



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

December 15, 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 (January 1, 2015 through June 30, 2015) be set at 0.3%. This rate, when applied to the average price of fuel paid by state government of \$2.828, will result in a variable fuel tax of .8¢ per gallon. The total fuel tax will be as follows:

.8¢	Variable Tax
14.5¢	Wholesale Tax
7.5¢	NDOR Fixed Tax
<u>2.8¢</u>	City / County Fixed Tax
25.6¢	Total Fuel Tax

Estimates show a fiscal year average fuel tax of 25.6¢ 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

REVENUE AND EXPENDITURES PROJECTIONS
December 8, 2014

The following revenue projections represent the Department of Roads best estimate as of
Used for:
To reset fuel variable tax January 2015

	FY-2012		FY-2013		FY-2014		FY-2015		FY-2016				
	Price	Rate	Tax	NDOR Share	Price	Rate	Tax	NDOR Share	Price	Rate	Tax	NDOR Share	
July - December													
Whole Sale Price / Tax (NDOR)	2,267	5.0%	11.3	7.5	2,660	5.0%	13.3	8.8	2,880	5.0%	14.4	9.5	36.1%
Variable Price / Tax	3,378	1.4%	4.7	4.7	2,6	0.8%	2.6	2.6	3,118	0.5%	1.6	1.6	6.1%
State Base Tax			7.5	7.5			7.5	7.5			7.5	7.5	28.5%
City / County Base Tax			2.8	2.8			2.8	2.8			2.8	2.8	28.5%
Total Tax			26.3	19.7			26.2	18.9			26.3	18.6	70.7%
January - June													
Whole Sale Price / Tax	2,460	5.0%	12.3	8.1	2,860	5.0%	14.3	9.4	3,033	5.0%	15.2	10.0	38.0%
Variable Price / Tax	3,178	1.3%	4.1	4.1	3,412	0.0%	0.0	0.0	3,053	0.3%	0.9	0.9	3.4%
State Base Tax			7.5	7.5			7.5	7.5			7.5	7.5	28.4%
City / County Base Tax			2.8	2.8			2.8	2.8			2.8	2.8	28.4%
Total Tax			26.7	19.7			24.6	16.9			26.4	18.4	70.1%
Fiscal Year Average													
RECEIPTS (in thousands)													
Base State Receipt	148,554				150,078				157,175				
Motor Fuel Receipt	241,909				221,051				229,654				
Subtotal	\$390,463				\$371,129				\$386,839				
Carryin Receipt	21,826				22,299				18,418				
Total Receipts	412,289				393,418				405,257				
Appropriation	390,000				375,000				396,000				
Over/Under	22,289				18,418				7,257				
Surface Transportation Program Size	\$343				\$343				\$431				
CONSUMPTION (in thousands)													
Diesel	403,378				390,151				388,112				
IFTA	15,799				21,740				23,579				
sub	419,177				411,891				411,691				
Gasoline	812,790				826,206				842,946				
Total	1,231,967				1,238,097				1,254,637				
1% Consumption: Change in Revenue (in thousands)													
Diesel									\$ 1,561				
Total									\$ 719				
CARRIER ENFORCEMENT													
MOTOR FUEL TAX ENFORNMT													
License Plate Transfer													
issued 2011 and 2017													
Finance Administrator													
Date													
Budget & Finance Manager													
Date													
Accounting Cost Manger													
Date													
Budget Analyst													
Date													

Z:\audit & Finance\Revenue and Projections\FY-2015, variable rate set, Dec2014.xlsx\FACT SHEET

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(7,145) (1,700) (2,150) (7,352) (1,500) (1,650) (7,531) (1,500) (2,194) (7,592) (1,500) (9,051)

12,319,670 12,380,970 12,546,370 12,689,156 12,727,737

5.7% 4.9% 1.8%

1.0% 4.7% 0.2%

3.0% 3.0%

393,418 405,257 396,547

375,000 396,000 401,769

Per LB 374 Per LB 374 Per LB 195 Per LB 195

22,289 18,418 7,257 7,547 1,769

5.7% 4.9% 1.8%

1.0% 4.7% 0.2%

3.0% 3.0%

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	A	B	C	D	E	F	G	H	I
		FY-2012	%	FY-2013	%	FY-2014	%	FY-2015	%
		ACTUAL	CHG	ACTUAL	CHG	ACTUAL	CHG	BEST EST	CHG
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FY-2012 ACTUAL % CHG FY-2013 ACTUAL % CHG FY-2014 ACTUAL % CHG FY-2015 BEST EST % CHG EST

GASOLINE Fixed 61,307 -1.6% 60,305 4.4% 62,954 1.1% 63,656 0.4%

Wholesale Tax 63,161 14.7% 72,476 12.9% 81,857 -1.0% 81,022 -1.0%

Variable 37,043 -62.6% 13,872 -28.3% 9,948 17.7% 11,712 31.5%

GASOLINE \$161,511 -9.2% \$146,653 5.5% \$154,759 1.1% \$156,390 2.0%

DIESEL / IFTA =Fixed 30,518 0.3% 30,598 -0.4% 30,466 0.7% 30,690 1.3%

Wholesale Tax 31,425 17.1% 36,789 7.7% 39,627 -1.4% 39,061 0.0%

Variable 18,455 -62.0% 7,011 -31.4% 4,812 17.5% 5,653 32.7%

SPECIAL \$80,398 -7.5% \$74,398 0.7% \$74,905 0.7% \$75,404 3.0%

REGISTRATIONS Plate Fee \$ 3.30 eff 1-1-11 \$ 3.30 \$ 3.30 \$ 3.30 \$ 3.30

NEW PLATE FEES 26,503 1.6% 26,924 2.6% 27,619 -0.8% 27,410 0.0%

LESS PLATE FUND 4,209 -52.1% 2,016 -1.4% 1,988 -44.2% 1,109 -2.6%

SUB (1,896) 13.4% (2,150) -23.3% (1,650) -29.1% (1,170) 312.6%

PRORATE 28,816 -7.0% 26,790 4.4% 27,957 -2.2% 27,349 -13.5%

REGISTRATIONS \$39,443 -3.9% \$37,887 4.2% \$39,460 -2.2% \$38,597 0.5%

SALES TAX 95,799 4.9% 100,475 5.1% 105,635 2.6% 108,380 -9.4%

TrustFund INTEREST 298 10.1% 328 -12.5% 287 -16.0% 241 24.9%

TOTAL TRUST FUND \$377,449 -4.7% \$359,741 4.3% \$375,046 1.1% \$379,012 1.3%

INTEREST Hwy Cash/Roads Ops 3,464 -7.4% 3,209 -5.8% 3,022 -15.3% 2,561 -12.1%

SALE OF SUPP & MATL 2,337 7.4% 2,509 -6.4% 2,348 -20.8% 1,860 18.3%

SALE OF EQUIP 1,559 -39.1% 949 45.5% 1,381 -26.3% 1,018 -1.8%

EXCESS LIMITS 2,605 -1.9% 2,555 8.0% 2,759 -4.6% 2,633 -5.1%

OVERLOAD FINES 940 -17.3% 777 2.1% 793 10.1% 873 -8.4%

OTHER 2,108 -34.2% 1,388 7.3% 1,490 -10.5% 1,333 5.0%

TOTAL STATE RECPTS \$390,462 -5.0% \$371,128 4.2% \$386,839 0.6% \$389,290 1.3%