information Network" (CLEIN) includes several technology applications. One of these is a message switch that serves to funnel information between law enforcement agencies. The State Patrol and the Office of the Chief Information Officer (OCIO) Communications Division share responsibilities for CLEIN. The State Patrol manages the message switch, supports CLEIN terminals, trains users, and controls access. The OCIO provides the data network connecting CLEIN terminals to the State Patrol. The CLEIN system is user-funded by a fee that is structured to cover the costs of operating the system.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
User fees (81-2004.09)	----- See below for actual amounts -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	175,470	902,581	1,590,762
Revenue:			
User Fees	717,247	760,973	803,949
Investment and Miscellaneous Income	9,864	25,540	42,025
Total Revenue	727,111	786,513	845,974
Expenditures:			
Operating Expenses	0	76,158	523,416
Travel	0	609	2,259
Capital Outlay	0	21,565	9,070
Total Expenditures	0	98,332	534,745
Ending Balance	<u>902,581</u>	<u>1,590,762</u>	<u>1,901,992</u>
Highest month-ending balance	902,581	1,591,893	1,882,896
Lowest month-ending balance	233,875	991,886	1,655,581

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 @ 402-471-0052

The Nebraska Public Safety Communication System Cash Fund was created by Laws 2007, LB322. The fund consists of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. The main source of revenue for this fund is cigarette tax transfers. The following table lists the specific amounts.

The fund shall only be used to pay the State Patrol's direct costs related to administering, operating, and maintaining the Nebraska Public Safety Communication 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Cigarette Tax Transfer 77-2602(h)	3,820,000	3,820,000	3,820,000

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	227,082	789,525	2,233,536
Revenue:			
Cigarette Tax	3,820,000	3,820,000	3,820,000
Investment and Miscellaneous Income	12,896	251,157	70,608
Total Revenue	3,832,896	4,071,157	3,890,608
Expenditures:			
Operating Expenses	3,266,003	2,395,892	2,351,463
Travel	0	0	186
Capital Outlay	4,450	231,254	330,401
Total Expenditures	3,270,454	2,627,146	2,682,050
Ending Balance	<u>789,525</u>	<u>2,233,536</u>	<u>3,442,094</u>
Highest month-ending balance	1,302,690	2,289,551	3,865,036
Lowest month-ending balance	235,967	736,898	2,362,606

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06)
EXPENDED IN PROGRAM 630**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Capitol Security Revolving Fund was created by Laws 2007, LB322. 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.

The fund shall only be used to pay the non-General-Fund costs associated with the operation of the State Capitol Security Division of the Nebraska State Patrol.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfers from the State Building Revolving Fund (81-1108.22 (3)(b) 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,032,373	1,272,876	1,113,057
Revenue:			
State Building Revolving Fund Transfers In	666,530	770,948	787,409
Security Agreements with State Agencies	503,107	481,271	505,321
Investment and Miscellaneous Income	27,793	27,593	30,718
Total Revenue	1,197,430	1,279,812	1,323,449
Expenditures:			
Salaries and Benefits	735,267	959,189	887,777
Operating Expenses	172,372	195,020	83,619
Travel	105	0	4,619
Capital Outlay	49,183	285,423	21,627
Total Expenditures	956,927	1,439,632	997,642
Ending Balance	<u>1,272,876</u>	<u>1,113,057</u>	<u>1,438,863</u>
Highest month-ending balance	1,465,781	1,397,354	1,585,338
Lowest month-ending balance	1,188,677	1,131,656	1,080,550

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26500 – CAPITOL RESTORATION CASH FUND (72-2211)
EXPENDED IN PROGRAM 685**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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. For each of 2017-18 and 2018-19, amounts were transferred from the Nebraska Capital Construction Fund to the Capitol Restoration Cash Fund to accommodate salary and benefits expenditures associated with the project manager for the Capitol Heating Ventilating and Air Conditioning System Replacement project.

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.

Schedule of Fees and Taxes

2016-17

2017-18

2018-19

See Fund Description.

Fund Summary

2016-17

2017-18

2018-19

Beginning Balance

158,860

184,030

223,397

Total Revenue	36,181	32,870	21,547
Transfer from Nebraska Capital Construction Fund	0	98,417	104,677

Total Expenditures	11,011	91,920	110,306
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Ending Balance

184,030

223,397

239,315

Highest month-ending cash balance

183,159

284,741

322,486

Lowest month-ending cash balance

158,032

223,391

239,309

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26520 - BUILDING RENEWAL ALLOCATION FUND (81-179)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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. Cigarette tax receipts annually credited to the fund have remained static at this level (\$9,163,271) since 2003-04.

LB331 [2017] Sec. 44 amended provisions of Sec. 81-179 so as to authorize transfer of specified amounts from the Building Renewal Allocation Fund to (1) the General Fund and (2) the Accounting Division (DAS) Cash Fund in each of 2017-18 and 2018-19.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	10,030,092	14,161,097	11,742,084
Revenue:			
Cigarette tax proceeds	9,163,271	9,163,271	9,163,271
Investment income/other	238,711	265,961	232,008
Total Revenue	9,401,982	9,429,232	9,395,279
Transfer to General Fund	0	-783,667	-200,000
Transfer to Accounting Division Cash Fund	0	-1,716,333	-2,300,000
Expenditures:			
'309' Task Force – building renewal	5,071,378	9,000,815	7,224,269
'309' Task Force – operating budget	199,599	347,430	199,641
Total Expenditures	5,270,977	9,348,245	7,423,910
Ending Balance	<u>14,161,097</u>	<u>11,742,084</u>	<u>11,213,453</u>
Highest month-ending cash balance	14,166,695	13,012,014	11,285,935
Lowest month-ending cash balance	10,535,511	11,745,726	8,659,819

AGENCY 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26540 - RESOURCE RECYCLING FUND
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Resource Recovery Fund receives proceeds from recycling programs established in all state buildings by Administrative Services, plus 15% 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 may be made at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Sale of surplus property (81-1186)	15% of the proceeds of any item sold to be remanufactured or reprocessed		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	137,534	152,962	72,842
Revenue:			
Sale of supplies	31,900	35,526	20,867
Interest	3,072	1,385	1,858
Reimburse non-governmental sources	938	3,010	5,437
Other/Transfers out	0	-99,985	0
Total Revenue	35,910	-60,064	28,162
Expenditures:			
Operating expenses	0	20,056	36,755
Capital expenses	20,482	0	0
Total Expenditures	20,482	20,056	36,755
Ending Balance	<u>152,962</u>	<u>72,842</u>	<u>64,249</u>
Highest month-ending balance	152,952	72,832	81,012
Lowest month-ending balance	137,882	54,985	64,238

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 @ 402-471-0057

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) terminated on June 30, 2015.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Proceeds from sale/rent of vacant buildings and excess land			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,033,018	873,833	1,398,699
Revenue:			
Sale of buildings/land	0	445,903	0
Rental revenue	123,991	112,567	101,992
Investment interest and other	19,790	19,790	29,554
Total Revenue	143,781	578,260	131,546
Transfers to General Fund	0	0	-386,551
Expenditures:			
DAS Building Division	302,966	53,394	10,310
Total Expenditures	302,966	53,394	10,310
Ending Balance	<u>873,833</u>	<u>1,398,699</u>	<u>1,133,384</u>
Highest month-ending cash balance	1,031,566	1,434,938	1,441,024
Lowest month-ending cash balance	814,163	864,329	1,088,211

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 @ 402-471-0057

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.

The final quarterly aid payment to the City of Omaha from the City of the Metropolitan Class Development Fund occurred in July 2016. LB331 [2017] Sec. 20 directed that the residual balance of the fund be transferred to the General Fund in July 2017 with termination of the fund to occur subsequent to the related fund transfer.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	396,558	22,671	0
Revenue:			
Cigarette tax receipts	0	0	0
Investment interest	1,113	0	0
Total Revenue	1,113	0	0
Transfer to General Fund	0	-22,671	0
Expenditures:			
Aid payments to City of Omaha	375,000	0	0
Total Expenditures	375,000	0	0
Ending Balance	<u>22,671</u>	<u>0</u>	<u>0</u>
Highest month-ending cash balance	22,671	0	0
Lowest month-ending cash balance	22,032	0	0

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 @ 402-471-0057

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.

The final quarterly aid payment to the City of Lincoln from the City of the Primary Class Development Fund occurred in July 2016. LB331 [2017] Sec. 19 directed that the residual balance of the fund be transferred to the General Fund in July 2017 with termination of the fund to occur subsequent to the related fund transfer.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	264,246	14,986	0
Revenue:			
Cigarette tax receipts	0	0	
Investment interest	740	0	
Total Revenue	740	0	0
Transfer to General Fund	0	-14,986	0
Expenditures:			
Aid payments to City of Lincoln	250,000	0	0
Total Expenditures	250,000	0	0
Ending Balance	<u>14,986</u>	<u>0</u>	<u>0</u>
Highest month-ending cash balance	14,986	0	0
Lowest month-ending cash balance	14,562	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 @ 402-471-0057

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. These “depreciation” charges are determined biennially by DAS – State Building Division and included in instructions published by DAS - State Budget Division for preparation of state agency biennial budget requests. The basis of such charges represent a percentage of insured building value converted to a rate per square foot of space occupied by relevant state agency occupants. The basis of these rates was 1.5% of building values for each of 2012-13 through 2016-17. 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. LB331 [2017] Sec. 45 amended provisions of Sec. 81-188.01 so as to authorize transfer of specified amounts from the Building Renewal Assessment Fund to the Accounting Division (DAS) Cash Fund in each of 2017-18 and 2018-19.

Schedule of Fees and Taxes

2016-17

2017-18

2018-19

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	19,429,018	22,051,765	18,361,687
Revenue:			
Depreciation assessments	8,373,930	8,547,428	8,555,450
Investment income	430,797	457,398	378,348
Other	676	321	305,768
Total Revenue	8,805,403	9,005,147	9,239,566
Transfer to General Fund	0	-4,067,333	-2,900,000
Transfer to Accounting Division Cash Fund	0	-3,432,667	-4,600,000
Expenditures:			
'309' Task Force - building renewal	5,988,835	5,154,511	6,882,921
'309' Task Force - operating expenses	193,821	40,714	198,262
Total Expenditures	6,182,656	5,195,225	7,081,183
Ending Balance	<u>22,051,765</u>	<u>18,361,687</u>	<u>13,020,070</u>
Highest month-ending cash balance	22,051,985	23,275,737	16,125,504
Lowest month-ending cash balance	19,403,469	18,683,564	13,211,366

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 @ 402-471-0057

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 expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	772,983	385,971	369,969
Revenue:			
Depreciation assessments	0	0	0
Investment income	13,604	8,023	7,301
Total Revenue	13,604	8,023	7,301
Expenditures:			
'309' Task Force - building renewal	400,071	24,024	321,324
'309' Task Force - operating expenses	545	1	175
Total Expenditures	400,616	24,025	321,499
Ending Balance	<u>385,971</u>	<u>369,969</u>	<u>55,772</u>
Highest month-ending cash balance	769,114	384,263	372,109
Lowest month-ending cash balance	385,919	369,276	61,067

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28010 - HEALTH AND LIFE BENEFIT ADMINISTRATION CASH FUND (84-1616)
EXPENDED IN PROGRAM 606**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

The Health and Life Benefit Administration Cash Fund consists of payments made by individuals eligible for program benefits and transfers from the Health Insurance History Fund for administrative and operation expenses as authorized by the Legislature. The Health Insurance History 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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
2% administrative fee on all premiums (COBRA)	-----	varies -----	
2% administrative fee on dental/vision premiums only (retirees)	-----	varies -----	

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	276,971	598,059	451,564
Revenue:			
Investment interest	27,147	26,615	37,033
Transfers in (Fund 6892)	1,099,762	749,388	1,107,962
Administrative Fee - ARRA	14,580	15,299	15,242
Total Revenue	1,141,489	791,302	1,160,237
Expenditures:			
Administration	820,401	937,797	1,040,363
Total Expenditures	820,401	937,797	1,040,363
Ending Balance	<u>598,059</u>	<u>451,564</u>	<u>572,438</u>
Highest month-ending balance	1,772,923	1,508,079	1,792,561
Lowest month-ending balance	727,556	366,004	643,476

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28910 - TORT CLAIMS (81-8225)
EXPENDED IN PROGRAM 591**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Funds appropriated by the Legislature and agency billings.	-----	varies -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	143,563	227,327	288,796
Revenue:			
Investment income	5,168	5,178	6,666
Transfers In	2,154,596	1,320,109	68,144
Miscellaneous			
Total Revenue	2,159,764	1,325,287	74,810
Expenditures:			
Tort Claims Paid	2,076,000	1,263,818	110,243
Legal Expenses			
Total Expenditures	2,076,000	1,263,818	110,243
Ending Balance	<u>227,327</u>	<u>288,796</u>	<u>253,363</u>
Highest month-ending balance	227,327	288,796	291,581
Lowest month-ending balance	143,810	227,714	229,953

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 51650 - ADMINISTRATION REVOLVING FUND (81-1108.02)
EXPENDED IN PROGRAM 049**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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

2016-17

2017-18

2018-19

Each individual program's budget in DAS is divided by the total agency budget. This percentage, the number of FTE's and/or the number of financial transactions are applied to the anticipated administrative expenses and each program pays a pro-rata share of the total administrative expenses.

Fund Summary

2016-17

2017-18

2018-19

Beginning Balance

2,445,192

2,602,621

2,339,380

Revenue:			
Professional & technical services	2,284,597	2,127,025	2,185,397
Interest from investment	56,114	50,281	43,324
Miscellaneous adjustment/Transfers	194	1,701	396
Total Revenue	2,340,905	2,179,007	2,229,117

Expenditures:			
Personal services	1,735,588	2,038,772	2,182,100
Operating expenses	424,546	377,512	605,327
Travel expenses	7,838	6,781	2,712
Capital Outlay	15,504	19,183	6,366
Total Expenditures	2,183,476	2,442,248	2,796,505

Ending Balance

2,602,621

2,339,380

1,771,992

Highest month-ending balance

3,705,354

3,378,313

2,783,129

Lowest month-ending balance

1,603,129

1,459,896

1,016,918

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 @ 402-471-0057

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. (See Agency 64 – Fund 56400)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
State-owned facilities annual rent rates per square foot for office space*	\$2.80 to \$21.51	\$2.63 to \$26.26	\$2.63 to \$26.26
Work orders	\$22.00/hour	\$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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	11,115,895	11,916,102	12,582,929
Revenue:			
Rental: state-owned facilities	20,216,485	20,030,236	20,123,177
Rental: centrally leased facilities	14,571,003	14,992,379	16,231,665
Charges and sales	634,018	674,489	705,629
Investment interest	280,882	317,455	343,365
All other	55,631	56,949	28,628
Total Revenue	35,758,019	36,071,508	37,432,464
Transfer to Capitol Security Revolving Fund ⁽¹⁾	-666,530	-770,948	-787,409
Expenditures:			
State Building Division: Operating expenditures	33,884,402	33,583,431	35,762,368
Capital expenditures	406,880	1,050,302	3,450,362
Total Expenditures	34,291,282	34,633,733	39,212,730
Ending Balance	<u>11,916,102</u>	<u>12,582,929</u>	<u>10,015,254</u>
Highest month-ending cash balance	13,148,861	15,421,902	14,327,936
Lowest month-ending cash balance	10,785,396	12,012,720	10,256,161

⁽¹⁾ 2016-17 according to provisions of LB657 [2015] Sec.266. 2017-18 & 2018-19 according to provisions of LB944 [2018] Sec. 265.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)
EXPENDED IN PROGRAM 685**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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 expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Work orders	\$22/hour, plus materials	\$22/hour, plus materials	\$22/hour, plus materials

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,497	6,608	6,750
Revenue:			
Investment interest	111	142	164
Total Revenue	111	142	164
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>6,608</u>	<u>6,750</u>	<u>6,914</u>
Highest month-ending cash balance	6,608	6,750	6,914
Lowest month-ending cash balance	1,455	6,619	6,763

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56510 - MATERIEL REVOLVING FUND (81-118-3)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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 FY1986-87, Central Mail. Beginning June 2013 the operations of Central Stores (office supplies) were moved to this fund. 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,377,632	5,252,052	4,593,028
Revenue:			
Professional & technical fees	10,258,251	9,628,473	9,423,860
Reproduction & publication	5,372,763	5,119,365	5,195,601
Interest from investment	101,391	91,091	83,093
Other/Transfers	1,172,829	420,295	470,863
Total Revenue	16,905,234	15,259,224	15,173,417
Expenditures:			
Personal services	3,626,051	3,455,542	3,564,289
Operating expenses	12,337,869	11,493,331	11,483,627
Travel expenses	11,134	9,713	12,883
Adjustments	26,409	-26,217	-2,280
Capital outlay	1,029,351	985,879	1,043,800
Total Expenditures	17,030,814	15,918,248	16,102,319
Ending Balance	<u>5,252,052</u>	<u>4,593,028</u>	<u>3,664,126</u>
Highest month-ending balance	5,145,127	4,674,509	3,949,967
Lowest month-ending balance	3,913,768	3,776,768	2,488,984

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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	14.00%	14.00%	14.00%
<u>Print Shop/Copy Services Fees:</u>			
Type Input/Design (1/2 hour)	40.13	11.14	11.14
Computer to Plate (each)	12.95	14.25	14.25
CTP Metal	50.12	55.13	55.13
Black Ink	7.43	8.17	8.17
Wash Up (each)	27.49	30.24	30.24
Plate Change (each)	5.64	6.20	6.20
Web Impression/M	1.96	2.16	2.16
Docutech Impression/C	2.27	2.50	2.50
Warrant Printing (Per warrant)	.05	.06	.06
Variable Printing (each)	.031	.031	.031
Sheet Impression/M	4.41	4.85	4.85
Digital Color	.16	.18	.18
Machine Staple/C	1.96	2.16	2.16
Padding/M	2.36	2.60	2.60
Collate # Sheet (each)	7.48	8.23	8.23
Collate # Sets/C	3.02	3.32	3.32
Folding/M	6.87	7.56	7.56
Punching/M	2.91	3.20	3.20
Numbering/M	21.02	23.12	23.12
Perforating/Score/M	10.24	11.26	11.26
Trimming/M	1.70	1.87	1.87
Shrink Wrap (each)	.35	.39	.39
Inkjet Labeling/M	35.84	29.42	29.42
Insert/Smart Insert Pc/Env (each)	8.73	9.60	9.60
Insert # Envelope/C	1.43	1.57	1.57
Smart Insert # Envelope/C	4.66	5.13	5.13
Finish Hourly – ½ Hour	21.42	23.56	23.56
Special Purchase	35%	39%	39%
Paper Costs	35%	39%	39%
Plate Costs	35%	39%	39%
Special Order Supplies	35%	39%	39%
Colored Ink	35%	39%	39%
NSOB Color Copies	.07	.08	.08
Binding - all-	.70	.77	.77
CD Burns	2.00	2.20	2.20
DVD Burns	4.00	4.40	4.40
Laminating – all	.66	.73	.73

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 @ 402-471-0055

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 have the option to run applications to serve their local needs. The Office of the Chief Information Officer (OCIO) has established flat rates for third-party application. These are available on request.

Major revenue sources include retainers from the Department of Motor Vehicles (DMV) and Supreme Court. Both pay monthly costs for leasing PCs, laptops, terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent PCs, laptops, terminals and printers.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Monthly Retainer – HHS	4,108	4,108	4,108
Monthly Retainer – DMV	13,091	12,757	12,757
Monthly Retainer – Supreme Court	70,135	70,135	70,135
Thin Clients – Staff Access	32/mo.	32/mo	32/mo
Laptop with external LCD and docking station	77/mo.	77/mo	77/mo
PC with LCD Monitor	50/mo.	50/mo	50/mo
Docking Station	17/mo.	17/mo	17/mo
Labor Charge	64.25/hr	69.75/hr	73/hr

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	865,664	1,101,505	1,236,597
Revenue:			
Other/Transfers	9,721	18,562	17,254
Services	1,904,354	2,095,304	2,105,496
Interest	22,857	24,054	17,271
Total Revenue	1,936,932	2,137,920	2,140,021
Expenditures:			
Personal services	284,203	188,469	236,697
Operating expenses	1,170,126	1,261,290	1,318,358
Travel expenses	16,394	9,324	9,239
Capital outlay	230,368	543,745	406,857
Total Expenditures	1,701,091	2,002,828	1,971,151
Ending Balance	1,101,505	1,236,597	1,405,467
Highest month-ending balance	1,253,458	1,239,219	1,285,659
Lowest month-ending balance	917,621	998,029	143,687

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES,

**FUND 56530 - TELECOMMUNICATIONS EXPENSE REVOLVING FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Communications Revolving Fund is the operational fund for the Communications Division of DAS. This fund reflects all revenues and expenditures associated with this program. Activities include voice, data, and video services to state agencies and non-state agencies.

This fund also includes expenses and revenues for the Statewide Distance Education Network.

Pursuant to LB 378 (2011), this fund merged with the Telecommunications Cash Fund (Fund 26530) on July 1, 2011.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following pages for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,822,486	13,423,073	14,401,892
Revenue:			
CSB payments	36,553,102	40,650,756	41,713,816
Other	532,924	76,037	519,383
Interest	197,660	148,682	133,185
Total Revenue	37,283,686	40,875,475	42,366,384
Expenditures:			
Personal services	3,480,786	4,613,746	4,813,294
Operating expenses	26,866,015	30,320,995	30,905,296
Travel expenses	28,191	48,894	73,771
Capital outlay	6,308,107	4,913,021	8,401,328
Total Expenditures	36,683,099	39,896,656	44,193,689
Ending Balance	<u>13,423,073</u>	<u>14,401,892</u>	<u>12,574,587</u>
Highest month-ending balance	11,985,658	11,949,997	9,462,409
Lowest month-ending balance	5,846,770	3,318,568	789,556

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530, CONT'D.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Data Communications			
Public DSL Service	----- at vendor cost/month -----		
Core Transport Mgt Fee	192	192	192
Multi Control Unit	31	31	31
Technology Fee (FY17-18 / FY18-19 FTE/Contractor)	13	24.63	24.63
State Network Senior	80.75	80.25	81.50
Advanced Network Support	84.25	83.75	87.50
Firewall	150	150	150
Network	100	100	100
Firewall – Shared	75	75	75
Site to Site VPN	150	150	150
Site to Site VPN – Shared	37.50	37.50	37.50
<u>Distance Education Network</u>			
Network Nebraska Participation Fee	217.47	217.21	217.03
Interregional Transport Fee Higher Ed	67.16	53.7	23.55
Interregional Transport Fee K-12	21.49	17.72	12.46
<u>Field Services</u>			
CCTV	7.14	7.14	7.14
Design, Engineering & Mgt Svcs	88.50	88.50	88.50
Staff Hours Billed	70.25	70.25	70.25
Voice/Data Single, NSOB	185	211	211
Voice/Data Double, NSOB	278	315	315
<u>Microsoft EA</u>			
Microsoft Office SA (Education)	20.93	TBD	TBD
Windows ENT SA (Education)	18.70	TBD	TBD
Microsoft Office EA True-up	271.50	TBD	TBD
Microsoft Windows EA True-up	83.52	TBD	TBD
Microsoft Office SA	95.16	TBD	TBD
Microsoft Windows ENT SA	46	TBD	TBD
<u>Open Systems</u>			
Inbound Internet Fax	0.06	.06	.06
Outbound Internet Fax	0.06	.06	.06
Outbound Long Distance Fax	0.105	.105	.105
Antivirus, Monthly	1.25	1.25	1.25
Data Protection Backup	0.55	.55	.55
Enterprise Data Backup	0.32	.32	.32
Remote Client Access	13	13	13
RSA Two Factor Authentication		4	4
Rack Hosting – Per U	50	50	50
Rack Hosting Fee- Per rack	1,500	1500	1500
Rack Hosting Fee- Omaha - Per U		45	45
Rack Hosting Fee- Omaha -Per rack		1350	1350
Server Support – Basic	160	160	160
Server Support – Enhanced	175	NA	NA
Virtual Server (2GB)	70	70	70
VM Memory Surcharge	45	30	30

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530, CONT'D.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Desktop Lease Pkg - Standard	75	75	75
Laptop Lease Program	105	105	105
Desktop Lease Pkg - Performance	85	85	85
Performance Portable Lease	115	115	115
<u>Open Systems</u>			
SAN HBA Connection	72	72	72
SAN Storage	0.20	.20	.20
Server Backup	15	NA	NA
Managed Domain (2GB Limit)	5.75	5.75	5.75
State VPN Connection	13	13	13
Secure File Transfer	75	NA	NA
Secure File Transfer (0-100 Users)		2	2
Secure File Transfer (100+Users)		3	3
Open System Support	70.25	69.75	73
Open System Support – Senior	80.75	80.25	81.50
Open System Support – Advanced	92.25	91.75	93.50
<u>Voice / Wireless</u>			
Local Service		----- at vendor cost/month -----	
Cellular Service		----- at vendor cost/month -----	
Rerate BC 600	0.06	.06	.06
LL-Toll – Toll Free	.06	.06	.06
Smartphone Set Up	96	96	96
NVNET System – PBX	16.90	16.90	16.90
PBX Voice Mailbox	4.53	4.53	4.53
PBX – Installation	10	10	10
Language Line	1.00/min	1.00/min	1.00/min
Language Line – Medical / Court	1.20/min	1.20/min	1.20/min
IVR – Agent Charge	140	140	140

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)
EXPENDED IN PROGRAM 560**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,337,904	2,115,595	2,037,516
Revenue:			
Parking space rental	1,063,415	1,018,390	1,021,835
Investment income	45,407	43,806	46,195
Other	36,917	12,487	5,082
Total Revenue	1,145,739	1,074,683	1,073,112
Expenditures:			
Parking facilities operations & maintenance	1,368,048	1,152,762	1,307,057
Total Expenditures	1,368,048	1,152,762	1,307,057
Ending Balance	<u>2,115,595</u>	<u>2,037,516</u>	<u>1,803,571</u>
Highest month-ending cash balance	2,335,877	2,103,341	2,071,283
Lowest month-ending cash balance	2,064,708	2,007,460	1,762,424

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17), CONT'D.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Parking rates (monthly):			
1401 Garage (<i>NSOB South Garage</i>) 1401 "L" Street, Lincoln	\$30.00	\$30.00	\$30.00
1501 Garage (<i>NSOB East Garage</i>) 1501 "M" Street, Lincoln	30.00	30.00	30.00
1331 UL Garage (<i>IMS Upper Level</i>) 1331 "K" Street, Lincoln	40.00	40.00	40.00
1331 LL Garage (<i>IMS Lower Level</i>) 1331 "K" Street, Lincoln	50.00	50.00	50.00
1400 TSB Garage (<i>TSB Garage</i>) 1400 "M" Street, Lincoln	30.00	30.00	30.00
1445 HS Lot <i>Capitol Horseshoe</i> 1445 "K" Street, Lincoln	24.00	24.00	24.00
1526 Lot (<i>1526/"Assurity" Bldg.</i>) 1526 "K" Street, Lincoln	24.00	24.00	24.00
1604 Lot (<i>Executive Lot</i>) 1604 "H" Street, Lincoln	24.00	24.00	24.00
1630 DOL Lot (<i>Department of Labor</i>) 1630 "J" Street, Lincoln	24.00	24.00	24.00
1645 Lot (<i>Lot D</i>) 1645 "H" Street, Lincoln	24.00	24.00	24.00
1731 Lot (<i>1526/"Assurity" Bldg., 2nd Lot</i>) 1731 "K" Street, Lincoln	24.00	24.00	24.00
521 EB Lot (<i>Executive Bldg.</i>) 521 South 14 th Street, Lincoln	40.00	40.00	40.00
703 Lot (<i>Lot A – south of Capitol</i>) 703 South 16 th Street, Lincoln	24.00	24.00	24.00
1731 Temporary Lot (*Daily Rate) 1731 "K" Street, Lincoln	5.00	5.00	5.00
1731 Lot (Monthly) 1731 "K" Street, Lincoln	24.00	24.00	24.00
1313 Garage (<i>OSOB Lower Level</i>) 1313 Farnam Street, Omaha	30.00	30.00	30.00
1313 Park II (<i>Omaha Park II</i>) 1313 Harney Street, Omaha	30.00	30.00	30.00
Hangtag (parking permit) (each)	10.00	10.00	10.00
Automatic vehicle identification sticker (each)	13.50	13.50	13.50
Motorcycle sticker (each)	5.00	5.00	5.00
Proximity (access) card (each)	10.00	10.00	10.00
Wheel lock/boot removal (each)	35.00	35.00	35.00

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56560 – IM SERVICES REVOLVING FUND (81-1117)
EXPENDED IN PROGRAM 172**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Data Processing Revolving Fund is the operational fund for the Information Management Services Division of DAS - OCIO. This fund reflects all revenues and expenditures associated with this program. Activities include maintaining mainframe computing resources, application development, web application development and hosting, enterprise content management, email and related services, and other information technology services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,477,279	3,954,871	1,517,832
Revenue:			
DP services	50,898,115	51,630,114	52,658,297
Sales of equipment	919	694	571
Miscellaneous/Transfers	-600,206	-342,971	6,084,060
Interest from investments	62,797	8,533	-16,181
Total Revenue	50,361,625	51,296,370	58,726,747
Expenditures:			
Personal services	14,932,595	15,540,863	15,839,675
Operating expenses	34,272,346	35,449,902	36,401,272
Travel expenses	55,040	57,643	99,957
Capital outlay	2,624,052	2,685,001	2,400,428
Total Expenditures	51,884,033	53,733,409	54,741,332
Ending Balance	<u>3,954,871</u>	<u>1,517,832</u>	<u>5,503,247</u>
Highest month-ending balance	7,536,607	3,682,862	3,747,827
Lowest month-ending balance	1,341,559	281,461	-156,986

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56560 (cont'd.)

<u>Schedule of Fees and Taxes</u>			<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Application Devel.	0144 - APPLICATIONS DEVELOPER	HOUR	66.25	69.75	73.00
	0145 - APPL. DEVELOPER -- CO-LOCATED	HOUR	58.25	61.50	64.50
	0146 - APPLICATIONS DEVELOPER -- SENIOR	HOUR	77.25	80.25	81.50
	0147 - APPL. DEVELOPER/SR CO-LOCATED	HOUR	69.25	72.25	75.50
	0148 - APPLICATIONS DEVELOPER -- LEAD	HOUR	89.25	91.75	93.50
	0149 - APPL. DEVELOPER/LEAD CO-LOCATED	HOUR	81.25	83.75	87.50
Application Hosting	0038 - WEB HOSTING FIRST 200,000 HITS	PER HIT	0.0040	.0035	.0035
	0039 - WEB HOSTING 200K- TO 1,000K HITS	PER HIT	0.002	.0018	.0018
	0040 - WEB HOSTING 1000K - 4,000K HITS	PER HIT	0.0002	.00018	.00018
	0041 - WEB HOSTING OVER 4000K HITS	PER HIT	0.0001	.00008	.00008
	0073 - WEB APPLICATION HOSTING FEE	EACH	195	195	195
	0078 - STATIC WEB HOSTING FEE	EACH	20	20	20
	0089 - SQL DATABASE HOSTING	EACH	25	25	25
	0090 - SQL SERVER DATABASE	GB	5	5	5
	0211 - STATE GAS SYSTEM	GAL	0.006	.006	.006
	Email and Collaboration Services	0042 - EXCHANGE EMAIL SERVICE	Per Account	13.90	TBD
0053 - EXCHANGE SERVICES - EDUCATION		ACCOUNT	10.50	TBD	TBD
0055 - EXCHANGE LICENSE FEE		ACCOUNT	2.10	TBD	TBD
Enterprise Computing	0002 - MVS ENTERPRISE SERVER	SEC-CPU	0.065	.0625	.0625
	0003 - MVS-DB2 CPU	SEC-CPU	0.065	.0625	.0625
	0004 - MVS ENTERPRISE ZIIP	SEC-CPU	0.035	.0350	.0350
	CICS Ziip	SEC-PCU		.0515	.0515
	0013 - MVS-JOB SETUP	JOB	1.25	1.24	1.24
	0014 - MVS-DISK STORAGE	CYL/MO	0.0175	.0248	.0248
	0016 - TAPE STORAGE	GIGABYTE	1.00	1.00	1.00
	0030 - OUTPUT MANAGER SERVICE	1000 LINES	0.05	.05	.05
	0034 - MVS-CICS	SEC-CPU	0.145	.1285	.1285
	0035 - MVS-CICS TEST	SEC-CPU	0.145	.1285	.1285
	JOB SCHEDULER	HOUR		45	45
	0126 - SYSTEMS PROGRAMMER - SENIOR	HOUR	80.75	80.25	81.50
	0128 - SYSTEMS PROGRAMMER - LEAD	HOUR	92.25	91.75	93.50
	0166 - DATA BASE ADMINISTRATOR -- SENIOR	HOUR	80.75	80.25	81.50
0168 - DATA BASE ADMINISTRATOR - LEAD	HOUR	92.25	91.75	93.50	
Enterprise Content Mgt	0375 - ECM USER FEE (0 TO 500 USERS)	PER USER	36.00	36.00	36.00
	0376 - ECM USER FEE (501 TO 1000 USERS)	PER USER	26.00	26.00	26.00
	0377 - ECM USER FEE (1001 TO 1500 USERS)	PER USER	15.00	15.00	15.00
	0378 - ECM USER FEE (1501+ USERS)	PER USER	3.50	3.50	3.50
	0380 - ECM STORAGE	PER GB	.024	.24	.24
	0382 - ECM ENTERPRISE DATA	PER GB	0.32	.32	.32
Other Services	017 - MASS NOTIFICATION MNGT	ENTITY	60	60	60
	018 - MASS NOTIFICATION, W/ TELEPHONY	USER	0.09	.09	.09

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56570 - TRANSPORTATION SERVICES BUREAU REVOLVING FUND (81-1010)
EXPENDED IN PROGRAM 180**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The TSB Revolving Fund consists of two accounts which correspond with the two components of TSB fees for rental and monthly leasing of vehicles. The base lease or rental rate is established to recover the original cost of vehicle acquisition less the estimated value when the vehicle is surplus and a per mile rate which covers all other expenses including vehicle maintenance, insurance and fuel. These two fee components are deposited in their respective accounts.

Transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,115,854	5,490,273	6,283,514
Revenue:			
Rent on motor vehicles	5,681,038	6,370,862	5,732,301
Miscellaneous/Transfers	54,790	52,852	596,773
Sale of vehicles	920,363	1,441,159	1,174,068
Interest	105,549	110,286	139,269
Total Revenue	6,761,740	7,975,159	7,642,411
Expenditures:			
Personal services	558,661	492,642	609,467
Operating expenses	3,248,765	3,614,438	4,058,704
Capital outlay	3,579,895	3,074,838	3,490,448
Total Expenditures	7,387,321	7,181,918	8,158,619
Ending Balance	<u>5,490,273</u>	<u>6,283,514</u>	<u>5,767,306</u>
Highest month-ending balance	6,274,122	6,162,374	6,782,341
Lowest month-ending balance	4,390,927	4,546,908	4,828,832

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

Schedule of Fees and Taxes	2016-17 *	2017-18 Projected	2018-19 Projected
Mileage rates: (cents/mile traveled)	*Rates for FY16-17 were lower than what was published in the 2015-2017 Budget Instructions		
Sub-Compact	0.26	.026	.026
Compact	0.27	0.27	0.27
Intermediate Sedan	0.28	0.28	0.28
Mini Van Passenger/ Mini Van Cargo	0.29	0.29	0.29
1 Ton Cargo Van	0.30	0.30	0.30
1/2 Ton Pickup w/Topper	0.30	0.30	0.30
1/2 Ton Pickup	0.30	0.30	0.30
4x4 Pickup w/Topper	0.31	0.31	0.31
4x4 Pickup	0.31	0.31	0.31
3/4 Ton Pickup w/Topper	0.33	0.33	0.33
3/4 Ton Pickup	0.33	0.33	0.33
3/4 1500 2x4 w/Topper	0.33	0.33	0.33
Pickup Club Cab w/Topper	0.33	0.33	0.33
12 Passenger Van	.031	0.31	0.31
4X4 4-Passenger	.031	0.31	0.31
4X2 5-Passenger	0.32	0.32	0.32
4X4 5-Passenger	0.33	0.33	0.33
4X2 7-Passenger	0.32	.032	.032
4X4 7-Passenger	0.33	0.33	0.33
4X2 9-Passenger	0.32	0.32	0.32
4X4 9-Passenger	0.34	0.34	0.34
4X4 Compact Pickup Crew Cab w/Topper	0.30	.0.30	.0.30
1/2 Ton 4x4 Pickup Crew Cab w/Topper	0.31	0.31	0.31
Compact Pickup	0.29	0.29	0.29
Rental Rates:			
One-half Day:			
Compact	7.50	8.00	8.00
Intermediate Sedan	8.50	9.50	9.50
Mini Van Cargo	9.50	10.00	10.00
Mini Van Passenger	10.00	10.00	10.00
Sub-Compact Sedan	7.50	7.50	7.50
½ Ton Pickup w/Topper	9.00	10.50	11.00
½ Ton Pickup	9.00	10.50	11.00
4x4 Pickup w/Topper	11.00	11.00	12.00
4x4 Pickup	11.00	11.00	12.00
¾ Ton Pickup	10.00	11.00	11.00
¾ Ton Pickup w/Topper	10.00	11.00	11.00
12 Passenger Van	11.00	12.00	12.00
4x4 4-Passenger	9.50	10.00	10.00
4x4 5-Passenger	10.50	9.50	10.50
4x4 7-Passenger	12.50	12.50	12.00
4x4 9 Passenger	14.50	19.50	18.50
½ Ton 4x4 Pickup Crew Cab w/Topper	13.00	13.00	13.50

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Rental Rates:			
Daily:			
Compact	12.50	13.50	13.50
Intermediate Sedan	14.00	16.00	15.50
Mini Van Cargo	16.00	16.00	16.00
Mini Van Passenger	16.00	16.50	16.50
Sub-Compact Sedan	12.50	12.00	12.50
½ Ton Pickup w/Topper	15.00	17.50	18.00
½ Ton Pickup	15.00	17.50	18.00
4x4 Pickup w/Topper	18.00	18.50	20.00
4x4 Pickup	18.00	18.50	20.00
¾ Ton Pickup	16.50	18.00	18.00
¾ Ton Pickup w/Topper	16.50	18.00	18.00
12 Passenger Van	18.50	19.50	19.50
4x4 4-Passenger	15.50	16.00	16.50
4x4 5-Passenger	17.50	16.00	17.00
4x4 7-Passenger	20.50	20.50	20.00
4x4 9 Passenger	24.00	32.00	31.00
½ Ton 4x4 Pickup Crew Cab w/Topper	22.00	21.50	22.50
Monthly Lease Rates:	Projected	Projected	Projected
Sub Compact Sedan	203.00	209.00	216.00
Compact	222.00 210.00	228.00	234.00
Intermediate Sedan	253.00 231.00	259.00	266.00
Mini Van Cargo	266.00 277.00	278.00	284.00
Mini Van Passenger	272.00 274.00	284.00	291.00
½ Ton Pickup	297.00 250.00	303.00	316.00
½ 4x4 Pickup	328.00 301.00	334.00	347.00
½ Ton 4x4 Pickup Crew Cab	372.00	384.00	291.00
¾ Ton Pickup	297.00 280.00	303.00	316.00
¾ Ton 4x4 Pickup	328.00	334.00	347.00
12 Passenger Van	322.00	328.00	341.00
4x4 4-Passenger	272.00	278.00	284.00
4x4 5-Passenger	278.00	284.00	291.00
4x4 7-Passenger	328.00	341.00	353.00
4x4 9 Passenger	509.00	528.00	541.00

There is an additional monthly charge if a pickup is equipped with a topper or lid. Currently this is \$12.00, but this amount may vary.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56580 - SURPLUS PROPERTY REVOLVING FUND (81-161.04)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Surplus Property Division of DAS 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 surcharge indicated.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	398,850	359,107	284,240
Revenue:			
Sale of property	285,484	279,486	245,786
Miscellaneous/Due to Fund	-29,639	-19,156	237,401
Interest Income	8,837	7,466	7,981
Total Revenue	264,682	267,796	491,168
Expenditures:			
Personal services	186,142	225,140	116,640
Operating expenses	111,908	104,258	187,175
Travel and Capital Outlay	6,375	13,265	0
Total Expenditures	304,425	342,663	303,815
Ending Balance	<u>359,107</u>	<u>284,240</u>	<u>471,593</u>
Highest month-ending balance	1,400,172	2,149,010	1,451,283
Lowest month-ending balance	248,514	233,691	230,774

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56590 – PUBLIC SAFETY COMM REV (81-11,105)
EXPENDED IN PROGRAM 245**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Nebraska Public Safety Communication System Revolving Fund was established within the Department of Administrative Services in May 2007.

Originally the fund consisted of retainer-fee revenue from state agencies and others who accessed the Nebraska Public Safety Communication System, as authorized by the Legislature through the budget process. Though a few retainers were included in recent legislation the billing method for the Public Safety Communications System has moved to a per radio unit fee.

The fund shall only be used to pay for centralized direct costs of administering, operating, and maintaining the Nebraska Public Safety Communication System, including state-owned towers and network equipment.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Retainers authorized by the Legislature	Various	N/A	N/A
Device connected to State-wide Radio System	98.20	88.12	72.03

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,101,208	949,028	1,212,522
Revenue:			
Sale of property/services	3,155,249	5,159,626	5,455,361
Miscellaneous/Due to Fund	16,841	809,707	-781,143
Interest Income	36,784	17,259	28,749
Total Revenue	3,208,874	5,986,592	4,702,967
Expenditures:			
Personal services	486,780	504,679	510,284
Operating expenses	1,801,956	2,131,971	1,939,851
Travel Expenses	9,577	13,607	10,587
Capital Outlay	2,062,741	3,072,841	2,442,815
Total Expenditures	4,361,054	5,723,098	4,903,537
Ending Balance	949,028	1,212,522	1,011,952
Highest month-ending balance	2,728,249	2,167,800	2,062,673
Lowest month-ending balance	604,665	102,578	380,069

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 @ 402-471-0055

This revolving fund was created in 1995 (LB 325) to deposit payment for services rendered by the DAS Accounting Division to prepare warrants, process payroll, process transaction accounts, and other services as determined by the Director of Administrative Services.

This fund also supports activities related to Accounting System functionality, upgrades and maintenance.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	*****	*****Varies*****	*****

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,321,490	2,458,793	2,586,263
Revenue:			
Professional & technical services	4,359,586	4,359,273	4,359,273
Interest	166,975	170,683	220,738
Other	16,086	27,815	20,080
Total Revenue	4,542,647	4,557,771	4,600,091
Expenditures:			
Personal services	2,396,979	2,146,065	2,161,290
Operating expenses	1,656,764	1,871,249	2,323,625
Travel expenses	7,434	4,393	4,410
Capital outlay	344,167	408,594	1,173,919
Total Expenditures	4,405,344	4,430,301	5,663,244
Ending Balance	<u>2,458,793</u>	<u>2,586,263</u>	<u>1,523,110</u>
Highest month-ending balance	3,413,326	3,230,074	3,523,328
Lowest month-ending balance	2,456,494	2,099,270	1,520,811

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58010 - TEMPORARY EMPLOYEE POOL (81-1354.04)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description.	NA	NA	NA

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,275,871	1,003,290	1,076,765
Revenue:			
Charges to agencies	5,802,420	5,295,434	4,830,308
Interest income & miscellaneous	18,760	21,102	16,102
Total Revenue	5,821,180	5,316,536	4,846,410
Expenditures:			
Temporary employee pool operations	6,093,761	5,243,061	4,903,571
Total Expenditures	6,093,761	5,243,061	4,903,571
Ending Balance	<u>1,003,290</u>	<u>1,076,765</u>	<u>1,019,604</u>
Highest month-ending balance	1,199,443	870,320	855,752
Lowest month-ending balance	665,039	457,694	600,227

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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 on-line and face-to-face 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Charges to agencies	Varies	Varies	Varies

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	418,759	470,630	515,376
Revenue:			
Charges to agencies	353,389	380,736	435,653
Interest & miscellaneous	10,819	9,640	12,557
Other	0	11,762	11,410
Total Revenue	364,208	402,138	459,620
Expenditures:			
Employee training operations	312,337	357,392	346,640
Total Expenditures	312,337	357,392	346,640
Ending Balance	<u>470,630</u>	<u>515,376</u>	<u>628,356</u>
Highest month-ending balance	558,964	506,245	597,154
Lowest month-ending balance	402,859	362,991	487,268

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
State agency billings	-----	varies -----	
20% surcharge for coordinated advertising	-----	varies -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	319,311	291,630	273,393
Revenue:			
Sale of services	20,109	15,193	5,799
Interest income	6,281	5,976	5,938
Employee Recognition			
Total Revenue	26,390	21,169	11,737
Expenditures:			
Operations	54,071	39,406	63,222
Total Expenditures	54,071	39,406	63,222
Ending Balance	<u>291,630</u>	<u>273,393</u>	<u>221,908</u>
Highest month-ending balance	312,503	293,970	274,402
Lowest month-ending balance	288,860	272,645	221,908

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58041 - PERSONNEL DIVISION REVOLVING FUND – HUMAN RESOURCE MANAGEMENT SYSTEM
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

This fund was administratively created in May 2009 to account for the activities associated with the Human Resource Management System (HRMS). Funds used to establish the Human Resource Management System came from various fund balances within the Department of Administrative Services (DAS). Currently, DAS charges each agency within the State Personnel System a fee per FTE to support the following functionality and associated interfaces.

1. Recruitment and Selection Center – Applicant tracking, recruitment, selection and pre-employment testing.
2. Employee Work Center – Onboarding, organizational structures, history tracking, employee self-service, manager self-service, benefits enrollment, HR database, reporting and analytics.
3. Employee Development Center – Registration and tracking for education activities, certification tracking, performance reviews, eLearning courses, compensation, succession planning and social collaboration.

Transfers from the fund are not authorized under existing law.

Note: Fund 58041 was transferred to Fund 56650 (Accounting) in 2019.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See narrative above	N/A	NA	NA

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	596,187	852,722	1,096,068
Revenue:			
Investment income	17,208	18,251	30,272
Other	0		
Sales of services	972,325	972,325	972,325
Total Revenue	989,533	990,576	1,002,597
Expenditures:			
TMS implementation/operation	732,998	747,230	1,704,121
Total Expenditures	732,998	747,230	1,704,121
Ending Balance	<u>852,722</u>	<u>1,096,068</u>	<u>394,544</u>
Highest month-ending balance	1,198,348	1,153,294	1,593,497
Lowest month-ending balance	590,201	589,334	394,544

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58910 - STATE INSURANCE FUND (81-8,239.02)
EXPENDED IN PROGRAM 594**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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 via an assessment or rate. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

The fund must be sufficient to pay for insurance policies, self-insured retentions and/or copayments as maybe required by such insurance policies.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Building/\$100 of value	.070	.081	.081
Inventory/\$100 of replacement cost	.043	.055	.055
Inland Marine/\$100 replacement cost	.026	.044	.044
Vehicle Physical Damage/\$100 of value	1,860	2,500	2,500
Blanket Bond per FTE	4.66	5.49	5.49
Motor Vehicle Liability (Agency Assignments)	Varies	Varies	varies

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	12,101,681	10,470,669	10,435,762
Revenue:			
Charges to agencies	5,119,578	5,985,069	6,427,576
Interest and Miscellaneous	210,605	280,182	231,873
Other	106	310	42
Total Revenue	5,330,289	6,265,561	6,659,491
Expenditures:			
Insurance expense	6,961,300	6,300,469	7,229,510
Total Expenditures	6,961,300	6,300,469	7,229,510
Ending Balance	<u>10,470,670</u>	<u>10,435,762</u>	<u>9,866,743</u>
Highest month-ending balance	10,538,793	10,483,118	10,673,641
Lowest month-ending balance	8,099,067	7,037,826	7,858,426

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58920 - WORKERS' COMPENSATION CLAIMS (48-1,103)
EXPENDED IN PROGRAM 593**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0042

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Agency Assessments	Varies	Varies	Varies

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	23,592,853	21,067,687	18,577,895
Revenue:			
Premiums to agencies	16,319,362	15,212,903	15,212,903
Interest and miscellaneous	508,852	355,837	438,877
Total Revenue	16,828,214	15,568,740	15,651,780
Expenditures:			
Workers' Compensation Claims	19,353,380	18,058,532	19,305,214
Total Expenditures	19,353,380	18,058,532	19,305,214
Ending Balance	<u>21,067,687</u>	<u>18,577,895</u>	<u>14,924,461</u>
Highest month-ending balance	27,584,677	22,521,193	20,981,996
Lowest month-ending balance	20,975,592	18,618,689	14,958,953

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58930 – STATE INDEMNIFICATION FUND (81-8,239.02)
EXPENDED IN PROGRAM 592**

Legislative Fiscal Analyst: Nikki Swope @ 402-471-0058

The State Self-insured Indemnification Fund was created in May 2014 for the purpose of paying indemnification claims under section 81-8,239.02. Indemnification claims shall include payments for awards, settlements, and associated costs, including appeal bonds and reasonable costs associated with a required appearance before any tribunal. The fund may receive deposits from assessments against state agencies to pay for the costs associated with providing and supporting indemnification claims

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
See Fund Description	N/A	NA	NA

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	196	141	144
Revenue:			
Assessments against state agencies	40,888		
Interest	20	3	3
Total Revenue	40,908	3	3
Expenditures:			
Indemnification claims	40,963	0	0
Total Expenditures	40,963	0	0
Ending Balance	<u>141</u>	<u>144</u>	<u>147</u>
Highest month-end balance	20,401	144	147
Lowest month-end balance	123	141	144

AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS

FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549) EXPENDED IN PROGRAM 58

Legislative Fiscal Analyst: Keisha Patent @ 402-471-0059

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. Revenue deposited in the fund includes application and registration fees, as established by the Abstracters' Board of Examiners, and funds are authorized to pay the Board's expenses.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Certificate of registration application fee (76-542)	\$50	\$50	\$50
Certificate of registration examination fee (76-542)	\$75	\$75	\$75
Certificate of registration re-examination fee (76-542)	\$75	\$75	\$75
Certificate of registration biennial renewal fee (76-547)	\$150	\$200	\$200
Duplicate certificate of registration fee (76-543)	\$50	\$50	\$50
Certificate of registration transfer fee	\$10	\$10	\$10
Certificate of authority application fee (76-545)	\$200	\$200	\$200
Certificate of authority biennial renewal fee (76-547)	\$300	\$400	\$400
Temporary certificate of authority fee (76-546)	\$100	\$100	\$100
Late fee (per month) (76-548)	\$10	\$10	\$10

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	94,151	48,037	96,075
Revenue:			
Application, Renewal, and Examination Fees	1,975	87,450	4,700
Investment Interest	1,514	921	2,148
Miscellaneous Revenues	10	40	110
Operating Transfers Out	0	0	0
Total Revenue	3,499	88,411	6,958
Expenditures:			
Personal Services	28,585	22,827	15,311
Operating Expenses	13,030	16,466	7,369
Travel Expenses	7,212	1,080	1,578
Capital Outlay	786	0	0
Total Expenditures	49,613	40,373	24,258
Ending Balance	<u>48,037</u>	<u>96,075</u>	<u>78,775</u>
Highest month-ending balance	90,396	100,679	95,899
Lowest month-ending balance	47,915	20,753	78,652

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 @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
NONE			

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	4,109	6,364	7,886
Revenue:			
Interest			
Donations	3,350	1,850	3,650
Total Revenue	3,350	1,850	3,650
Expenditures:			
Operating Expenses	1,095	328	4,235
Total Expenditures	1,095	328	4,235
Ending Balance	<u>6,364</u>	<u>7,886</u>	<u>7,301</u>
Highest month-ending balance	7,372	8,175	9,736
Lowest month-ending balance	4,109	6,325	7,301

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26900 - NEBRASKA ARTS COUNCIL CASH FUND (82-316)
EXPENDED IN PROGRAM 326**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Nebraska Arts Council Cash Fund is established in law for costs related to administering sponsoring any conference, performance or exhibition by the Nebraska Arts Council or by groups who have contracted with the council for such events. All sums of money received from related conferences, exhibitions, performances and the sale of promotional materials is deposited in the fund. The fund may receive revenue from maintenance fees assessed upon the installation of state-owned artwork. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Registration fees – Conferences (82-316)	-----	Varies according to activity.	-----
Maintenance fees (82-326)	-----	Varies according to project.	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	24,783	51,072	54,190
Revenue:			
Miscellaneous	-4,584	0	0
Maintenance assessment	31,804	2,000	22,000
Interest	815	1,118	1,377
Registration fees	0	0	0
Total Revenue	28,035	3,118	23,377
Expenditures:			
Arts Council operations	1,746	0	687
Total Expenditures	1,746	0	687
Ending Balance	<u>51,072</u>	<u>54,190</u>	<u>76,880</u>
Highest month-ending balance	66,323	56,136	67
Lowest month-ending balance	18,627	59,157	54,491

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332)
EXPENDED IN PROGRAM 329**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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 Arts Council may use \$30,000 for costs related to administration of the program, and the remainder of the fund is used to provide state aid grants. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer from the Cultural Endowment Fund (82-331)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,699	3,694	4,777
Revenue:			
Transfer in from Cultural Endowment Fund	860,526	859,560	326,530
Interest	995	1,083	670
Total Revenue	861,521	860,643	327,201
Expenditures:			
State Aid	830,526	829,560	296,530
Operations	30,000	30,000	30,000
Total Expenditures	860,526	859,560	326,530
Ending Balance	<u>3,694</u>	<u>4,777</u>	<u>5,448</u>
Highest month-ending balance	311,450	149,531	134,434
Lowest month-ending balance	3,645	4,778	5,448

AGENCY 70 - STATE FOSTER CARE REVIEW BOARD

**FUND 27010 - FOSTER CARE REVIEW BOARD CASH FUND
EXPENDED IN PROGRAM 116**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	25,750	28,138	29,105
Revenue:			
Grants and contributions	579		
Investment income	1,869	967	677
Other			603
Total Revenue	2,448	967	1,280
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>28,138</u>	<u>29,105</u>	<u>30,384</u>
Highest month-ending balance	26,558	27,525	28,804
Lowest month-ending balance	24,211	26,603	27,578

AGENCY 71 – ENERGY OFFICE

FUND 28130 - STATE ENERGY OFFICE CASH FUND (81-1607.01) EXPENDED IN PROGRAM 106

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

In 1993, LB 670 provided \$300,000 in Severance Taxes to the State Energy Office for agency administration, activities and programs related to energy conservation, efficiency and development, statistical analysis, energy assurance and emergency allocation plans, energy policy, energy information, technical assistance, building energy codes, revolving loans, renewable energy resources and public dissemination of information related to all aspects of energy. Monies in this fund are also used to provide required match for federal awards which provide additional funding for the agency's ongoing activities and administration. Transfers from the fund are not authorized under existing law.

Effective July 1, 2019, the State Energy Office was merged into Agency 84, the Department of Environment and Energy. Beginning in FY19-20, reports regarding the cash flow of this fund will be found under Agency 84.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Severance Taxes (portion) (57-705)	Up to \$300,000 per year as determined by the Legislature.		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,875,273	1,968,352	1,803,808
Revenue:			
Severance taxes	300,000	300,000	300,000
Investment interest	25,117	26,817	22,212
Other private sources	188,090	494,444	239,583
Miscellaneous/Due to Fund	365,768	-79,157	-36,849
Total Revenue	878,975	742,104	524,946
Expenditures:			
Personal services	373,073	291,105	270,516
Operating	52,573	42,804	109,226
Travel	4,685	85	1,580
Capital Outlay	1,477	2,218	1,201
Aid	354,088	570,436	628,217
Total Expenditures	785,896	906,648	1,010,741
Ending Balance	<u>1,968,352</u>	<u>1,803,808</u>	<u>1,318,013</u>
Highest month-ending balance	1,354,208	1,395,636	1,250,724
Lowest month-ending balance	1,097,575	1,072,986	384,544

AGENCY 71 – ENERGY OFFICE

**FUND 28150 – CLEAN-BURNING MOTOR FUEL DEVELOPMENT FUND (66-204.01)
EXPENDED IN PROGRAM 106**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

In 2015, LB 581 created the Clean-burning Motor Fuel Development Fund funded with \$500,000 in General Funds and directed the State Energy Office to develop a program to provide rebates on (1) qualified conversions of motor vehicles to operate on clean burning motor vehicle fuels, defined as hydrogen fuel cells, compressed natural gas, liquefied natural gas and liquefied petroleum gas, (2) purchases of motor vehicles originally equipped to operate on qualified clean-burning motor vehicle fuels, and (3) equipment to dispense clean-burning motor vehicle fuels and gasoline including ethanol blends of 15% and greater. Pursuant to LB 22 passed in 2017, \$200,000 was transferred from the Clean-burning Motor Vehicle Fuel Development Fund back to the General Fund in July 2017.

Effective July 1, 2019, the State Energy Office was merged into Agency 84, the Department of Environment and Energy. Beginning in FY19-20, reports regarding the cash flow of this fund will be found under Agency 84.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund, Grants, Private Contributions			

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	463,320	297,378	44,030
Revenue:			
Investment interest	8,401	1,790	733
Operating transfers out	0	-200,000	0
Total Revenue	8,401	-198,210	733
Expenditures:			
Personal services	21,843	5,609	1,155
Aid	152,500	49,529	40,071
Total Expenditures	174,343	55,138	41,226
Ending Balance	<u>297,378</u>	<u>44,030</u>	<u>3,537</u>
Highest month-ending balance	453,436	97,442	44,292
Lowest month-ending balance	297,378	43,992	3,510

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (81-1278)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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.		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	12,847	56	56
Revenue:			
Interest	120	0	1
Professional & Technical	0	0	0
Miscellaneous	0	0	0
Total Revenue	120	0	1
Expenditures:			
Operations and Aid	12,911	0	0
Total Expenditures	12,911	0	0
Ending Balance	56	56	57
Highest month-ending balance	12,890	56	57
Lowest month-ending balance	29	56	57

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21860 - ADMINISTRATIVE CASH FUND (81-1201.22)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fees and sales (81-1201.22)	-----	SEE NARRATIVE	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	78,381	76,894	82,228
Revenue:			
Business Fees and Interest	9,964	40,591	70,581
Total Revenue	9,964	40,591	70,581
Expenditures:			
Administration	11,451	35,197	42,993
Total Expenditures	11,451	35,197	42,993
Ending Balance	<u>76,894</u>	<u>82,228</u>	<u>109,816</u>
Highest month-ending balance	96,246	103,719	66,865
Lowest month-ending balance	52,200	65,853	10

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27205 –BIOSCIENCE INNOVATION CASH FUND (81-12,163.01)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Bioscience Innovation Cash Fund was established in 2017 for use by the Department of Economic Development to provide financial assistance to bioscience-related businesses applying for financial assistance under the Business Innovation Act. Beginning October 1, 2017, funds received by the department as repayments of loans from the Nebraska Progress Loan Fund as authorized by the federal State Small Business Credit Initiative Act of 2010, were deposited into the fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer of repayment funds (81-12,163.01)	N/A	See below	See below

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	1,575,757
Revenue:			
Loan repayments and loan interest	0	1,696,655	968,899
Interest income	0	12,515	38,093
	0		
Total Revenue	0	1,709,170	1,006,992
Expenditures:			
State Aid	0	133,413	1,430,704
Total Expenditures	0	133,413	1,430,704
Ending Balance	<u>0</u>	<u>1,575,757</u>	<u>1,152,045</u>
Highest month-ending balance	0	1,706,177	2,176,199
Lowest month-ending balance	0	0	1,078,031

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27215 – SITE AND BUILDING DEVELOPMENT FUND (81-12,146)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Site and Building Development Fund was established in 2011 for use by the Department of Economic Development to finance loans, grants, subsidies, credit enhancements and other financial assistance for industrial site and building development. The Department may also use the fund for related administrative expenses.

In 2012 and 2013, transfers were made to the Site and Building Development Fund from the Affordable Housing Trust Fund. The ongoing source of revenue to this fund is a designated portion of the documentary stamp tax.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Documentary Stamp Tax allocation (76-903)	25 cents	25 cents	25 cents

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,094,382	10,533,710	9,145,812
Revenue:			
Transfers in	0	0	0
Documentary Stamp Tax	2,744,556	2,868,836	2,884,100
Interest income	229,542	223,936	216,102
Total Revenue	2,974,098	3,092,772	3,100,202
Expenditures:			
Industrial Recruitment	3,534,770	4,480,670	2,814,042
Total Expenditures	3,534,770	4,480,670	2,814,042
Ending Balance	<u>10,533,710</u>	<u>9,145,812</u>	<u>9,431,972</u>
Highest month-ending balance	11,780,881	11,491,948	9,431,972
Lowest month-ending balance	10,487,620	9,145,812	8,645,787

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27230 - JOB TRAINING CASH FUND
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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
 FY14-15: \$10,000,000

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. In 2011, businesses were allowed to apply for grants to fund internship programs within the organization. In FY2017-18, funds set aside for internship grants were transferred to the Intern Nebraska Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
----- See Fund Description -----			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	13,035,277	10,929,918	8,995,498

Revenue:			
Interest	235,478	187,073	81,719
Transfers in	0	0	0
Miscellaneous/Transfers out	-500,000	-736,000	0
Total Revenue	-264,522	-548,927	81,719

Expenditures:			
Job Training grants	1,765,202	1,339,532	615,082
Operating costs	75,635	45,961	41,402
Total Expenditures	1,840,837	1,385,493	656,484

Ending Balance	<u>10,929,918</u>	<u>8,995,498</u>	<u>8,339,013</u>
Highest month-ending balance	14,117,506	10,857,810	8,982,642
Lowest month-ending balance	9,962,312	8,974,564	8,268,743

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27235 – LEAD-BASED PAINT HAZARD CONTROL CASH FUND (81-2711)
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Lead-Based Paint Hazard Control Cash Fund was established in 2015 to award a grant to a city of the metropolitan class to carry out lead-based paint hazard control on owner-occupied properties, contingent upon formal notification by the United States Department of Housing and Urban Development that it intends to award a grant to a city of the metropolitan class to carry out the federal Residential Lead-Based Paint Hazard Reduction Act of 1992. The fund receives revenue as transferred by the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer from Affordable Housing Trust Fund	0	0	\$200,000

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	6,026	0	0
Revenue:			
Transfers in	0	0	200,000
Interest	366	0	4,321
Transfers out	-3,392	0	0
Miscellaneous			
Total Revenue	-3,026	0	204,321
Expenditures:			
State Aid and program administration	0	0	200,000
Total Expenditures	0	0	200,000
Ending Balance	<u>0</u>	<u>0</u>	<u>4,321</u>
Highest month-ending balance	6,391	0	204,321
Lowest month-ending balance	0	0	0

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27236 – INTERN NEBRASKA CASH FUND (81-1210.04)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Intern Nebraska Cash Fund was established in 2017 to provide funds for internship grants provided to businesses in Nebraska. Prior to 2017, internship grants had been paid from the Job Training Cash Fund. The fund is used to provide students with internship opportunities in order to retain such students and attract workers to Nebraska by assisting Nebraska businesses willing to provide paid internships.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer from the Job Training Cash Fund (81-1201.21)	0	See below	See below

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	606,463
Revenue:			
Transfers in	0	736,000	1,050,486
Interest	0	2,437	32,324
Miscellaneous	0	0	0
Total Revenue	0	738,437	1,082,810
Expenditures:			
State Aid	0	131,974	448,959
Total Expenditures	0	131,974	448,959
Ending Balance	<u>0</u>	<u>606,463</u>	<u>1,240,313</u>
Highest month-ending balance	0	738,437	1,648,094
Lowest month-ending balance	0	0	1,240,313

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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, \$.95 is designated for deposit the Affordable Housing Trust Fund.

In 2017, the legislature authorized the transfer of funds out of the Affordable Housing Trust Fund into the Rural Workforce Housing Investment Fund, the Lead-Based Paint Hazard Control Cash Fund and the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Portion of documentary stamp tax deposited in fund (76-903)	95 cents	95 cents	95 cents

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	21,184,977	24,577,688	16,167,599
Revenue:			
Documentary stamp taxes	10,425,088	10,897,162	10,955,140
Interest	474,976	384,056	361,271
Miscellaneous	0	0	0
Transfer out	0	-9,550,000	-2,450,000
Transfer in	0		
Total Revenue	10,900,064	1,731,218	8,866,411
Expenditures:			
Affordable Housing	7,507,353	10,141,307	10,106,344
Total Expenditures	7,507,353	10,141,307	10,106,344
Ending Balance	<u>24,577,688</u>	<u>16,167,599</u>	<u>14,927,666</u>
Highest month-ending balance	24,577,688	23,479,784	15,649,678
Lowest month-ending balance	21,256,395	15,043,056	14,465,350

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27245 – RURAL WORKFORCE HOUSING INVESTMENT FUND (81-1230)
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Rural Workforce Housing Investment Fund was established in 2017 to provide funding for a grant program to foster and support the development of workforce housing in rural communities. The fund received revenue as a result of a transfer from the Affordable Housing Trust Fund. It is provided under law that beginning July 1, 2011, funds held in the Rural Workforce Housing Investment Fund shall be transferred to the Affordable Housing Trust Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer from the Affordable Housing Trust Fund (81-1230)	0	7,300,000	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	7,383,970
Revenue:			
Transfers in	0	7,300,000	0
Interest	0	105,494	63,661
Miscellaneous	0	0	0
Total Revenue	0	7,405,494	63,661
Expenditures:			
Grants and administrative costs	0	21,524	7,073,985
Total Expenditures	0	21,524	7,073,985
Ending Balance	<u>0</u>	<u>7,383,970</u>	<u>373,646</u>
Highest month-ending balance	0	7,383,970	7,397,349
Lowest month-ending balance	0	0	373,646

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 @ 402-471-0056

The Civic, Cultural and Convention Center Financing 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, and for publically-owned recreational facilities. 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. As of 2012, transfers from this fund to the State Colleges Sport Facilities Cash Fund are also authorized under law. In FY17-18 and FY18-19, transfers were also made from the fund to the General Fund.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Transfer from the Department of Revenue (13-2610)	----- See Fund Description -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	4,819,095	5,585,055	4,410,098
Revenue:			
Transfers in	3,195,256	3,521,737	3,849,482
Interest	100,664	114,432	116,163
Transfers out	-343,900	-1,035,579	-843,900
Miscellaneous	1,751	0	0
Total Revenue	2,953,771	2,600,590	3,121,745
Expenditures:			
State Aid and program administration	2,187,811	3,775,547	4,229,266
Total Expenditures	2,187,811	3,775,547	4,229,266
Ending Balance	5,585,055	4,410,098	3,302,577
Highest month-ending balance	5,776,537	6,629,098	6,489,511
Lowest month-ending balance	3,540,442	3,923,307	3,095,922

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: Keisha Patent @ 402-471-0059

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. Revenue deposited in the fund includes application and licensing fees, as established by the Board of Landscape Architects, and funds are authorized to pay the Board's expenses.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Reciprocal license application fee (81-8,194)	\$300	\$300	\$300
License by exam application fee (81-8,194)	\$300	\$300	\$300
Annual license renewal fee (81-8,194)	\$170	\$170	\$170
Late fee (max \$170) (81-8,200)	\$17/month	\$17/month	\$17/month
Duplicate license certificate fee	\$25	\$25	\$25
Returned check fee	\$30	\$30	\$30
Roster fee (84-712)	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	38,329	41,296	45,062
Revenue:			
Fees	23,826	24,414	31,629
Investment Interest	829	898	1,194
Operating Transfers Out	0	0	0
Reimbursement – Non-Governmental Sources	101	91	93
Total Revenue	24,756	25,403	32,916
Expenditures:			
Operating Expenses	19,845	20,218	21,863
Travel Expenses	1,944	1,418	1,668
Total Expenditures	21,789	21,636	23,531
Ending Balance	<u>41,296</u>	<u>45,062</u>	<u>54,447</u>
Highest month-ending balance	46,688	48,573	57,168
Lowest month-ending balance	29,695	33,376	41,356

AGENCY 74 - NEBRASKA POWER REVIEW BOARD

**FUND 27410 - POWER REVIEW FUND (70-1020)
EXPENDED IN PROGRAM 072**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

The Power Review Fund receives money from assessments on consumer-owned electric power suppliers operating in the State of Nebraska. Each year, power suppliers having an electric distribution system or generation and distribution system (including municipalities), as well as registered groups of municipalities, are 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Assessments of electric power suppliers (70-1020)	Proportional to the gross income of the utilities.		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	258,912	215,502	677,140
Revenue:			
Assessments	460,225	980,286	449
Investment interest	8,082	8,436	10,625
Total Revenue	468,307	988,722	11,074
Expenditures:			
Personal services	284,828	296,890	297,902
Operating expenses	209,484	215,515	213,768
Travel	12,566	14,679	14,336
Capital Outlay	4,839	0	0
Total Expenditures	511,717	527,084	526,006
Ending Balance	<u>215,502</u>	<u>677,140</u>	<u>162,208</u>
Highest month-ending balance	628,024	677,029	631,099
Lowest month-ending balance	215,024	262,873	162,098

AGENCY 75 - NEBRASKA INVESTMENT COUNCIL

**FUND 27510 - STATE INVESTMENT OFFICER'S CASH FUND (72-1249.02)
EXPENDED IN PROGRAM 610**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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 5 defined benefit pension plans, 7 other retirement plans, 11 public endowments, 3 State trusts, 4 college savings plans, the NE Enable plan, and the Operating Investment Pool.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Assessments against funds managed (72-1249.02)	-----	pro-rata shares	-----

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	1,120,576	1,356,930	951,225
Revenue:			
Intergovernmental	79,501		
Assessments	2,344,778	1,773,721	2,908,193
Investment interest	20,856	27,093	21,198
Operating transfers in	501,172	395,171	
Other	919	155	237
Total Revenue	2,947,226	2,196,140	2,929,628
Expenditures:			
Operating expenses	2,710,872	2,601,845	2,494,173
Total Expenditures	2,710,872	2,601,845	2,494,173
Ending Balance	<u>1,356,930</u>	<u>951,225</u>	<u>1,386,680</u>
Highest month-ending balance	1,689,575	1,988,146	1,617,049
Lowest month-ending balance	432,928	758,180	373,837

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND – 27220 – COMMISSION ON INDIAN AFFAIRS CASH FUND (85-2516)
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: Liz Hruska @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
NONE			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	13,021	23,440	20,162
Revenue:			
Interest	420	456	493
Other	10,000		
Donation			
Total Revenue	10,420	456	493
Expenditures:			
Operating Expenses	1	3,634	3
Total Expenditures	1	3,634	3
Ending Balance	<u>23,440</u>	<u>20,262</u>	<u>20,752</u>
Highest month-ending balance	23,440	23,479	20,752
Lowest month-ending balance	13,021	20,044	20,301

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND 27610 – DESIGNATED COLLECTION FUND (81-2514)
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: Liz Hruska @ 402-471-0053

The source of revenue to this fund was two transfers from the General Fund in FY 11 and FY 12. No additional transfers are authorized. The amount of the fund transfer was 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. The statute was amended in 2013 which expanded the radius to 60 miles and also allowed non-profits to apply. 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, 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 12 a General Fund appropriation of \$15,000 was provided for this purpose.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Transfer from General Fund per statute	0	0	0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	10	10	10
Revenue:			
Transfer In			
Total Revenue	0	0	0
Expenditures:			
Grants			
Total Expenditures	0	0	0
Ending Balance	<u>10</u>	<u>10</u>	<u>10</u>
Highest month-ending balance	10	10	10
Lowest month-ending balance	10	10	10

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND 27620 – NATIVE AMERICAN SCHOLARSHIP AND LEADERSHIP FUND (60-3,235)
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: Liz Hruska @ 402-471-0053

The fund is to be used to provide scholarships to Native Americans to attend a postsecondary educational institution in the State of Nebraska and to provide other leadership opportunities to Native Americans as determined by the Commission on Indian Affairs.

Fees deposited into the fund are: 1) \$5 from each application for initial issuance or renewal of Native American Cultural Awareness and History Plates, and 2) \$30 from each application for initial or renewal of personalized message Native American Cultural Awareness and History Plates.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Initial and renewal of plates		\$5	\$5
Initial and renewal of personalized message plates		\$30	\$30

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance			4,469
Revenue:			
Interest		33	284
Plates		4,721	12,683
Transfers		(285)	(771)
Other			3,410
Total Revenue		4,468	15,606
Expenditures:			
Scholarships/Leadership		0	16,477
Total Expenditures		0	16,477
Ending Balance		<u>4,468</u>	<u>3,597</u>

AGENCY 78 - CRIME COMMISSION

**FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835)
EXPENDED IN PROGRAM 202**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Victim's Compensation Fund was created by Laws 1978, LB910. 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. The *Schedule of Fees and Taxes* following shows how the revenue from these two sources is allocated.

LB657, 2015, transferred from the Ignition Interlock Cash Fund to the Victim's Compensation Fund through the General Fund \$50,000 in FY16 and \$50,000 in FY17.

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

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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* -----		
Inmate wages in federally certified correctional industries programs (83-183.01)	----- 5% -----		
Payments received by a criminal for his/her story (81-1836) (<i>Also known as Notoriety-for-profit or Son of Sam payments</i>)		Contract amount for criminal's story	
Restitution payments (29-2286)		Amount determined by court order	
*25% of such amount is remitted to the Reentry Cash Fund administered by the Department of Correctional Services.			

AGENCY 78 - CRIME COMMISSION

FUND 27800 - VICTIM'S COMPENSATION FUND – CONT'D

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	264,374	252,384	460,620
Revenue:			
Inmate Wages	28,927	24,610	30,447
Work Release Inmate Wages	157,743	169,168	212,231
\$1 Court Assessment	32,729	32,119	30,214
Investment and Miscellaneous Income	7,068	7,277	11,275
Operating Transfers In	50,000	0	0
Total Revenue	276,468	233,174	284,167
Expenditures:			
Government aid	288,457	24,938	226,485
Total Expenditures	288,457	24,938	226,485
Ending Balance	<u>252,384</u>	<u>460,620</u>	<u>518,302</u>
Highest month-ending balance	324,144	460,620	518,302
Lowest month-ending balance	234,415	253,856	423,679

AGENCY 78 - CRIME COMMISSION

**FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428)
EXPENDED IN PROGRAM 199**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Law Enforcement Improvement Fund (LEIF) was created by Laws 1971, LB929. Section 81-1428 states that the 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 of \$2 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 2017, LB331, authorized a transfer from the Community Corrections Uniform Data Analysis Cash Fund to this fund in both FY2017-18 and FY2018-19.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Law Enforcement Improvement Fund (81-1429)	-----	\$2 -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	162,203	40,903	101,772

Revenue:			
LEIF fee	436,558	414,864	374,219
Investment and Miscellaneous Income	3,095	2,374	3,614
Operating Transfers In	0	100,000	100,000
Total Revenue	439,653	517,238	477,833

Expenditures:			
Salaries and Benefits	440,288	360,204	363,886
Operating Expenses	110,797	69,631	78,498
Travel	2,061	47	931
Capital Outlay	7,806	26,487	7,891
Total Expenditures	560,953	456,370	451,205

Ending Balance	<u>40,903</u>	<u>101,772</u>	<u>128,400</u>
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Highest month-ending balance	161,376	133,850	195,988
Lowest month-ending balance	40,428	75,551	94,558

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 @ 402-471-0052

The Nebraska Law Enforcement Training Center Cash 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 this fund. The fund shall be used to defray the expenses of the training center.

Laws 2017, LB331, authorized a transfer from the Community Corrections Uniform Data Analysis Cash Fund to this fund in both FY2017-18 and FY2018-19.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Dorm rental (per day)	---	\$20.00 a night per person/double occupancy	---
Tuition: Mandated Training (Basic – 15 weeks)	-----	\$5,400, includes lodging	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	164,126	64,311	117,248
Revenue:			
Sales & Charges	105,076	116,801	131,188
Rental Income	43,296	38,500	27,304
Investment and Miscellaneous Income	9,314	7,739	4,970
Operating Transfers In	0	100,000	100,000
Total Revenue	157,686	263,041	263,462
Expenditures:			
Salaries and Benefits	257,502	210,104	231,250
Operating Expenses	0	0	15,000
Total Expenditures	257,502	210,104	246,250
Ending Balance	<u>64,311</u>	<u>117,248</u>	<u>134,460</u>
Highest month-ending balance	151,899	168,353	250,521
Lowest month-ending balance	62,504	117,008	134,137

AGENCY 78 - CRIME COMMISSION

**FUND 27850 - COMMUNITY CORRECTIONS UNIFORM DATA ANALYSIS CASH FUND (47-632)
EXPENDED IN PROGRAM 220**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Community Corrections Uniform Data Analysis Cash 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 JUSTICE (Judicial User System To Improve Court Efficiency), 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 2017, LB331, authorized a transfer out of this fund of \$200,000 in FY2017-18 and \$200,000 in FY2018-19. These funds were then deposited into the Law Enforcement Improvement Fund (\$100,000) and the Nebraska Law Enforcement Training Center Cash Fund (\$100,000).

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Uniform data analysis fee (47-633)	-----	\$1	-----

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	886,580	950,136	730,485
Revenue:			
Uniform data analysis fee	364,154	365,249	345,356
Investment and Miscellaneous Income	20,143	17,704	12,776
Operating Transfers Out	0	(200,000)	(200,000)
Total Revenue	384,297	182,953	158,132
Expenditures:			
Salaries and Benefits	116,352	48,033	41,503
Operating Expenses	20,405	98,572	354,277
Travel	0	0	16
Aid	183,985	256,000	152,479
Total Expenditures	320,742	402,605	548,276
Ending Balance	<u>950,136</u>	<u>730,485</u>	<u>340,340</u>
Highest month-ending balance	981,322	908,966	590,242
Lowest month-ending balance	905,156	757,201	339,081

AGENCY 78 - CRIME COMMISSION

**FUND 27870 - VIOLENCE PREVENTION CASH FUND (81-1451)
EXPENDED IN PROGRAM 204**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Violence Prevention Cash Fund was created by Laws 2009, LB63. 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 2017, LB331, states that on October 1, 2017 (FY2017-18), or as soon thereafter as administratively possible, the State Treasurer shall transfer twenty-five thousand dollars from the Department of Motor Vehicles Ignition Interlock Fund to the Violence Prevention Cash Fund. On October 1, 2018 (FY2018-19), or as soon thereafter as administratively possible, the State Treasurer shall transfer twenty-five thousand dollars from the Department of Motor Vehicles Ignition Interlock Fund to the Violence Prevention Cash Fund.

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

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	79,546	81,237	108,314
Revenue:			
Investment and Miscellaneous Income	1,691	2,077	3,046
Operating Transfers In	0	25,000	25,000
Total Revenue	1,691	27,077	28,046
Expenditures:			
Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>81,237</u>	<u>108,314</u>	<u>136,360</u>
Highest month-ending balance	81,237	108,314	136,360
Lowest month-ending balance	79,683	81,376	108,522

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: Nikki Swope @ 402-471-0042

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 FY2006-07, 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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
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

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	105,049	138,218	171,731
Revenue:			
Vending facility/business fees	50,203	23,917	22,962
Interest income	2,707	3,578	4,217
Sale of services, supplies & materials	44,222	14,641	26,039
Miscellaneous	3,661	65,803	11,255
Grants/donations	28,383	12,800	486
Total Revenue	129,176	120,739	64,959
Expenditures:			
Personal services	46,137	27,588	171
Operations, travel, capital outlay	46,359	57,072	47,244
Government aid	3,511	2,567	11,018
Total Expenditures	96,007	87,227	58,433
Ending Balance	138,218	171,730	178,257
Highest month-ending balance	153,020	194,127	184,057
Lowest month-ending balance	101,994	129,889	159,453

AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED

**FUND 28210 - HEARING IMPAIRED CASH FUND
EXPENDED IN PROGRAM 578**

Legislative Fiscal Analyst: Elizabeth Hruska @ 402-471-0053

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Hourly Rate for Interpreter Services:</u>			
General assignment:			
1 st hour	\$45.00	\$45.00	\$45.00
Each additional hour	\$45.00	\$45.00	\$45.00
QAST Performance Exam	\$200.00	\$200.00	\$0
QAST Written Exam	\$25.00	\$25.00	\$0
Conference room rental for exam	\$20.00	\$20.00	\$0

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	28,052	39,871	49,719

Revenue:			
Grants		3,500	
Interpreter services	2,663	18,667	1,432
Interest	572	907	1,057
Other	129	20	911
Licensing fees	14,100	4,015	15,310
Total Revenue	17,464	27,109	18,710

Expenditures:			
	5,645	17,261	14,198
Total Expenditures	5,645	17,261	14,198

Ending Balance	<u>39,871</u>	<u>49,719</u>	<u>54,231</u>
Highest month-ending balance	39,384	49,323	53,788
Lowest month-ending balance	26,477	40,311	40,882

AGENCY 83 - AID TO COMMUNITY COLLEGES

**FUND 28310 NEBRASKA COMMUNITY COLLEGE STUDENT PERFORMANCE
& OCCUPATIONAL EDUCATION GRANT FUND (85-1540)
EXPENDED IN PROGRAM 099**

Legislative Fiscal Analyst: Phil Hovis @ 402-471-0057

The Nebraska Community College Aid Cash Fund was created pursuant to LB305, enacted in 1989. Provisions of LB946, enacted in 2012, renamed the fund the Nebraska Community College Student Performance and Occupational Education Grant Fund. The fund is under the direction of the Nebraska Community College Student Performance and Occupational Education Grant Committee and is administered by the Coordinating Commission for Postsecondary Education. Amounts credited to the fund are to consist of money received by the state in the form of grants or gifts from nonfederal sources and such other amounts as may be transferred or otherwise accrue to the fund. The fund is to be used to provide aid or grants to community colleges pursuant to provisions of section 85-1539.

Transfers from the fund are not expressly authorized under existing law.

Schedule of Fees and Taxes	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
None – See Fund Description			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,775	5,897	6,024
Revenue:			
Investment income	122	127	146
Total Revenue	122	127	146
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>5,897</u>	<u>6,024</u>	<u>6,170</u>
Highest month-ending cash balance	5,897	6,024	6,170
Lowest month-ending cash balance	5,785	5,907	6,036

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28330 – LIVESTOCK WASTE MANAGEMENT CASH (54-2408)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Inspection fees (54-2423):			
Small facility	\$100	\$100	\$100
Medium facility	\$200	\$200	\$200
Large facility	\$500	\$500	\$500
Late fee (54-2423):			
Small facility	\$ 50	\$50	\$50
Medium facility	\$ 50	\$50	\$50
Large facility	\$500	\$500	\$500
Permit application fees (54-2428):	\$200	\$200	\$200
Annual permit fees (54-2428):			
Cattle/Veal calves/Heifers	.05/head	.05/head	.05/head
Dairy cows	.075/head	.075/head	.075/head
Swine over 55 lbs.	\$2/hundred	\$2/hundred	\$2/hundred
Swine under 55 lbs.	.50/hundred	.50/hundred	.50/hundred
Sheep/Lambs	.50/hundred	.50/hundred	.50/hundred
Chicken and turkeys	.50 to 1.50/thous.	.50 to 1.50/thous.	.50 to 1.50/thous.
Horses	.10/head	.10/head	.10/head

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	518,714	565,009	606,552
Revenue:			
Licensing and examining fees	340,091	386,659	352,734
Interest	10,263	11,396	14,099
Miscellaneous	21,662	15,181	2,775
Transfers out	0	0	0
Total Revenue	372,016	413,236	369,608
Expenditures:			
Operations	325,721	371,693	297,987
Total Expenditures	325,721	371,693	297,987
Ending Balance	565,009	606,552	678,173
Highest month-ending balance	604,608	659,134	690,011
Lowest month-ending balance	375,708	431,670	479,100

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 @ 402-471-0056

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 to administer and develop the Department's Clean Air Act permitting program. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Emission Fee (per ton of emissions) (81-1505.04)	\$71	\$78	\$78

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,432,750	2,734,453	3,782,271
Revenue:			
General Business Fees	2,123,633	3,825,354	2,294,596
Interest	46,426	48,603	63,121
Miscellaneous	-1,457	3,287	81,222
Total Revenue	2,168,602	3,877,244	2,438,939
Expenditures:			
Operations	2,866,899	2,829,426	2,834,790
Total Expenditures	2,866,899	2,829,426	2,834,790
Ending Balance	<u>2,734,453</u>	<u>3,872,271</u>	<u>3,386,420</u>
Highest month-ending balance	3,432,330	3,783,764	3,793,405
Lowest month-ending balance	931,167	1,178,984	1,533,692

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28345 – AIR QUALITY PERMIT CASH FUND (81-1505.06)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Permit fees (81-1505.06)	\$250, \$1,500 or \$3,000, based upon emissions potential		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	50,664	48,645	55,672
Revenue:			
Business fees	67,029	68,250	64,070
Interest	725	1,226	1,330
Miscellaneous	-15	1,350	1,501
Total Revenue	67,739	70,826	66,901
Expenditures:			
Air quality program	69,758	63,799	77,637
Total Expenditures	69,758	63,799	77,637
Ending Balance	<u>48,645</u>	<u>55,672</u>	<u>44,936</u>
Highest month-ending balance	50,664	77,374	62,833
Lowest month-ending balance	22,973	44,866	39,919

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	34,441	38,978	59,424
Revenue:			
Professional and technical services	175,124	116,422	116,197
Interest	579	543	1,365
Miscellaneous	-219	19,856	0
Total Revenue	175,484	136,821	117,562
Expenditures:			
Operations	170,947	116,375	92,796
Total Expenditures	170,947	116,375	92,796
Ending Balance	<u>38,978</u>	<u>59,424</u>	<u>84,190</u>
Highest month-ending balance	42,760	59,424	84,190
Lowest month-ending balance	27,302	19,333	49,429

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28359 – SUPERFUND COST SHARE CASH FUND (81-15,180)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Superfund Cost Share Cash Fund is used to receive grants, gifts and transfers to be used for the purpose of paying nonfederal costs required as cost share for remediation of Superfund sites. Transfers from the Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share Cash Fund are permitted under law. Transfers to the General Fund are authorized under law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Receipt of gifts and grants (81-15,180)		Amounts vary as received	
Transfer from Petroleum Release Remedial Action Cash Fund (66-1519)	0	As needed	As needed

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,122,731	1,677,662	962,532
Revenue:			
Gifts or grants	0	0	0
Interest	40,939	30,320	19,993
Miscellaneous	0	0	0
Transfer from Petroleum Release Fund	0	0	1,030,454
Total Revenue	40,939	30,320	1,050,447
Expenditures:			
Superfund matching costs and administration	486,008	745,450	998,226
Total Expenditures	486,008	745,450	998,226
Ending Balance	<u>1,677,662</u>	<u>962,532</u>	<u>1,014,753</u>
Highest month-ending balance	1,677,662	1,655,286	1,208,143
Lowest month-ending balance	679,169	962,532	536,939

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28380 - INTEGRATED SOLID WASTE MANAGEMENT FUND (13-2041)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Integrated Solid Waste Management Fund was established in 1992 to receive landfill permit and operation 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.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Disposal fee (13,2042) (50% of the deposits from Fund 28390)	\$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		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	707,445	601,069	626,865
Revenue:			
General business fees/taxes	1,923,474	1,931,579	1,813,676
Interest	17,536	16,702	17,998
Miscellaneous	1,278	2,880	2,617
Total Revenue	1,942,288	1,951,161	1,834,291
Expenditures:			
Solid Waste Management	2,048,664	1,925,365	1,875,468
Total Expenditures	2,048,664	1,925,365	1,875,468
Ending Balance	601,069	626,865	585,688
Highest month-ending balance	1,018,971	964,375	931,445
Lowest month-ending balance	679,169	626,668	682,102

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 @ 402-471-0056

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. Transfers to the General Fund are authorized under law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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 28380)	\$1.25 per ton or per 3 cubic yards of compacted waste; or per 6 cubic yards of uncompact waste		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	3,596,246	2,211,442	598,098

Revenue:			
Waste and tire fees	2,716,532	2,750,655	2,863,526
Business fee	1,438,670	1,398,754	1,435,248
Interest	73,136	32,768	21,129
Miscellaneous	95,616	13,060	2,757
Operating Transfers Out	-180,000	-1,020,000	-960,000
Total Revenue	4,143,954	3,175,237	3,362,660

Expenditures:			
Waste Reduction and Recycling	5,528,758	4,788,581	3,152,336
Total Expenditures	5,528,758	4,788,581	3,152,336

Ending Balance	<u>2,211,442</u>	<u>598,098</u>	<u>808,422</u>
Highest month-ending balance	3,841,042	1,929,410	1,338,882
Lowest month-ending balance	386,231	601,069	666,148

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28400 - LITTER REDUCTION AND RECYCLING (81-1558)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Litter Reduction and Recycling Fund was established in 1979 to receive 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, including to the General Fund, are authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Litter fee (annual) (81-1559 and 81-1560.01)	\$175 per \$1 million in gross proceeds (all years)		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	1,712,979	1,658,898	907,360
Revenue:			
Litter tax	2,171,526	2,190,184	2,263,848
Interest	46,033	28,081	37,834
Miscellaneous	48,695	-13,665	0
Operating Transfers Out	-20,000	-730,000	-720,000
Total Revenue	2,246,254	1,474,600	1,581,682
Expenditures:			
Litter Reduction Act	2,300,335	2,226,138	1,437,838
Total Expenditures	2,300,335	2,226,138	1,437,838
Ending Balance	<u>1,658,898</u>	<u>907,360</u>	<u>1,051,204</u>
Highest month-ending balance	2,879,810	2,036,038	2,264,705
Lowest month-ending balance	1,196,003	177,061	498,607

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28410 - ENVIRONMENTAL QUALITY CASH FUND (81-1505.01)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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	2016-17	2017-18	2018-19
Professional fees (81-1505, 81-1521.09)	----- See Narrative -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	126,211	103,410	81,465
Revenue:			
Professional/technical	73,334	84,608	241,550
Interest	2,278	1,715	1,156
Miscellaneous	22,166	0	28,491
Total Revenue	97,778	86,323	271,197
Expenditures:			
Operations	120,579	108,268	216,767
Total Expenditures	120,579	108,268	216,767
Ending Balance	103,410	81,465	135,895
Highest month-ending balance	131,883	98,206	127,883
Lowest month-ending balance	92,283	59,436	31,842

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28415 – VOLKSWAGEN SETTLEMENT CASH FUND (81-15,260)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Volkswagen Settlement Cash Fund was established in 2019 used to receive all sums of money received from the Volkswagen Settlement. The fund is used to carry out the agency’s action plan regarding the use of settlement fund. Transfers are not permitted under law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Volkswagen Settlement Funds (81-15,260)	0	As established under terms of settlement	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	0	0	0
Revenue:			
Transfer in from Volkswagen Settlement	0	0	4,209,188
Interest	0	0	30,652
Miscellaneous	0	0	0
Total Revenue	0	0	4,239,840
Expenditures:			
Program administration and grants	0	0	1,246,966
Total Expenditures	0	0	1,246,966
Ending Balance	<u>0</u>	<u>0</u>	<u>2,992,874</u>
Highest month-ending balance	0	0	2,992,874
Lowest month-ending balance	0	0	0

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28420 - CHEMIGATION COSTS FUND (46-1121)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Chemigation Costs fund receives registration fees from individuals wishing to conduct chemigation activities. The fees are paid directly to Natural Resources Districts, who remit the state's share of the fee to the Chemigation Costs Fund. LB 272, passed in 2014, gave the NRDs the ability to set their own fee for chemigation activities. Regardless of the NRD, the state retains the same fee from the revenue collection. The breakdown of state fees are:

Initial registration: \$ 5 state
 Renewal fee: \$ 2 state
 Emergency permit: \$10 state
 Special permit fee: \$ 2 state

NRD fees range from:

Initial registration: \$30 to \$75
 Renewal fee: \$10 to \$50
 Emergency permit: \$100 to \$500
 Special permit fee: \$15 to \$100

Funds received by the state are utilized to contract for training services and to pay for agency expenses.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Initial permit application fee (46-1121)	\$ 30	\$ 30	\$ 30
Annual permit renewal fee (46-1121)	10	10	10
Emergency permit (46-1119)	100	100	100
Special permit fee (46-1121)	10	10	10

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	104,852	119,553	125,191
Revenue:			
Registration fees	56,842	66,129	61,730
Interest	2,469	2,678	4,036
Transfers out	0	0	-50,000
Total Revenue	59,311	68,807	15,766
Expenditures:			
Operations	44,610	63,169	43,158
Total Expenditures	44,610	63,169	43,158
Ending Balance	<u>119,553</u>	<u>125,191</u>	<u>97,799</u>
Highest month-ending balance	130,595	137,891	236,505
Lowest month-ending balance	109,283	117,249	97,799

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Application for certification by examination (81-15,130)	\$150	\$150	\$150
Application for certification by reciprocity (81-15,130)	150	150	150
Application for renewal of certificate (81-15,130)	150	150	150
Application for one-year temporary certificate (81-15,130)	125	125	125
Non-discharging lagoon four-year registration exemption (81-15,130)	100	100	100

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	20,405	37,965	23,879
Revenue:			
Registration fees	19,075	79,547	88,145
Interest	591	612	665
Examination fees	94,040	20	0
Miscellaneous			
Total Revenue	113,706	80,179	88,810
Expenditures:			
Operations	96,146	94,265	80,157
Total Expenditures	96,146	94,265	80,157
Ending Balance	<u>37,965</u>	<u>23,879</u>	<u>32,532</u>
Highest month-ending balance	39,086	35,204	32,533
Lowest month-ending balance	15,500	20,212	23,461

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28451 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM PERMIT AND APPROVAL CASH
FUND (81-15,250)
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Permit application fee (81-15,248.01)	\$450	\$450	\$450
Subdivision application fee* (81-15,248.01)	\$450	\$450	\$450
*Fee is per each subject lot less than three acres being developed or subdivided.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	100,943	114,334	100,480
Revenue:			
Business fees	65,775	97,670	98,240
Interest	2,378	2,591	2,690
Miscellaneous	0	0	0
Total Revenue	68,153	100,261	100,930
Expenditures:			
Drinking water	54,762	114,115	64,952
Total Expenditures	54,762	114,115	64,952
Ending Balance	<u>114,334</u>	<u>100,480</u>	<u>136,458</u>
Highest month-ending balance	127,352	150,451	153,723
Lowest month-ending balance	98,136	93,393	57,312

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 @ 402-471-0056

The Private Onsite Wastewater Treatment System Certification and Registration Cash Fund was 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Certificate of examination for Master Installer Master Pumper, Soil Evaluator or Inspector (81-15,248.01, applies to all fees shown below)	\$300	\$300	\$300
Certificate of examination 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 (81-15,248.01)	\$300	\$300	\$300
Renewal of Journeyman certificate	\$100	\$100	\$100
Certificate examination fee	\$ 50	\$ 50	\$ 50
Registration for Onsite System	\$140	\$140	\$140
Application for permit	\$450	\$450	\$450
Application for Subdivision review & approval	\$450	\$450	\$450
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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	319,044	345,921	368,227
Revenue:			
General Business fees	270,030	227,555	195,590
Interest	6,893	7,649	7,273
Examination Fees	150	145,785	20,200
Miscellaneous	30,769	34,490	26,177
Total Revenue	307,842	415,479	249,240
Expenditures:			
Operations	280,965	393,173	430,150
Total Expenditures	280,965	393,173	430,150
Ending Balance	345,921	368,227	188,317
Highest month-ending balance	347,024	407,282	361,327
Lowest month-ending balance	302,785	320,866	187,365

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28460 – CONSTRUCTION ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 523**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Construction Administration Fund is established 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 2008, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency wastewater construction; 2) provide small town grants concurrent with loans to communities with a population of less than 10,000 residents; and 3) provide financial assistance for studies relating to compliance with the Clean Water Act. The director of the Department is authorized to transfer money in the Construction Administration Fund to the Wastewater Treatment Facilities Construction Loan Fund to match federal funds or for the purpose of making emergency grants, small town grants, or financial assistance for studies relating to compliance with the Clean Water Act. No other transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Loan repayments (81-15,151)	Will vary based upon terms of the loan.		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	1,866,300	1,957,317	2,720,632
Revenue:			
Interest	33,005	40,331	56,297
Miscellaneous	-600	-573	192
Business fees	1,526,902	1,616,320	1,062,139
Total Revenue	1,559,307	1,656,078	1,118,628
Expenditures:			
Operations	1,468,150	892,763	776,383
Total Expenditures	1,468,150	892,763	776,383
Ending Balance	1,957,457	2,720,632	3,062,877
Highest month-ending balance	1,957,457	2,720,632	3,062,878
Lowest month-ending balance	1,261,613	1,566,117	1,888,699

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 @ 402-471-0056

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. Section 66-1519 permits transfers from this fund to the General Fund at the direction of the Legislature. Section 66-1619 also allows for transfers to the Superfund Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Underground storage tank remediation fees (66-1250):	\$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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	5,364,892	5,664,259	3,445,575

Revenue:			
General business fees/taxes	11,385,497	11,521,832	11,479,433
Interest	111,833	90,290	95,008
Operating transfers out	-100,000	-1,506,909	-1,815,497
Miscellaneous	8,480	26,160	61,884
Registration fee	492,653	481,610	472,470
Total Revenue	11,898,463	10,612,983	10,293,298

Expenditures:			
Petroleum Release	11,598,826	12,831,667	9,273,266
Total Expenditures	11,598,826	12,831,667	9,273,266

Ending Balance	<u>5,664,259</u>	<u>3,445,575</u>	<u>4,465,607</u>
Highest month-ending balance	6,271,052	4,919,267	5,090,939
Lowest month-ending balance	5,123,673	3,445,575	3,191,164

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28630 - DRINKING WATER ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

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. In 2007, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency water system construction; 2) provide principal forgiveness, and 3) provide financial assistance for studies relating to compliance with the Safe Drinking Water Act. The director of the Department is authorized to transfer money in the Drinking Water Administration Fund to the Drinking Water Facilities Loan Fund to match federal funds or for the purpose of loan forgiveness. No other transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Loan repayments (81-15,151)	Will vary based upon the terms of the loan.		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,549,974	903,125	847,456
Revenue:			
Business fees	815,301	822,515	841,446
Interest	15,868	12,632	20,392
Miscellaneous	-997,400	-542	-21,201
Total Revenue	-166,231	834,605	840,637
Expenditures:			
Drinking water	480,618	890,274	482,293
Total Expenditures	480,618	890,274	482,293
Ending Balance	<u>903,125</u>	<u>847,456</u>	<u>1,205,800</u>
Highest month-ending balance	1,515,849	872,570	1,205,801
Lowest month-ending balance	380,554	286,434	689,463

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28511 - SCHOOL EXPENSE FUND (79-974)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
School Retirement System Assets	----- Pro Rata Share -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	31,452	104,082	153,104

Revenue:			
School Retirement System Assets	3,379,000	3,275,821	3,238,919
Retirement Seminar	33,650	34,092	33,490
Other	0	0	0
Total Revenue	3,412,650	3,309,914	3,272,409

Expenditures:			
Administration	3,340,020	3,260,892	3,226,152
Total Expenditures	3,340,020	3,260,892	3,226,152

Ending Balance	<u>104,082</u>	<u>153,104</u>	<u>199,361</u>
Highest month-ending balance	127,991	187,398	257,564
Lowest month-ending balance	25,986	14,970	12,822

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28521 – PATROL EXPENSE FUND (81-2018)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
State Patrol Retirement Assets	----- Pro Rata Share -----		
DROP Program Basis Points (BP) Assessment	35BP	35BP	35BP

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	16,242	18,328	17,746
Revenue:			
State Patrol Retirement Assets	112,000	70,269	59,420
Other			
Fees from DROP Members	28,557	23,164	17,930
Total Revenue	140,557	93,433	77,350
Expenditures:			
Administration	138,471	94,015	77,026
Total Expenditures	138,471	94,015	77,026
Ending Balance	<u>18,328</u>	<u>17,746</u>	<u>18,070</u>
Highest month-ending balance	25,320	25,616	19,905
Lowest month-ending balance	8,846	10,895	16,421

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28531 – JUDGES’ EXPENSE FUND (24-702)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Judges’ Retirement Assets		----- Pro Rata Share -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	14,270	14,793	13,510
Revenue:			
Judges’ Retirement Assets	85,000	69,542	75,440
Total Revenue	85,000	69,542	75,440
Expenditures:			
Administration	84,477	70,825	70,556
Total Expenditures	84,477	70,825	70,556
Ending Balance	<u>14,793</u>	<u>13,510</u>	<u>18,394</u>
Highest month-ending balance	25,189	21,799	19,338
Lowest month-ending balance	13,575	13,417	14,663

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28540 – DEFERRED COMPENSATION EXPENSE (84-1506.01)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fees Charged to Members/Basis Points (BP)	6.0 BP	6.0 BP	6.0 BP

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	16,995	24,186	58,230
Revenue:			
Fees Charged to Members	105,706	119,541	122,802
Investment Income	297	710	1,563
Other	0	83	0
Total Revenue	106,003	120,334	124,365
Expenditures:			
Administration	98,812	86,290	100,743
Total Expenditures	98,812	86,290	100,743
Ending Balance	<u>24,186</u>	<u>58,230</u>	<u>81,852</u>
Highest month-ending balance	24,186	58,231	81,851
Lowest month-ending balance	11,615	28,074	52,334

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fees Charged to Members/Basis Points (BP)	4.0 BP	4.0 BP	2.0 BP

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	42,567	57,274	190,143

Revenue:			
Investment Income	462	2,243	4,351
Fees Charged to Members	179,442	280,188	137,272
Seminars	3,891	4,050	4,860
Other Financing Sources	0	144	0
Total Revenue	183,795	286,625	146,483

Expenditures:			
Administration	169,088	153,756	162,757
Total Expenditures	169,088	153,756	162,757

Ending Balance	<u>57,274</u>	<u>190,143</u>	<u>173,869</u>
Highest month-ending balance	57,274	190,146	193,483
Lowest month-ending balance	9,325	70,685	173,868

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: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fees Charged to Members/Basis Points (BP)	4.5 BP	4.5 BP	4.5 BP

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	40,850	51,906	68,205
Revenue:			
Investment Income	942	1,186	1,498
Seminars	920	1,475	1,200
Fees charged to members	99,077	97,295	98,131
Other Financing Sources	3,343	9,372	972
Total Revenue	104,282	109,328	101,801
Expenditures:			
Administration	93,226	93,029	106,323
Total Expenditures	93,226	93,029	106,323
Ending Balance	<u>51,906</u>	<u>68,205</u>	<u>63,683</u>
Highest month-ending balance	54,219	68,208	70,511
Lowest month-ending balance	41,000	52,077	59,920

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: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
State Employees’ Cash Balance Retirement Assets		----- Pro Rata Share -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	63,036	13,077	657
Revenue:			
Investment Income	812	873	1,212
Seminars	10,260	13,175	14,145
State Employees’ Cash Balance Assets	496,045	586,520	727,378
Other Financing Sources	1,000	-485	0
Total Revenue	508,117	600,083	742,735
Expenditures:			
Administration	558,076	612,503	664,176
Total Expenditures	558,076	612,503	664,176
Ending Balance	<u>13,077</u>	<u>657</u>	<u>79,216</u>
Highest month-ending balance	36,349	64,685	97,933
Lowest month-ending balance	4,636	668	13,691

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28590 – COUNTY EMPLOYEE CASH BALANCE RETIREMENT EXPENSE FUND
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Bill Biven, Jr. @ 402-471-0054

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
County Employees' Cash Balance Retirement Assets		----- Pro Rata Share -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	49,273	13,467	7,902
Revenue:			
Investment Income	655	700	1,226
Seminars	3,960	4,360	5,135
County Employee Cash Balance Assets	353,176	411,294	458,341
Other Financing Sources	351	832	572
Total Revenue	358,142	417,186	465,274
Expenditures:			
Administration	393,948	422,751	400,718
Total Expenditures	393,948	422,751	400,718
Ending Balance	<u>13,467</u>	<u>7,902</u>	<u>72,458</u>
Highest month-ending balance	29,991	51,071	78,444
Lowest month-ending balance	1,997	6,348	29,961

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Maximum Dry Bean Checkoff (2-3755)	NTE 24¢/hundwt.	NTE 24¢/hundwt.	NTE 24¢/hundwt.
Actual checkoff assessed	NTE 15¢/hundwt.	NTE 15¢/hundwt.	NTE 15¢/hundwt.
*Assessment raised effective January 1, 2017.			

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	252,526	407,594	536,493
Revenue:			
Grain and Seed tax	486,646	496,806	481,622
Refunds	0	0	0
Interest	7,438	9,131	11,794
Miscellaneous	13,051	1,252	8,258
Total Revenue	507,135	507,189	501,674
Expenditures:			
Dry Bean Commission	352,067	378,290	477,907
Total Expenditures	352,067	378,290	477,907
Ending Balance	407,594	536,493	560,260
Highest month-ending balance	440,051	563,926	601,146
Lowest month-ending balance	273,966	277,438	366,669

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28710 - NADC CASH FUND (49-14,140)
EXPENDED IN PROGRAM 094**

Legislative Fiscal Analyst: Scott Danigole @ 402-471-0055

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Report fees	Actual cost	Actual cost	Actual cost
Three quarters of lobbyist registration (49-1482):			
Uncompensated lobbyist	\$11.25/principal	\$11.25/principal	\$11.25/principal
Compensated lobbyist	\$150.00/principal	\$150.00/principal	\$150.00/principal

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	647,045	644,164	541,588
Revenue:			
Lobbyist registration fees	125,140	133,316	136,778
Interest income	14,152	12,484	9,343
Other/Transfers	58,934	48,379	27,011
Total Revenue	198,226	194,179	173,132
Expenditures:			
Personal Services	82,823	204,876	154,937
Operating Expenses	-218,541	91,780	7,057
Capital Outlay	336,825	0	139,725
Travel Expense	0	99	0
Total Expenditures	201,107	296,755	301,719
Ending Balance	<u>644,164</u>	<u>541,588</u>	<u>413,001</u>
Highest month-ending balance	720,816	616,007	412,951
Lowest month-ending balance	613,389	532,407	323,166

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Maximum corn checkoff rate per bushel sold (2-3623)	5/10 of 1¢	5/10 of 1¢	5/10 of 1¢
Actual checkoff assessed	5/10 of 1¢	5/10 of 1¢	5/10 of 1¢

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	2,574,667	2,634,746	3,016,350
Revenue:			
Corn Fees	8,117,024	8,485,234	7,874,336
Interest	64,730	69,767	74,743
Miscellaneous	-58,601	63,667	162,560
Total Revenue	8,123,153	8,618,668	8,111,639
Expenditures:			
Corn Board	8,063,074	8,237,064	9,155,418
Total Expenditures	8,063,074	8,237,064	9,155,418
Ending Balance	<u>2,634,746</u>	<u>3,016,350</u>	<u>1,972,571</u>
Highest month-ending balance	3,728,156	4,499,960	4,037,502
Lowest month-ending balance	1,170,808	1,198,988	1,965,781

AGENCY 91 – NEBRASKA TOURISM COMMISSION

**FUND 27210 – STATE VISITORS' PROMOTION CASH FUND (81-1252)
EXPENDED IN PROGRAM 618**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The State Visitors' Promotion Cash Fund receives the one percent lodging tax placed on the total charge at a lodging facility (hotel/motel/campgrounds.) Through FY11-12, lodging tax proceeds were deposited in the fund and used for the activities of the Travel and Tourism Division of the Department of Economic Development. Beginning in FY12-13, administration of the fund was transferred to the Nebraska Tourism Commission, a newly-created state agency. The Commission coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities. Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Lodging tax (81-1253)	1% on total hotel/motel/campground charge		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	2,676,066	4,028,948	4,912,361
Revenue:			
Lodging tax	5,456,355	5,542,039	5,741,575
Interest	88,044	100,244	98,226
Miscellaneous	8,121	-12,572	1,796
Transfer to General Fund	0	0	-1,000,000
Total Revenue	5,552,520	5,629,711	4,841,597
Expenditures:			
Visitor's promotion	4,199,638	4,746,298	7,665,497
Total Expenditures	4,199,638	4,746,298	7,665,497
Ending Balance	4,028,948	4,912,361	2,088,461
Highest month-ending balance	5,021,957	5,407,020	4,337,906
Lowest month-ending balance	3,116,782	2,118,224	2,088,461

AGENCY 91 – NEBRASKA TOURISM COMMISSION

**FUND 27212 – NEBRASKA TOURISM PROMOTIONAL CASH FUND (81-3729)
EXPENDED IN PROGRAM 618**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Nebraska Tourism Promotional Cash Fund receives revenue submitted by vendors under contract with the commission to develop, print, and distribute publications and promotional materials or produce, sell, and distribute tourism promotional products on behalf of the commission. The vendors are required to submit to the commission all revenue received from the sale of advertising space in such publications or from the sale of such tourism promotional products.

This fund was established in law in 2018. Prior to that time, the fund existed as an administratively-created cash fund in FY17-18.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Revenue from sales of advertising or products (81-3728)	----- Varies based upon vendor sales -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	0	0	37,095
Revenue:			
Sales of advertising or products	0	45,095	500,500
Interest	0	0	1,077
Miscellaneous	0	0	0
Total Revenue	0	45,095	500,577
Expenditures:			
Visitor's promotion	0	8,000	0
Total Expenditures	0	8,000	0
Ending Balance	<u>0</u>	<u>37,095</u>	<u>538,672</u>
Highest month-ending balance	0	37,095	538,672
Lowest month-ending balance	0	0	37,095

AGENCY 91 – NEBRASKA TOURISM COMMISSION

**FUND 29100 – TOURISM CONFERENCE CASH FUND (81-3726)
EXPENDED IN PROGRAM 618**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Tourism Conference Cash Fund receives fees from any conference or event held by the commission, and is used by commission to defray expenses related to any conference or event sponsored by the commission. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2016-17	2017-18	2018-19
Fees and revenue (81-3726)	----- As established by the Commission -----		

Fund Summary	2016-17	2017-18	2018-19
Beginning Balance	14,412	30,426	13,687
Revenue:			
Sale of Services and Donations	76,535	9,924	21,560
Interest	0	0	15
Miscellaneous	0	47,700	56,314
Total Revenue	76,535	57,624	77,889
Expenditures:			
Visitor's promotion	60,521	74,363	70,756
Total Expenditures	60,521	74,363	70,756
Ending Balance	<u>30,426</u>	<u>13,687</u>	<u>20,820</u>
Highest month-ending balance	46,733	53,436	25,548
Lowest month-ending balance	15,204	213	0

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 @ 402-471-0056

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	92,384	107,264	119,583
Revenue:			
Grain Sorghum Fees	77,392	71,407	49,554
Interest	1,943	2,207	2,316
Miscellaneous	4,083	-3,534	360
Total Revenue	83,418	70,080	52,230
Expenditures:			
Grain Sorghum Development	68,538	57,761	90,677
Total Expenditures	68,538	57,761	90,677
Ending Balance	<u>107,264</u>	<u>119,583</u>	<u>81,136</u>
Highest month-ending balance	108,898	120,278	114,317
Lowest month-ending balance	76,329	86,400	77,666

AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 29210 - GRAIN SORGHUM NATIONAL CHECKOFF FUND (2-4021)
EXPENDED IN PROGRAM 406**

Legislative Fiscal Analyst: Jeanne Glenn @ 402-471-0056

The Grain Sorghum Development, Utilization and Marketing Fund was administratively created to receive all sums of money received from the United Sorghum Checkoff Program, a federally-authorized program. A portion of each state's total assessments collected annually under the federal program is returned to qualified state programs for promotion and research activities. In 2019, after several years of operation as an administratively created fund, the Grain Sorghum National Checkoff Fund was codified in Nebraska state law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Portion of assessments returned to Nebraska	As determined	As determined	As determined

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	67,334	96,386	113,804
Revenue:			
Assessments returned to state	74,780	54,530	43,395
Interest	1,261	1,998	2,440
Miscellaneous	0	3,873	0
Total Revenue	76,041	60,401	45,835
Expenditures:			
Grain Sorghum Development	46,989	42,983	57,362
Total Expenditures	46,989	42,983	57,362
Ending Balance	<u>96,386</u>	<u>113,804</u>	<u>102,277</u>
Highest month-ending balance	99,103	116,202	111,235
Lowest month-ending balance	40,689	79,750	77,830

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: Keisha Patent @ 402-471-0059

Funds deposited in the Tax Equalization and Review Commission Cash Fund include: (1) fees for each appeal filed with the Commission; and (2) billing other agencies or persons for services performed. Funds can be used to carry out provisions of the Tax Equalization and Review Commission Act.

Laws 2009, First Special Session, LB 3 authorized transfers from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Appeal Fee (77-5013)	\$25	\$25	\$25
Performing Services (77-5031)	----- actual amount expended -----		

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	34,727	13,468	19,324
Revenue:			
Fees	31,060	37,500	30,100
Investment Interest	658	521	586
Miscellaneous Revenue	20	111	0
Operating Transfers Out	0	0	0
Total Revenue	31,738	38,132	30,686
Expenditures:			
Operating	52,312	32,276	32,276
Travel	685	0	0
Capital Outlay			
Total Expenditures	52,997	32,276	32,276
Ending Balance	<u>13,468</u>	<u>19,324</u>	<u>17,733</u>
Highest month-ending balance	46,618	38,001	34,295
Lowest month-ending balance	13,468	10,751	16,771

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 20590 - CIVIL LEGAL SERVICES FUND (25-3009)
EXPENDED IN PROGRAM 429**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2006, LB746, created the Civil Legal Services Fund. Section 25-3008 provides 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 provides 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 \$1 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 (section 25-3010).

This fund was originally under the authority of the Nebraska Supreme Court. Laws 2009, LB35 (section 25-3007), 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Civil Legal Services Fee (25-3010)	-----	\$1 -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	17	29	23
Revenue:			
Civil Legal Services Fee	214,295	204,129	183,772
Investment income	176	176	187
Total Revenue	214,470	204,305	183,959
Expenditures:			
Aid	214,458	204,311	183,903
Total Expenditures	214,458	204,311	183,903
Ending Balance	<u>29</u>	<u>23</u>	<u>79</u>
Highest month-ending balance	406	667	4,340
Lowest month-ending balance	17	16	18

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 @ 402-471-0052

The Commission on Public Advocacy Operations Cash 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. The 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 also pays for DNA tests from the fund.

Section 33-156 provides that an indigent defense fee of \$3 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.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Indigent Defense Fee (33-156)	-----	\$3 -----	

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	1,145,733	1,049,446	935,611
Revenue:			
Indigent Defense Fee	997,412	991,970	938,073
Investment and Miscellaneous Income	24,346	23,164	21,992
Total Revenue	1,021,757	1,015,134	960,065
Expenditures:			
Salaries and Benefits	918,416	934,346	947,705
Operating Expenses	170,892	165,921	168,048
Travel	28,736	28,702	40,581
Capital Outlay	0	0	1,568
Total Expenditures	1,118,044	1,128,969	1,157,902
Ending Balance	<u>1,049,446</u>	<u>935,611</u>	<u>737,775</u>
Highest month-ending balance	1,146,091	1,054,171	907,939
Lowest month-ending balance	1,051,274	938,080	744,156

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29420 - LEGAL AID AND SERVICES FUND (25-3002)
EXPENDED IN PROGRAM 426**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

The Legal Aid and Services Fund was created by Laws 1997, LB729. Section 25-3002 provides 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 pursuant to section 25-3004. Any money remaining in the Fund on December 31 of any year shall be distributed in the following year. Examples of recipients include Legal Aid, law school clinics, and mediation centers.

Section 33-107.01 provides 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. Laws 2016, LB1098, increased the fee from \$5.25 to \$6.25.

Prior to the enactment of Laws 2017, LB307, section 33-107.02 provided that a \$65 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 \$65 docket fee, \$15 was credited to the Legal Aid and Services Fund, and \$50 was credited to the Parenting Act Fund.

Laws 2017, LB307, eliminated the docket fee and created two new fees: a civil legal services fee of \$15 and a mediation fee of \$50. The total fee remains at \$65, and the distribution of that total amount remains the same: the \$15 legal services fee is credited to the Legal Aid and Services Fund, and the \$50 mediation fee is credited to the Parenting Act Fund.

The effective date of LB307 is August 24, 2017, which is in FY2017-18.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Legal Services Fee (33-107.01)	\$6.25	\$6.25	\$6.25
Docket Fee (33-107.02)	----- Total fee - \$65, Fund's share - \$15 -----		
Civil Legal Services Fee (33-107.02) The \$15 fee takes effect in FY 2017-18			

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 29420 - LEGAL AID AND SERVICES FUND, CONT'D.

Fund Summary	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	(3,022)	(3,258)	(3,918)
Revenue:			
Legal Services and Docket Fee	2,078,098	2,169,657	2,055,901
Investment and Miscellaneous Income	1,687	1,866	2,080
Total Revenue	2,079,785	2,171,523	2,057,981
Expenditures:			
Government aid	2,080,021	2,172,184	2,057,950
Total Expenditures	2,080,021	2,172,184	2,057,950
Ending Balance	<u>(3,258)</u>	<u>(3,918)</u>	<u>(3,887)</u>
Highest month-ending balance	6,154	5,965	51,078
Lowest month-ending balance	463	590	430

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29430 – LEGAL EDUCATION FOR PUBLIC SERVICE AND RURAL PRACTICE LOAN REPAYMENT ASSISTANCE FUND (7-209)
EXPENDED IN PROGRAM 430**

Legislative Fiscal Analyst: Doug Nichols @ 402-471-0052

Laws 2008, LB1014, created the Legal Education for Public Service Loan Repayment Fund. Laws 2014, LB907, renamed the fund the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund.

The fund is to be used to establish a loan forgiveness program for attorneys who provide public legal services or practice in a designated legal profession shortage area. Public legal services are defined as providing legal services to indigent persons while employed by a tax-exempt charitable organization. Designated legal profession shortage area means a rural area located within any county having a population of less than 15,000 people and not included within a metropolitan statistical area, and determined by the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Board to be underserved by available legal representation.

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, and the donations shall be credited to this fund.

Loan applicants shall pay an application fee established by the rules and regulations at a level anticipated to cover all or most of the administrative costs of the program. All application fees shall be remitted to the State Treasurer for credit to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund. Every effort shall be made to minimize administrative costs and the application fee. 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. Section 7-206.

Laws 2017, LB331, section 17, provided that the unexpended, unobligated balance in the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund existing on June 30, 2017, shall be transferred to the General Fund on or before July 30, 2017. The amount transferred was \$114,796.

<u>Schedule of Fees and Taxes</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Application Fee (7-206)	\$25	\$25	\$25

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 29430 – LEGAL EDUCATION FOR PUBLIC SERVICE AND RURAL PRACTICE LOAN REPAYMENT ASSISTANCE FUND – CONT'D

<u>Fund Summary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Balance	243,763	114,796	125,424
Revenue:			
Fees	19,863	0	13,075
Investment income	4,200	424	3,502
Operating Transfers In	0	125,000	150,000
Operating Transfers Out	0	(114,796)	0
Total Revenue	24,063	10,628	166,577
Expenditures:			
Aid	153,030	0	232,754
Total Expenditures	153,030	0	232,754
Ending Balance	<u>114,796</u>	<u>125,424</u>	<u>59,247</u>
Highest month-ending balance	258,419	125,424	278,293
Lowest month-ending balance	106,239	0	46,596

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KEY FEE/TAX INDEX

The Key Fee/Tax Index is provided to allow quick reference to information on a specific fee or tax. This index is not a complete listing of all fees and taxes contained in this report but is an attempt to list those fees and taxes that are likely to be researched most often.

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