



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF ROADS

Randall D. Peters, P.E., Director - State Engineer
1500 Highway 2 • PO Box 94759 • Lincoln NE 68509-4759
Phone (402) 471-4567 • FAX (402) 479-4325 • www.transportation.nebraska.gov

June 9, 2014

Ms. Kim Conroy
State Tax Commissioner
Nebraska Department of Revenue
PO Box 94818
Lincoln, NE 68509

Dear Commissioner Conroy:

Pursuant to Neb. Rev. Stat. 66-4,144 (2012) the Nebraska Department of Roads hereby certifies the variable motor and diesel fuels' excise tax rate for Fiscal Year 2015 (July 1, 2014 through June 30, 2015) be set at 0.6%. This rate, when applied to the average price of fuel paid by state government of \$3.157, will result in a variable fuel tax of 1.9¢ per gallon. The total fuel tax will be as follows:

1.9¢	Variable Tax
14.2¢	Wholesale Tax
7.5¢	NDOR Fixed Tax
<u>2.8¢</u>	City / County Fixed Tax
26.4¢	Total Fuel Tax

Estimates show a fiscal year average fuel tax of 26.4¢ combined with motor vehicle sales tax and registration fees will generate the revenue to meet the Highway Cash Fund appropriation of \$389 million as established by the Legislature and approved by the Governor.

If you have any questions, please contact Marilyn Hayes of the Controller Division at 479-4635.

Sincerely,

Randall D. Peters P.E.
Director - State Engineer

RP/mh/bf

cc: Governor Dave Heineman
Mike Calvert, Director Legislative Fiscal Office
Mike Lovelace, Legislative Fiscal Analyst
Gerry Oligmueller, State Budget Administrator
Gary Bush, Budget Analyst
Lauren Kintner, PRO

	A	B	C	D	E	F	G	H	I	J	K	L	M
		FY-2011	%	FY-2012	%	FY-2013	%	FY-2014	%	FY-2015	%	FY-2016	
		ACTUAL	CHG	ACTUAL	CHG	ACTUAL	CHG	BEST EST	CHG	ESTIMATE	CHG	ESTIMATE	
GASOLINE Fixed		62,956	-2.6%	61,307	-1.6%	60,305	3.3%	62,316	0.9%	62,878	1.0%	63,505	
Wholesale Tax		55,592	13.6%	63,161	14.7%	72,476	11.8%	81,004	-2.1%	79,274	0.4%	79,605	
Variable		54,915	-32.5%	37,043	-62.6%	13,872	-28.8%	9,871	54.2%	15,218	5.8%	16,100	
GASOLINE		\$173,463	-6.9%	\$161,511	-9.2%	\$146,653	4.5%	\$153,192	-2.7%	\$157,371	1.2%	\$159,211	
DIESEL / IFTA =Fixed		30,307	0.7%	30,518	0.3%	30,598	-0.8%	30,348	-0.6%	30,173	1.0%	30,479	
Wholesale Tax		26,807	17.2%	31,425	17.1%	36,789	7.3%	39,466	-3.6%	38,035	0.5%	38,206	
Variable		26,334	-29.9%	18,455	-62.0%	7,011	-31.6%	4,797	52.4%	7,312	5.7%	7,727	
SPECIAL		\$83,448	-3.7%	\$80,398	-7.5%	\$74,398	0.3%	\$74,612	1.2%	\$75,519	1.2%	\$76,413	
REGISTRATIONS	Plate Fee \$ 3.30 eff 1-1-11 \$ 3.30	24,824	6.8%	26,503	1.6%	26,924	2.0%	27,463	0.0%	27,463	1.0%	27,738	
NEW PLATE FEES		3,569	17.9%	4,209	-52.1%	2,016	-47.1%	1,067	1.2%	1,080	0.0%	1,080	
LESS PLATE FUND		(3,547)	-46.5%	(1,896)	13.4%	(2,150)	-59.1%	(880)	33.3%	(1,173)	308.1%	(4,787)	
SUB		24,846	16.0%	28,816	-7.0%	26,790	3.2%	27,650	-1.0%	27,370	-12.2%	24,031	
PRORATE		10,035	5.9%	10,627	4.4%	11,097	3.6%	11,496	0.5%	11,553	1.0%	11,669	
REGISTRATIONS		\$34,881	13.1%	\$39,443	-3.9%	\$37,887	3.3%	\$39,146	-0.6%	\$38,923	-8.3%	\$35,700	
SALES TAX		89,083	7.5%	95,799	4.9%	100,475	4.5%	105,025	3.0%	108,176	1.0%	109,258	
TrustFund INTEREST		351	-15.1%	298	10.1%	328	-11.3%	291	3.4%	301	1.0%	304	
TOTAL TRUST FUND		\$381,226	-1.0%	\$377,449	-4.7%	\$359,741	3.5%	\$372,266	2.2%	\$380,290	0.2%	\$380,885	
INTEREST Hwy Cash/Roads Ops		3,030	14.3%	3,464	-7.4%	3,209	-6.0%	3,017	-25.4%	2,250	0.0%	2,250	
SALE OF SUPP & MATL		2,190	6.7%	2,337	7.4%	2,509	-11.1%	2,231	-1.4%	2,200	0.0%	2,200	
SALE OF EQUIP		467	233.8%	1,559	-39.1%	949	15.3%	1,094	-8.6%	1,000	0.0%	1,000	
EXCESS LIMITS		2,350	10.9%	2,605	-1.9%	2,555	5.6%	2,699	-7.4%	2,500	0.0%	2,500	
OVERLOAD FINES		1,050	-10.5%	940	-17.3%	777	-2.7%	756	5.8%	800	25.0%	1,000	
OTHER		1,513	39.3%	2,108	-34.2%	1,388	6.6%	1,479	-5.3%	1,400	7.1%	1,500	
TOTAL STATE RECPTS		\$391,826	-0.3%	\$390,462	-5.0%	\$371,128	3.3%	\$383,542	1.8%	\$390,440	0.2%	\$391,335	
2671 GRADE XING		360	0.0%	360	0.0%	360	0.0%	360	0.0%	360	0.0%	360	
TRAIN MILE TAX		2,758	2.4%	2,824	-14.9%	2,403	9.9%	2,640	9.8%	2,900	0.0%	2,900	
INTEREST		285	-32.3%	193	-3.6%	186	4.8%	195	10.3%	215	0.0%	215	
GRADE XING		\$3,403	-0.8%	\$3,377	-12.7%	\$2,949	8.3%	\$3,195	8.8%	\$3,475	0.0%	\$3,475	
2672 REC ROAD		3,392	1.1%	3,428	1.2%	3,470	1.3%	3,514	-0.1%	3,510	1.1%	3,550	
INTEREST		256	-1.2%	253	20.6%	305	2.0%	311	-3.5%	300	0.0%	300	
REC ROAD		\$3,648	0.9%	\$3,681	2.6%	\$3,775	1.3%	\$3,825	-0.4%	\$3,810	1.0%	\$3,850	
7757 ST AID BRIDGE		768	0.0%	768	0.0%	768	0.0%	768	0.0%	768	0.0%	768	
INTEREST		74	4.1%	77	0.0%	77	-26.0%	57	14.0%	65	-53.8%	30	
ST AID BRDG		\$842	0.4%	\$845	0.0%	\$845	-2.4%	\$825	1.0%	\$833	-4.2%	\$798	
TOTAL STATE FUNDS		\$399,719	-0.3%	\$398,365	-4.9%	\$378,697	3.4%	\$391,387	1.8%	\$398,558	0.2%	\$399,458	
FEDERAL		\$262,783	15.8%	\$304,287	19.3%	\$363,149	-5.6%	\$342,799	-4.6%	\$327,115	-0.1%	\$326,849	
FHWA		158,827		274,156		345,537	-4.1%	331,275	-4.9%	315,000	0.0%	315,000	
Transit		5,018		5,245		6,996	-28.5%	5,002	26.9%	6,349	0.0%	6,349	
ARRA = Highways		92,696		18,002		408	90.9%	779	-100.0%	0		0	
ARRA = Transit		366		1,028		5,455	-76.9%	1,260	-78.9%	266	-100.0%	0	
Highway Safety		5,876		5,856		4,753	-5.7%	4,483	22.7%	5,500	0.0%	5,500	
Build Nebraska Act								51,400	22.6%	63,000	0.0%	63,000	
LOCAL		12,251	-8.4%	11,228	27.2%	14,287	28.4%	18,345	-29.1%	13,000	0.0%	13,000	
OTHER				7,080		8,353	-9.1%	7,592	-21.0%	6,000	0.0%	6,000	
GRAND TOTAL		\$674,753	6.8%	\$720,960	6.0%	\$764,486	6.2%	\$811,523	-0.5%	\$807,673	0.1%	\$808,307	
MOTOR FUEL TAX ANALYSIS													
GALLONS													
GASOLINE		844,672	-3.8%	812,790	1.7%	826,206	1.0%	834,450	0.5%	838,623	1.0%	847,009	
DIESEL (exclude IFTA)		412,113	-2.1%	403,378	-1.1%	398,958	-2.7%	388,112	-1.0%	384,231	1.0%	388,073	
TOTAL		1,256,785	-3.2%	1,216,168	0.7%	1,225,164	-0.2%	1,222,562	2.0%	1,246,724	1.0%	1,259,211	
RECEIPTS													
GASOLINE - Gross								218,573	1.3%	221,396	1.0%	223,610	
DIESEL - Gross								101,640	-0.2%	101,437	1.0%	102,451	
EPIC Fund Transfer		27,339	-16.7%	22,779	-100.0%	0	#DIV/0!	0	#DIV/0!				
Prod Crs Claimed		(26,361)	-21.8%	(20,615)	-100.0%	0	#DIV/0!	0	#DIV/0!	0		0	