STATE GOVERNMENT
CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

SUMMARIES OF FUND REVENUE,
EXPENDITURES AND BALANCES

November 2009

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Prepared by:
Legislative Fiscal Office

November 2009

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INTRODUCTION

This report entitled “State Government Cash and Revolving Funds” is 12th 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 2007-08 and 2008-09. For reference purposes, fiscal year 2006-07 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.

In an effort to provide additional information, the following revisions were made to this edition: 1) the name and telephone number of the fiscal analyst who works with the fund is listed under the title of the fund; 2) fund descriptions specify whether transfers from the fund are authorized under existing law, or if specific one-time transfers have been authorized in the past; and 3) beneath the fund summary “Ending Balance” information, two lines have been added to show both the high and low month-ending balances for the fund in a particular fiscal year.

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. <u>Explanation of fund types.</u>

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

3. Cautionary note on month-ending high and low balance data. Data regarding month-ending balances was retrieved based upon the amount of money available in the general cash account of a fund. This reflects the actual amount of cash available for expenditure in the fund. The fiscal year-ending information shown in the fund summary may also include amounts shown as financial assets that are due to the fund, or fund liabilities that are due to vendors.

Cash and Revolving Fund Facts

- As defined by the Department of Administrative Services accounting division, a cash fund is "used to account for revenues and expenditures that are directly related to specific activities with sources outside of state government. This excludes activities with the federal government which are accounted for in federal funds."

- Laws governing cash funds establish specific uses for the funds and do not permit the use of the fund for other purposes. The use of the fund is directly tied to the individuals or entities paying the fee or charge. For example, cash funded industry regulatory programs receive revenue from licensing and regulation fees paid by the particular group being regulated.

- A variety of methods are specified in law to establish fees and charges deposited in cash funds. Some fees are set at an absolute level and may not be adjusted by the governing agency' other fees have a range or a cap established in law that allows the governing agency to adjust fees; other statutes permit agencies to establish fees at a level sufficient to fund required program costs.

- The way that fees and charges are established in law may impact the ongoing balance of a cash fund. A more flexible fee range allows an agency to adjust fees to meet increasing program needs or to lower fees if necessary. Fees that are established at a specific level are often intended to provide program funding costs for several years. As a result, higher fund balances may be seen in early years, with balances diminishing over the years as program costs increase.

- Cash fund balances may fluctuate throughout the fiscal year based upon the cash flow of revenue receipts or if a program has seasonal variations in activity levels. Neither the fiscal year-ending balance nor month-ending balances may be representative of the high and low fund balances on any particular day during the fiscal year.

- As defined by the Department of Administrative Services accounting division, a revolving fund is "used to account for the financing of goods or services provided by one state agency to another state agency on a cost-reimbursement basis."

- Charges for services such as data processing, accounting, communication and purchasing and for building and equipment (including motor pool) rentals are processed through revolving funds. The Department of Administrative Services has a large number of revolving funds. Fees charged to state agencies for revolving fund services are based upon the cost of services, materials and property maintenance. Some revolving funds are used to account for program-to-program reimbursements within an agency.

- Administratively-created cash and revolving funds are authorized under Section 81-1111.04. The DAS Accounting Administrator may create a fund to account for gifts, bequests and devices when no cash fund exists or to account for specific, one-time, non-federal sources. If an administratively-created fund exists for more than two years, the expending agency is required to lapse unused fund balances or to permanently establish the fund in law.

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	98,959	52,126	89,593
Revenue:			
Subscription revenue	6,267	12,201	5,093
Interest	3,768	2,768	3,991
Other	0	22,500	0
Total Revenue	10,035	37,469	9,084
Expenditures:			
Data processing	234	0	0
Hardware/software	56,634	0	10,832
Equipment	0	0	0
Other	0	0	952
Total Expenditures	56,868	0	11,784
Ending Balance	52,126	89,593	86,892
Highest month-ending balance	101,106	89,593	87,748
Lowest month-ending balance	52,134	51,653	86,137

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lobbyist Registration Fee:			
Lobby for compensation	$100	$100	$100
Lobby without compensation	15	15	15

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	246,677	272,756	273,910
Revenue:			
Registration fees (50%)	35,596	37,300	35,541
Interest	11,854	13,380	13,204
Total Revenue	47,450	50,680	48,745
Expenditures:			
Personal Services	19,944	38,559	25,616
Printing	1,072	3,070	820
Other	355	548	395
Equipment	0	7,349	0
Total Expenditures	21,371	49,526	26,831
Ending Balance	272,756	277,910	295,824
Highest month-ending balance	273,437	299,488	299,634
Lowest month-ending balance	243,878	270,610	270,303

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Advance Sheets:			
Per issue	$ 5	5	5
Month	$17.50	17.50	17.50
Year	$190/210*	190/210*	190/210*
Decisions of the Nebraska Court of Appeals:			
Per issue	$5		
Month	$16	16	16
Year	$175/192*	175/192*	175/192*
Both Advance Sheets and Decisions of the Nebraska Court of Appeals per year	$350	350	350
Nebraska Reports	$55	55	55
Nebraska Appellate Reports	$55	55	55

* First amount if renewed before July 1 & second amount if renewed after July 1

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	290,705	318,707	303,764
Revenue:			
Reproduction and publication	131,367	102,382	84,904
Investment income	37,947	29,971	11,858
Other Revenue and Adjustments	27,295	25,765	75,685
Total Revenue	196,609	158,118	172,447
Expenditures:			
Salaries and Benefits	24,024	25,046	25,933
Operating Expenses	143,945	148,015	169,967
Travel	637	0	0
Total Expenditures	168,606	173,061	195,900
Ending Balance	318,707	303,764	280,311
Highest month-ending balance	318,707	318,707	303,764
Lowest month-ending balance	231,509	240,705	230,590

AGENCY 05 - SUPREME COURT

FUND 20520 - PROBATION CASH FUND (29-2259.01; 60-4,115)
EXPENDED IN PROGRAM 067

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The revenue from this fund consists of fees imposed on traditional and intensive supervision probationers, and fees from the ignition interlock permits. The fund was established by Laws 1990, LB 220, for the probation fee provisions, and amended by Laws 2009, LB497, to include the ignition interlock permit fee provisions.

PROBATION FEE PROVISIONS:

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

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

IGNITION INTERLOCK PERMIT FEE PROVISIONS:

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

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

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

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

Transfers from the fund are not authorized under existing law.

AGENCY 05 - SUPREME COURT

FUND 20520 - PROBATION CASH FUND,CONT'D.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Drug testing (29-2262)	$3-9/month	3-9/month	3-9/month
Computerized screening (29-2262) (Traditional and intensive)	$10/test	10/test	10/test
Electronic monitoring (29-2262) (Intensive only)	$3-9/day	3-9/day	3-9/day
Ignition interlock permit fee (60-4,115)	Total fee $45, Fund's share $40		
Duplicate or replacement ignition interlock permit fee (60-4,115)	Total fee $10, Fund's share $4.75		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	202,043	185,217	171,158
Revenue:			
Drug testing	489,646	498,114	510,156
Electronic monitoring	94,350	81,739	41,743
Investment interest	7,717	5,975	7,825
Transfer from the Ignition Interlock Device Fund	0	0	14,385
Other revenue and adjustments	70,920	77,283	64,567
Total Revenue	662,633	663,111	638,676
Expenditures:			
Operating Expenses	510,475	530,531	371,984
Capital Outlay	168,984	146,639	146,639
Total Expenditures	679,459	677,170	518,623
Ending Balance	185,217	171,158	291,211
Highest month-ending balance	210,198	185,217	291,211
Lowest month-ending balance	120,378	89,525	116,693

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Supreme Court Education Fund was created by Laws 2003, LB 760, and it imposed a fee on court filings that is credited to this fund. Section 24-205 states that the fund shall only be used to aid in supporting the mandatory training and education program for judges and employees of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and Nebraska Probation System as enacted by rule of the Supreme Court.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Education fee (33-154)	$1	1	1

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	525,588	517,469	514,251
Revenue:			
Education Fees	401,070	414,217	429,424
Investment income	24,643	25,145	24,953
Other revenue sources	36,145	15,106	40,022
Total Revenue	461,858	454,468	494,399
Expenditures:			
Salaries and Benefits	119,817	183,623	174,222
Operating Expenses	106,069	102,675	116,643
Travel	244,091	171,389	163,199
Total Expenditures	469,977	457,687	454,064
Ending Balance	517,469	514,251	554,585
Highest month-ending balance	562,821	517,469	555,692
Lowest month-ending balance	455,804	477,766	501,348

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 1993, LB 832, created this fund and related fees to support automation expenses of the courts and the probation system. A court automation fee of $3 was imposed as additional court costs. The fee was effective from July 1, 1993, to June 30, 1997. The fee was eliminated by LB 216 in the 1997 session. LB 13, 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, which is in FY09-10.

Section 33-107.03 states that the court automation fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 24-227.01 states that the fund shall only be used to support automation expenses of the courts and the probation system from the computer automation budget program.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Automation fee (33-107.03)	$6	6	6*

* $8 on August 30, 2009

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	956,796	1,284,552	1,593,573
Revenue:			
Court Automation Fees	2,850,572	2,756,109	2,837,845
Investment income	54,756	76,441	90,377
Other revenue sources	0	147,073	673,575
Total Revenue	2,905,328	2,979,623	3,601,797
Expenditures:			
Salaries and Benefits	456,607	424,310	487,342
Operating Expenses	2,120,965	2,152,862	2,548,804
Travel	0	38,060	22,774
Capital Outlay	0	55,369	64,748
Total Expenditures	2,577,572	2,670,601	3,123,668
Ending Balance	1,284,552	1,593,573	2,071,702
Highest month-ending balance	1,284,552	1,600,997	2,109,741
Lowest month-ending balance	956,796	1,284,552	1,593,573

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 1996, LB 922, created the Dispute Resolution Cash Fund to receive proceeds from grants, gifts, etc., relating to the Dispute Resolution Act. Section 33-155 states that a fee shall be taxed as costs for each case filed in each county court and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 25-2921 states 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.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Dispute resolution fee (33-155)	$0.75	0.75	0.75
Public & private funds (25-2908)	-------	-------	-------

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	130,797	167,804	216,994
Revenue:			
Dispute resolution fee	301,151	311,216	323,702
Investment income	5,856	7,975	10,507
Total Revenue	307,007	319,191	334,209
Expenditures:			
Aid	270,000	270,000	270,000
Total Expenditures	270,000	270,000	270,000
Ending Balance	167,804	216,994	281,204
Highest month-ending balance	167,804	216,994	281,204
Lowest month-ending balance	91,910	127,272	179,911

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2007, LB554, created the Parenting Act Fund, and the law was operative on January 1, 2008. Section 43-2943 states that the State Court Administrator, through the Office of Dispute Resolution, approved mediation centers, and court conciliation programs, shall use the fund to carry out the Parenting Act (costs of the mediation process).

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

1. Section 33-106.03 creates the dissolution of marriage fee of $75, of which $25 is credited to the Nebraska Child Abuse Prevention Fund and $50 is credited to the Parenting Act Fund.

2. Section 33-107.02 creates an additional docket fee of sixty-five dollars to be collected by the clerk of the county court or district court for each proceeding to modify a decree of dissolution or annulment of marriage, to modify of an award of child support, or to modify child custody, parenting time, visitation, or other access as defined in section 43-2922. A County Attorney or authorized attorney shall not be required to pay the fee on modification of Title IV-D cases. Of the sixty-five dollar fee, fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Dissolution of marriage fee (33-106.03)	Total fee $75, Fund's share $50		
Parenting Act Docket Fee (33-107.02)	Total fee $65, Fund's share $50		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	192,596
Revenue:			
Parenting Act Fees		191,310	492,865
Investment income		1,286	11,536
Total Revenue	0	192,596	504,401
Expenditures:			
Aid			260,000
Total Expenditures	0	0	260,000
Ending Balance	0	192,596	436,997
Highest month-ending balance	0	192,596	436,997
Lowest month-ending balance	0	0	93,572

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2000, LB 1216. It shall consist only of payments received by the state pursuant to contractual agreements with political subdivisions for probation services provided by Probation Administration.

Section 29-2259.02 states that 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Probation services payments (29-2259.02)	------- contractual agreement amounts -------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	60,823	73,953	101,497
Revenue:			
Intergovernmental revenue	193,722	248,613	327,669
Investment interest	3,249	4,499	3,343
Total Revenue	196,971	253,112	331,012
Expenditures:			
Salaries and Benefits	138,899	182,383	212,988
Operating Expenses	28,198	27,732	24,372
Travel	5,707	4,415	4,103
Capital Outlay	11,037	11,037	11,037
Total Expenditures	183,841	225,567	252,500
Ending Balance	73,953	101,497	180,008
Highest month-ending balance	74,069	131,630	180,008
Lowest month-ending balance	49,839	63,846	669

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Section 24-229 states that 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Attorney Assessment (Supreme Court Rules § 3-301(E))			
Active Members	$80	80	80
Inactive Members	$40	40	40

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	538,800	738,448	896,375
Revenue:			
Attorney assessments	611,458	617,980	655,649
Investment income	0	20,850	41,854
Other revenue and adjustments	9,296	0	960
Total Revenue	620,754	638,830	698,463
Expenditures:			
Salaries and Benefits	338,900	353,508	366,716
Operating Expenses	75,132	112,567	124,274
Travel	7,074	14,828	13,091
Total Expenditures	421,106	480,903	504,081
Ending Balance	738,448	896,375	1,090,757
Highest month-ending balance	814,020	1,008,908	1,119,070
Lowest month-ending balance	383,297	557,352	701,138

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB 46. Revenue to this fund comes from probation enrollment and programming fees (See the Schedule of Fees and Taxes below). Additionally, funds from the Community Corrections Council are transferred into this fund to be used for a Specialized Substance Abuse Supervision Program for supervision of felony drug offenders, problem solving courts, day and evening reporting centers, and for substance abuse evaluation and treatment of offenders. Probation Administration implements these programs.

Sections 29-2262.07 and 29-2252 state that the fund shall be utilized by the Probation Administrator, in consultation with the Community Corrections Council, to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced probation-based and non-probation-based programs and services in which probation personnel or resources are utilized pursuant to an interlocal agreement 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 (parolees).

Enhanced probation-based programs include, but are not limited to, specialized units of supervision, related equipment purchases and training, and programs developed by or through the Community Corrections Council that address a probationer's vocational, educational, mental health, behavioral, or substance abuse treatment needs.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Regular Probation and Intensive Supervision Probation enrollment fee (29-2262.06)	$30	30	30
Regular Probation programming fee (29-2262.06)	$25/month	25/month	25/month
Intensive Supervision Probation programming fee (29-2262.06)	$35/month	35/month	35/month
Pass-through funds from the Community Corrections Council primarily for specialized courts, uniform data fund projects, and reporting centers	----- See the table below for the amount -----		
Pass-through funds from the Community Corrections Council, Department of Correctional Services, and Parole primarily for treatment	----- See the table below for the amount -----		

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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,592,239	7,754,523	9,122,445
Revenue:			
Probation enrollment fee	425,765	438,529	416,616
Regular Probation programming fee	2,022,431	2,041,615	2,010,211
Intensive Supervision programming fee	160,913	186,019	158,070
Investment Income	333,969	405,070	450,247
Pass-through funds (specialized courts, etc.)	1,317,779	3,077,169	3,439,897
Pass-through treatment funds	583,403	1,819,972	2,882,261
Other Revenue	7,130	35,012	10,309
Total Revenue	4,851,390	8,003,386	9,367,611
Expenditures:			
Salaries and Benefits	1,227,458	2,179,828	2,537,354
Operating Expenses	2,311,407	4,372,716	6,042,276
Travel	129,428	78,195	20,133
Capital Outlay	20,813	4,725	3,240
Total Expenditures	3,689,106	6,635,464	8,603,003
Ending Balance	7,754,523	9,122,445	9,887,052
Highest month-ending balance	8,116,446	9,122,445	10,843,200
Lowest month-ending balance	6,592,239	7,754,523	9,122,445

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Collections Certificate with seal (45-620)	$10	$10	$10
Collection agency license fees (45-620)	$35-200	$35-200	$35-200
Solicitor's Certificate (45-620)	$1	$1	$1
Investigation Fee (45-606)	$200	$200	$200
Records Copy Fee	$1/page	$1/page	$1/page

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	398,349	479,370	208,538
Revenue:			
Collection agency license fees	63,230	66,470	72,740
Solicitor’s certificate fee	60,265	60,116	60,291
Others/Transfers	0	-350,000	0
Investment interest	20,211	9,622	11,694
Total Revenue	143,706	-213,792	144,725
Expenditures:			
Personal services	52,013	45,843	47,243
Operating expenses	8,694	8,665	11,195
Travel expenses	1,978	2,532	3,047
Total Expenditures	62,685	57,040	61,485
Ending Balance	479,370	208,538	291,788
Highest month-ending balance	479,354	212,167	297,247
Lowest month-ending balance	396,581	125,759	209,197

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers to the Election Administration fund or the General Fund are allowed under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for Schedule of Fees and Taxes.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	881,776	1,181,755	1,274,806
Revenue:			
Domestic filing fees	137,359	151,316	292,716
Foreign filing fees	71,853	75,126	41,422
Domestic limited partnership	18,343	15,860	14,397
Foreign limited partnership	8,670	5,533	4,150
Interest	45,653	60,196	63,437
Other	495,651	367,007	378,427
Transfers Out	0	-35,795	0
Total Revenue	777,529	639,243	794,549
Expenditures:			
Personal services	300,049	314,301	339,239
Operating expenses	177,176	226,753	187,663
Capital outlay	0	1,459	2,136
Travel	325	3,679	2,987
Total Expenditures	477,550	546,192	532,025
Ending Balance	1,181,755	1,274,806	1,537,330
Highest month-ending balance	1,181,725	1,282,756	1,547,428
Lowest month-ending balance	886,362	1,202,679	1,285,405

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Domestic Limited Partnerships (67-293)	$200	$200	$200
Amendments	$10	$10	$10
Foreign Limited Partnerships (67-293)	$200	$200	$200
Amendments	$10	$10	$10
Domestic Limited Liability Company (21-2634)	$100	$100	$100
Amendments	$10	$10	$10
Foreign Limited Liability Company (21-2634)	$100	$100	$100
Amendments	$10	$10	$10
Domestic Corporations (33-101)	$60/minimum*	$60/minimum*	$60/minimum*
Amendments	$25*	$25*	$25*
Foreign Corporations (33-101)	$130*	$130*	$130*
Amendments	$25*	$25*	$25*
Nonprofit Corporations (21-1905)	$10	$10	$10
Amendments	$5	$5	$5
Nonprofit Biennial Fee (21-1905)	$20	$20	$20
Certificates with Seal (21-2005)	$10	$10	$10
Photocopies (21-2005)	$1	$1	$1
General Partnerships (67-462)	$200	$200	$200
Amendments	$10	$10	$10
Limited Liability Partnerships (67-462)	$200	$200	$200
Amendments	$10	$10	$10
Limited Cooperative Associations, Nonprofit		$10	$10
Amendments		$5	$5
Limited Cooperative Associations, For Profit		$60	$60
Amendments		$25	$25

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

AGENCY 09 - SECRETARY OF STATE

FUND 20930 - RECORDS MANAGEMENT CASH FUND (84-1227)
EXPENDED IN PROGRAM 086

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was established in FY 1984-85. Funds are expended to provide records management services and assistance to political subdivisions. All fees and revenue realized by the Secretary of State for these services and publications are placed in this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Records Analysis (84-1227)	$50/hr, plus	$50/hr, plus	$50/hr, plus

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	821,301	869,477	860,390
Revenue:			
Professional and technical services	1,941,525	1,971,923	2,092,839
Interest	34,702	65,642	59,707
Total Revenue	1,976,227	2,037,565	2,152,546
Expenditures:			
Personal Services	0	28,753	13,332
Operating	1,922,545	2,012,671	2,182,292
Travel	5,506	5,228	1,883
Capital	0	0	0
Total Expenditures	1,928,051	2,046,652	2,197,507
Ending Balance	869,477	860,390	815,429
Highest month-ending balance	1,207,916	1,053,158	985,465
Lowest month-ending balance	435,137	650,670	833,210

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Photocopies	15¢ - 25¢/page	15¢ -25¢/page	15¢ -25¢/page
Authentication with seal (33-101)	$10	$10	$10
Notary Public Commission	$30	$30	$30

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	178,133	176,171	131,873
Revenue:			
Reproduction and publication	15,272	15,151	11,828
Authentication with seal	3,460	4,222	3,240
Notary public fees	55,608	57,908	53,457
Investment Interest	8,213	8,229	5,296
Other/Adjustments	23,204	19,512	14,947
Total Revenue	105,757	105,022	88,768
Expenditures:			
Personal services	48,090	75,970	66,862
Operating Expenses	57,626	65,968	71,593
Travel Expenses	2,003	7,382	6,013
Total Expenditures	107,719	149,320	144,468
Ending Balance	176,171	131,873	76,173
Highest month-ending balance	182,260	180,835	127,114
Lowest month-ending balance	169,112	132,527	76,827

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund is to be used to pay for the printing and distribution of voter registration forms.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Printing, duplicating and distribution of voter registration forms (sold to public and private entities)	5¢/form	5¢/form	5¢/form

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,332,157	5,681,668	4,517,137
Revenue:			
Sales of service	32,786	48,278	15,780
Transfers Out/Grants	0	35,795	0
Interest	288,935	244,490	200,021
Total Revenue	321,721	328,563	215,801
Expenditures:			
Personal Services	191,027	181,455	188,388
Operating Expenses	756,431	1,204,988	2,009,538
Travel Expenses	1,759	1,373	469
Capital Outlay	22,993	0	0
Adjustments	0	0	-60,207
Government Aid	0	105,278	2,749
Total Expenditures	972,210	1,493,094	2,140,937
Ending Balance	5,681,668	4,517,137	2,592,001
Highest month-ending balance	6,308,637	5,684,677	4,508,932
Lowest month-ending balance	5,678,423	4,500,337	2,592,001

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers to the General Fund or the Records Management Cash Fund are allowed under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Filing Fees – In House	$10	$10	$10
Filing Fees – On Line	$8	$8	$8
Lien List Registration (52-1312)	$30	$30	$30
Lien List Fees Paper List (52-1312)	$200	$200	$200
Lien List Fees Fiche List (52-1312)	$25	$25	$25
Lien list fees – CD-Rom (52-1312)	$165	$165	$165

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,422,764	1,821,419	2,213,246
Revenue:			
General business fees	425,896	371,946	299,954
Investment income	73,086	95,002	108,318
Other	15,792	-2,881	-17821
Sale of Services	671,804	678,206	721,974
Total Revenue	1,186,578	1,142,273	1,112,425
Expenditures:			
Personal services	488,354	430,513	448,631
Operating expenses	296,433	310,556	309,794
Travel expenses	3,136	2,018	3,334
Capital outlay	0	7,359	5,974
Total Expenditures	787,923	750,446	767,733
Ending Balance	1,821,419	2,213,246	2,557,938
Highest month-ending balance	1,818,702	2,210,539	2,555,232
Lowest month-ending balance	1,430,497	1,817,520	2,217,968

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tape Library Maintenance	$30 - $75/month	$30 - $75/month	$15 - $75/month
Pallet Storage	$10/month	$10/month	$10/month
Records Center Storage	$.37/c.f./month	$.37/c.f./month	$.37/c.f./month
Air Conditioned Storage	$.75/c.f./month	$.75/c.f./month	$.75/c.f./month
Scanning Software	Cost + 25%	Cost + 25%	Cost + 20%
Scanning Services	$.05 - $.10/image	$.05 - $.10/image	$.05 - $.10/image
Microfilming Services	$.05 - $.784/image	$.05 - $.784/image	$.03 - $.784/image
Develop 16mm Microfilm 1-100'	$4.75/roll	$4.75 roll	$4.75 roll
Diazo Duplicate 16mm Film	$7.90/roll	$7.90/roll	$7.90/roll
Silver Duplicate 16mm Film	$15.75/roll	$15.75/roll	$15.75/roll
Develop 35mm Microfilm 1-100'	$7.05/roll	$7.05/roll	$7.05/roll
Diazo Duplicate 35mm Film	$10.25/roll	$10.25/roll	$10.25/roll
Silver Duplicate 35mm Film	$20.90/roll	$20.90/roll	$20.90/roll
Microfilm Equipment Service Contract	Cost + 1.5%	Cost + 1.5%	Cost + 3%
Non-Contract Service	Cost + 2.5%	Cost + 2.5%	Cost + 3%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	518,748	648,128	528,494
Revenue:			
Professional and technical services	914,914	801,563	762,108
Investment interest	25,996	27,421	20,211
Adjustments/Misc.	878	-791	-31,708
Total Revenue	941,788	828,193	750,611
Expenditures:			
Personal services	404,575	451,619	435,196
Operating expense	400,888	484,597	414,217
Travel expense	5,226	6,631	2,786
Capital outlay	1,689	4,980	2,775
Total Expenditures	812,378	947,827	854,974
Ending Balance	648,128	528,494	424,131
Highest month-ending balance	630,849	605,108	503,324
Lowest month-ending balance	471,990	502,008	397,116

AGENCY 10 - STATE AUDITOR

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Reproduction Fees (84-304)	30¢/copy	30¢/copy	30¢/copy
Cooperative Audit Contracts (84-304, 84-321)			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	208,058	186,473	154,586
Revenue:			
County Audits	56,333	90,173	101,343
Investment interest	9,191	7,678	6,179
Special audits	132,959	66,069	38,305
State-federal audits	482,000	607,570	602,461
Lottery	38,465	40,286	39,729
Other	50,796	47,058	57,947
Total Revenue	769,744	858,834	845,964
Expenditures:			
Personal services	566,418	879,212	939,477
Operating expenses	216,166	0	0
Travel expenses	8,745	11,805	15,230
Other	0	(296)	0
Total Expenditures	791,329	890,721	954,707
Ending Balance	186,473	154,586	45,843
Highest month-ending balance	326,616	181,076	188,315
Lowest month-ending balance	12,794	6,440	15,222

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	6,266	3,212	7,802
Revenue:			
Motor vehicle title fees	114,764	117,335	109,400
Investment interest	303	546	400
Other/Adjustments	(2,437)	3,054	0
Total Revenue	112,630	120,935	109,800
Expenditures:			
Personal services	115,630	116,345	112,140
Operating expenses	54	0	0
Total Expenditures	115,684	116,345	112,140
Ending Balance	3,212	7,802	5,462
Highest month-ending balance	8,271	10,383	6,248
Lowest month-ending balance	311	1,448	101

AGENCY 11 - ATTORNEY GENERAL

FUND 21160 – STATE SETTLEMENT CASH FUND (59-1608.04)
EXPENDED IN PROGRAM 290

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
NONE			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	110,610	2,253,939	2,722,797
Revenue:			
Sale of Services	2,210,856	1,198,941	2,067,351
Investment interest	32,473	79,181	159,913
Total Revenue	2,243,329	1,278,122	2,227,264
Expenditures:			
Personal services	29	0	0
Operating Expenses	84,704	88,696	543,931
Travel Expenses	9,712	21,115	45,204
Capital Outlay	5,555	2,421	6,560
Contractual Services	0	700,000	0
Adjustments	0	(2,968)	0
Total Expenditures	100,000	809,264	595,695
Ending Balance	2,253,939	2,722,797	4,354,366
Highest month-ending balance	2,253,939	2,722,797	4,354,366
Lowest month-ending balance	372,324	1,539,917	2,500,543

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
NONE			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,323	22,002	69,074
Revenue:			
Professional and technical sales and charges	733,617	977,063	1,008,541
Investment interest	3,450	4,254	4,212
Total Revenue	737,067	981,317	1,012,753
Expenditures:			
Personal services	717,784	904,058	971,097
Operating Expenses	604	28,842	27,087
Travel Expenses	0	1,345	4,472
Total Expenditures	718,388	934,245	1,002,656
Ending Balance	22,002	69,074	79,171
Highest month-ending balance	78,134	122,172	81,218
Lowest month-ending balance	8,059	18,478	3,046

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

A pro-rata share of the budget appropriated for the treasury management functions of the State Treasurer is charged to the income of each fund held in invested cash. Prior to this cash fund's creation (LB 424, 2003), the treasury management function was General Funded.

Transfers to the General Fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
A pro-rata share of interest income from the funds invested in cash is transferred to cover the appropriation.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	77,964	84,570	84,720
Revenue:			
Surcharge	670,134	611,808	630,603
Investment interest	4,449	8,736	8,788
Adjustments	6,984	84	-344
Total Revenue	681,567	620,628	639,047
Expenditures:			
Personal services	484,701	509,765	519,273
Operating expenses	105,515	97,105	105,360
Travel expenses	8,038	7,818	11,234
Capital outlay	76,707	5,790	13,867
Total Expenditures	674,961	620,478	649,734
Ending Balance	84,570	84,720	74,033
Highest month-ending balance	123,009	190,558	205,717
Lowest month-ending balance	5,168	80,322	73,086

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers to the General Fund authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Funds are transferred as needed from the Escheat Trust Fund (Fund 6128)	--	--	--

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	110,205	122,990	82,244
Revenue:			
Operating transfers in	622,127	571,450	628,278
Investment interest	21,223	19,703	19,150
Adjustments	33,087	-30,204	-1,477
Total Revenue	676,437	560,949	645,951
Expenditures:			
Personal services	382,581	391,151	415,003
Operating expenses	253,158	171,771	200,152
Travel expenses	9,991	19,977	32,034
Capital outlay	17,922	18,796	4,634
Total Expenditures	663,652	601,695	651,823
Ending Balance	122,990	82,244	76,372
Highest month-ending balance	683,005	617,068	633,447
Lowest month-ending balance	120,895	80,149	74,302

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Educational Savings Plan are paid for from this fund. Funds generated from earnings on the trust are transferred in an amount equal to the appropriation.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Funds are transferred from earnings on the trust	--	--	--

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	209,443	670,026	1,375,719
Revenue:			
Operating transfers in	740,819	1,094,020	847,496
Investment interest	19,241	48,649	76,063
Adjustments	36,100	-31,982	-3,090
Total Revenue	796,160	1,110,687	920,469
Expenditures:			
Personal services	66,662	89,632	94,622
Operating expenses	254,691	302,912	345,981
Travel expenses	11,607	11,535	22,277
Capital outlay	2,617	915	934
Total Expenditures	335,577	404,994	463,814
Ending Balance	670,026	1,375,719	1,832,374
Highest month-ending balance	686,315	1,436,566	1,832,374
Lowest month-ending balance	202,868	770,575	1,473,392

AGENCY 12 - STATE TREASURER

FUND 21260 - MIRF (18-2604)
EXPENDED IN PROGRAM 118

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

According to Nebraska RSS 77-2602, funding for this program ended June 30, 2009.

The Municipal Infrastructure Redevelopment Fund (MIRF) was established by LB 143 in 1989. The bill provided that beginning in FY 1989-90 and continuing for 20 years, $4.5 million of annual cigarette tax receipts are to be deposited in this fund and utilized as aid to municipalities (on a per capita basis) for a variety of infrastructure projects. LB 11 in the 1992 Special Session reduced the amount of cigarette tax receipts to this fund to $3,750,000 in FY 1993-94 and $3,000,000 in FY 1994-95 and subsequent years. In 2003-04 and 2004-05 the amount of MIRF funding was reduced to $520,000 and provided to the City of Lincoln. The reduction to $520,000 was off-set with a corresponding increase in the Aid to Municipalities funding.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Portion of cigarette tax receipts (77-2602)	$520,000	$520,000	$520,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	299,871	318,513	339,068
Revenue:			
Tobacco products taxes	520,000	520,000	520,000
Investment interest	18,642	20,555	20,657
Total Revenue	538,642	540,555	540,657
Expenditures:			
Distribution of aid	520,000	520,000	520,000
Total Expenditures	520,000	520,000	520,000
Ending Balance	318,513	339,068	359,725
Highest month-ending balance	533,390	553,810	564,258
Lowest month-ending balance	309,006	328,869	349,791

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Returned check	$5/check	$20/check	$20/check
Returned ACH		$20/ACH item	$20/ACH item
Warrant copy	$1.75	$1.75	$1.75

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	17,996	20,757	25,074
Revenue:			
Reproductions and publications	(3,629)	2,434	2,346
Other services	80,180	81,280	82,900
Interest	770	1,022	918
Transfer out to General Fund	(74,560)	(80,419)	(90,406)
Total Revenue	6,390	4,317	(4,242)
Ending Balance	20,757	25,074	20,832
Highest month-ending balance	22,176	33,914	25,543
Lowest month-ending balance	6,538	5,075	16,065

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Fund balances in excess of the appropriation automatically lapse to the General Fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Insurance tax premium	10%	10%	10%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,324,255	12,110	13,000
Revenue:			
Insurance tax premium	6,645,128	7,088,337	5,021,629
Interest	37,646	20,693	15,279
Due to Fund/Adjustments	301,579	1	7,060
Transfer out (to General Fund)	(6,646,498)	(3,458,141)	(1,403,178)
Total Revenue	337,855	3,650,890	3,640,790
Expenditures:			
Public assistance	3,650,000	3,650,000	3,650,000
Total Expenditures	3,650,000	3,650,000	3,650,000
Ending Balance	12,110	13,000	3,790
Highest month-ending balance	5,139,693	5,281,222	3,223,466
Lowest month-ending balance	12,110	13,000	3,790

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Diploma of High School Equivalency (79-731)	$5	$5	$5
Duplicate Diplomas (79-731)	$2	$2	$2
Official Transcripts (79-731)	$2	$2	$2

Fund Summary	2006-07	2007-08	2008-09
Revenue:			
High school equivalency diplomas	7,793	8,081	8,486
Total Revenue	7,793	7,793	8,486

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,040,949	2,204,953	2,277,134
Revenue:			
Grants – Federal/Local/State	16,575	0	0
Sale of supplies, materials and services	11,386	20,087	23,072
Reproduction & publications	519	27,545	1,192
Interest income	91,910	106,800	95,947
Donations & contributions	2,600	5,244	600
Grants & reimb.– Non-government sources	373,915	310,065	256,775
Registration and license fees	5,597	0	0
Adjustment	285	13,635	1,197
Non-grant reimbursements	0	96,095	65,782
Total Revenue	502,787	579,471	444,565
Expenditures:			
Dept. Admin./Ed. Tech./Commissioner's Office	74,981	24,260	15,797
Vocational Rehabilitation Services	139,780	388,376	672,100
Curriculum/Staff Development	10,714	72,115	38,181
Spec. Pop./Srvs. for Deaf	8,304	11,087	10,464
Early Childhood	105,004	52,370	72,144
Aid - Grant	0	9,082	30,372
Total Expenditures	338,783	557,290	839,058
Ending Balance	2,204,953	2,277,134	1,882,641
Highest month-ending balance	2,319,865	2,338,810	2,305,579
Lowest month-ending balance	1,769,568	2,048,962	1,886,636

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Teacher Certificate Fee (79-810)	$13	$13	$13

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	192,612	225,560	237,536
Revenue:			
Teacher certificate fees	124,558	118,466	125,465
Interest income/miscellaneous	9,200	11,056	10,418
Total Revenue	133,758	129,522	135,883
Expenditures:			
Operation of Professional Practices Commission	100,810	117,546	147,297
Total Expenditures	100,810	117,546	147,297
Ending Balance	225,560	237,536	226,122
Highest month-ending balance	225,560	237,536	247,028
Lowest month-ending balance	188,365	217,266	197,375

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fees deposited in the fund are used to administer the Private Postsecondary Career School Act, beginning July 1, 1999. Prior to 1999-00, the fees collected pursuant to the act were deposited in the General Fund. The State Board of Education establishes fees for the authorization to operate, agent's permits and the accreditation of private postsecondary career schools based upon statutory maximum fees. The board may increase fees by up to 20% for FY04, FY05 and FY06. 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Agents' permits (85-1643)			
Initial - Instate/Out of State	$50/$100	$50/$100	$50/$100
Renewal - Instate/Out of State	$20/$40	$20/$40	$20/$40
Authority to Operate (85-1643)			
Initial		$200 + $20/program of study	
Renewal		$100 + $20/program of study	
Branch Facility	$100	$100	$100
Accreditation (85-1643)	$100	$100	$100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	86,348	76,620	73,272
Revenue:			
Reproduction and publications	2,230	2,100	1,896
Agents' permits	37,023	39,931	36,953
Licensures	9,528	13,459	11,708
Interest income/other	3,824	3,678	3,224
Total Revenue	52,605	59,168	53,781
Expenditures:			
Personal services	54,794	55,745	54,332
Operating expenses/travel	7,539	6,771	9,168
Total Expenditures	62,333	62,516	63,500
Ending Balance	76,620	73,272	63,553
Highest month-ending balance	86,031	79,876	74,388
Lowest month-ending balance	74,051	65,587	61,443

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

FUND 21330 – ATTRACTING EXCELLENCE TO TEACHING FUND (79-8,136)
EXPENDED IN PROGRAM 161

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund is 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 $2,000 per year may be loaned to a student for up to five years. Priorities for loans are to students majoring in subject shortage areas as defined by the State Department of Education. Loans are forgiven annually in an amount equal to the amount borrowed for one year, if a person teaches in the state. Loans are forgiven for two years for each one year of teaching in a very sparse or high poverty school. Loans must be repaid if a person opts to not teach in the state.

The source of grant funds are lottery proceeds from the Education Innovation Fund. Initially, in 2006-07, $250,000 was deposited in the fund. The annual deposit grows by $250,000 per year over a four year period until the amount reaches $1 million per year in 2009-10. The deposit remains at this amount through 2015-06.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lottery proceeds (9-812)	$250,000	$500,000	$750,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance – loans set up	2,500	16,066	120,305
Revenue:			
Operating Transfers In – Lottery	250,000	500,000	750,000
Interest income	3,566	6,739	11,894
Adjustment		15,000	15,000
Total Revenue	253,566	521,739	776,894
Expenditures:			
Loans	240,000	417,500	542,500
Total Expenditures	240,000	417,500	542,500
Ending Balance	16,066	120,305	354,699
Highest month-ending balance	250,000	396,639	446,229
Lowest month-ending balance	0	16,129	115,277

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Training Programs (43-2607)	Fees charged for training programs and services		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	95,108
Revenue:			
Transfer to fund		13,850	0
Sale of services		45,795	97,274
Reproductions and publications		122	91
Donations, reimbursements		80,851	2,950
Interest income/miscellaneous		1,806	3,936
Total Revenue	0	142,424	104,251
Expenditures:			
Publication exp./dues & subscription exp.		2,191	395
Conference registration/meals		3,055	22,344
Educational services/educ. supplies exp.		23,189	59,872
Contractual travel expense		6,446	16,945
Other operating, rent, travel expenses		12,435	26,998
Total Expenditures	0	47,316	126,554
Ending Balance	0	95,108	72,805
Highest month-ending balance	0	101,197	91,456
Lowest month-ending balance	0	0	64,585

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The cash fund is used for grants to school districts for early childhood education programs for at-risk children from birth to age three. Grants are provided for up to 50% of the total budget of each program. Up to 5% 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Early Childhood Education Endowment (79-1104.01)	Interest & Earnings	Interest & Earnings	Interest & Earnings

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	820,598	2,212,012
Revenue:			
Income from Endowment	820,656	977,076	1,831,778
Investment Income	0	416,393	103,280
Total Revenue	820,656	1,393,469	1,935,058
Expenditures:			
Operating expenses	58	2,055	903
Grants	0	0	1,079,384
Contractual Aid	0	0	1,008
Total Expenditures	58	2,055	1,081,295
Ending Balance	820,598	2,212,012	3,065,775
Highest month-ending balance	820,598	2,212,012	3,065,775
Lowest month-ending balance	0	1,024,070	1,942,746

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The funds received by the Certification Fund are used by the State Department of Education to administer the certification of school teachers and administrators in the state and to maintain a complete accurate record system of such certificates. Currently, forty-two dollars of the $55 fee for a teacher certificate is deposited in this fund. The remainder of the fee is deposited in the Professional Practices Commission Cash Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Teacher Certificate Fee (79-810)	$32	$42	$42

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	269,633	206,761	221,184
Revenue:			
Teacher certificate fee	333,222	390,699	439,376
Interest income/donations	11,717	9,832	10,623
Reimbursement-Non-government services	44,190	46,479	56,009
Total Revenue	389,129	447,010	506,008
Expenditures:			
Teacher certification activities	452,001	432,587	456,076
Total Expenditures	452,001	432,587	456,076
Ending Balance	206,761	221,184	271,116
Highest month-ending balance	287,867	221,129	269,896
Lowest month-ending balance	191,287	137,974	185,676

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Tuition Recovery Cash Fund was created effective September 9, 1993, to receive annual assessments from private postsecondary career schools. The fund is to be used to pay the claims of students who lose tuition or fees when a private postsecondary career school terminates operations. Each private postsecondary career school in the state is assessed one-tenth of one percent of the prior school year's gross tuition until the fund reaches a minimum level. The fund shall be maintained at a minimum of $150,000 to a maximum of $300,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools. No claims have been paid through 2008-09.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Assessment of Private Postsecondary Career Schools (85-1656)	Formula	Formula	Formula

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	213,724	224,539	236,857
Revenue:			
Assessments	762	1,250	2,402
Interest income/other	10,053	11,068	11,160
Total Revenue	10,815	12,318	13,562
Expenditures:			
Tuition/fees recovery	0	0	0
Total Expenditures	0	0	0
Ending Balance	224,539	236,857	250,419
Highest month-ending balance	224,539	236,857	250,419
Lowest month-ending balance	214,611	225,532	238,040

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund is used for incentive payments to reorganized school districts. The reorganizations must occur after May 31, 2005 and before June 1, 2007. 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 final payment of incentives for 2006-07 will occur in 2007-08.

The source of revenue for the fund is a $1 million annual transfer of lottery proceeds from the Education Innovation Fund in 2005-06 and 2006-07. Unexpended funds on July 1, 2008, with the exception of $200,000 which is to be retained for aggregation routing equipment and network transport costs for Network Nebraska, are to be transferred to the Education Innovation Fund. (Note that LB 545, passed in 2009, transfers the unexpended balance of funds back to the School District Reorganization Fund in 2009-10 to provide additional incentive payments to reorganized school districts).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lottery Proceeds (9-812)	$1,000,000	$0	$0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	1,421,542	645,061
Revenue:			
Transfer from Education Innovation Fund	1,000,000	0	0
Interest income	47,888	58,035	23,221
Operating transfers	0	0	(456,912)
Total Revenue	1,047,888	58,035	(433,691)
Expenditures:			
Aid	0	834,516	0
Total Expenditures	0	834,516	0
Ending Balance	1,421,542	645,061	211,370
Highest month-ending balance	1,421,542	1,433,091	660,946
Lowest month-ending balance	375,257	645,061	206,938

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

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

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

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
Lottery funds (9-812)	Lottery	Lottery	Lottery

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	11,343	4,483,167	10,238,693
Revenue:			
Lottery funds	5,681,329	6,025,386	4,719,694
Interest income	46,103	291,243	433,876
Transfers out – reorgan. incentives & loan forgiveness program	(1,250,000)	(500,000)	(750,000)
Total Revenue	4,477,432	5,816,629	4,403,570
Expenditures:			
Operations	5,608	21,103	37,823
Distance education equipment & incentives	0	40,000	3,001,053
Total Expenditures	5,608	61,103	3,038,876
Ending Balance	4,483,167	10,238,693	11,603,387
Highest month-ending balance	4,483,167	10,238,693	13,215,267
Lowest month-ending balance	11,303	4,472,674	7,681,340

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Department of Education Revolving Fund contains money to finance the operation of administrative support programs of the Department. The revolving fund is supported by a system of charges for services rendered by the administrative support programs of the Department to other programs within the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Sale of Services, supplies and materials (79-303)	- - - - - Actual cost all years - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	270,402	313,494	292,665
Revenue:			
Employee/professional & technical services	140,328	1,591	767
Sale of supplies and materials	5,271	4,786	4,088
Interest income	14,423	14,485	12,967
Operating transfers	-1,292	0	0
Miscellaneous	3,391	2	0
Total Revenue	162,121	20,864	17,822
Expenditures:			
Technology	226	3,857	0
Administration/financial services	14,759	10,692	6,574
Planning/evaluation/data systems	18,118	27,144	23,206
Commissioner's office	85,926	0	0
Curriculum/instruction	0	0	823
Total Expenditures	119,029	41,693	30,603
Ending Balance	313,494	292,665	279,884
Highest month-ending balance	340,069	311,177	293,752
Lowest month-ending balance	299,840	290,644	275,777

AGENCY 14 - PUBLIC SERVICE COMMISSION

FUND 20450 – ENHANCED WIRELESS E-911 (86-463)
EXPENDED IN PROGRAM 583

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Surcharge Revenues	$.50 per line	$.50 per line	$.50 per line

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	12,436,379	14,342,613	13,122,313
Revenue:			
Surcharge	6,493,050	7,092,416	7,636,770
Interest	643,352	702,687	663,872
Miscellaneous	47	327	143
Total Revenue	7,136,449	7,795,430	8,300,785
Expenditures:			
Personal Services	141,406	186,963	201,323
Operating Expenses	31,377	50,785	68,626
Travel Expenses	5,134	2,435	3,271
Capital Outlay	444	1,444	670
Aid	5,051,854	8,774,103	6,043,914
Total Expenditures	5,230,215	9,015,730	6,317,804
Ending Balance	14,342,613	13,122,313	15,105,294
Highest month-ending balance	15,364,351	16,087,870	15,960,579
Lowest month-ending balance	13,304,636	13,122,313	13,756,952

AGENCY 14 - PUBLIC SERVICE COMMISSION

FUND 20460 – INTERNET ENHANCEMENT (86-579)
EXPENDED IN PROGRAM 071

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers to the General Fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Deposits to the fund result from the sharing of revenues from leasing of “dark fiber”.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	208,543	259,483	208,612
Revenue:			
Transfers In	34,764	72,218	9,343
Lease Proceeds	49,835	30,417	0
Interest	9,037	12,483	10,281
Total Revenue	93,636	115,118	19,624
Expenditures:			
Personal Services	7,786	14,034	14,715
Operating Expenses	1,285	871	1,030
Capital Expenses	83	0	0
Aid	33,542	151,084	0
Total Expenditures	42,696	165,989	15,745
Ending Balance	259,483	208,612	212,491
Highest month-ending balance	259,483	314,833	213,421
Lowest month-ending balance	185,979	214,641	211,264

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Receipts come from payments made by Qwest Communications for non-compliance of wholesale service standards.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	94,178	100,367	34,787
Revenue:			
Transfers in/out	2,436	-59,792	-2,343
Interest	4,489	4,245	1,390
Total Revenue	6,925	-55,547	-953
Expenditures:			
Operating Expenses	736	7,888	4,799
Travel Expenses	0	2,145	350
Total Expenditures	736	10,033	5,149
Ending Balance	100,367	34,787	28,685
Highest month-ending balance	104,537	101,441	32,801
Lowest month-ending balance	94,523	29,675	28,677

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Grain Warehouse Surveillance Fee (88-552)	$12.50/hour plus	$12.50/hour plus	$12.50/hour plus

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	9,304	9,742	10,219
Revenue:			
Interest	438	477	471
Total Revenue	438	477	471
Expenditures:			
Operating expenses	0	0	359
Total Expenditures	0	0	359
Ending Balance	9,742	10,219	10,331
Highest month-ending balance	9,742	10,219	10,373
Lowest month-ending balance	9,339	9,780	10,063

AGENCY 14 - PUBLIC SERVICE COMMISSION

FUND 21408 – MUNICIPAL RATE NEGOTIATION REVOLVING FUND (66-1839)
EXPENDED IN PROGRAM 790

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfers are made from the Severance Tax Fund			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	233,404	254,880	287,747
Revenue:			
Severance Taxes	30,000	30,000	30,000
Investment Interest	11,892	13,597	14,583
Transfers In/(Out)	0	27,186	0
Total Revenue	41,892	70,783	44,583
Expenditures:			
Personal Services	19,095	10,108	11,293
Operating Expenses	1,275	622	650
Capital Outlay	46	0	0
Aid	0	27,186	0
Total Expenditures	20,416	37,916	11,943
Ending Balance	254,880	287,747	320,387
Highest month-ending balance	262,583	287,747	320,387
Lowest month-ending balance	254,880	260,068	317,897

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Industry Assessments			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	75,054	140,374	97,963
Revenue:			
Sale of Services	440,303	624,147	315,576
Investment Income	5,213	8,446	6,888
Industry Assessments	272,743	280,289	335,000
Other	(18,430)	1,678	10,678
Total Revenue	699,829	914,560	668,142
Expenditures:			
Personal Services	178,474	213,235	240,288
Operating expenses	452,374	739,847	431,403
Travel Expenses	3,187	2,502	2,268
Capital Outlay	474	1,387	2,219
Total Expenditures	634,509	956,971	676,178
Ending Balance	140,374	97,963	89,927
Highest month-ending balance	193,663	233,042	158,852
Lowest month-ending balance	63,706	99,690	89,131

AGENCY 14 - PUBLIC SERVICE COMMISSION

FUND 21410 - NEBRASKA TELECOMMUNICATIONS RELAY SYSTEM FUND (86-312)
EXPENDED IN PROGRAM 64

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Surcharge revenue (86-1305)	$.05 per line	$.05 per line	$.04 per line

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	696,915	765,393	864,512
Revenue:			
Surcharge revenue	1,194,114	1,141,871	1,024,839
Investment interest	35,016	39,349	43,816
Other Adjustments	13,571	-8,389	-40
Total Revenue	1,242,701	1,172,831	1,068,615
Expenditures:			
Personal services	60,386	73,733	78,433
Communication	774,517	680,175	669,395
Other operating	7,834	13,746	11,098
Travel	1,202	1,024	1,045
Capital Outlay	0	403	793
Other government aid	330,284	304,631	283,399
Total Expenditures	1,174,223	1,073,712	1,044,163
Ending Balance	765,393	864,512	888,964
Highest month-ending balance	803,797	917,611	1,025,490
Lowest month-ending balance	736,376	745,577	888,964

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Moisture testing fees (89-1,104)	$15 or $30	$15 or $30	$25 or $50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	20,131	19,370	21,766
Revenue:			
Moisture test exam fee	14,835	15,765	25,830
Interest	906	1,131	970
Other	2,354	285	93
Total Revenue	18,095	17,181	26,893
Expenditures:			
Operating Expenses	13,271	14,785	13,887
Capital outlay	5,585	0	11,262
Total Expenditures	18,856	14,785	25,149
Ending Balance	19,370	21,766	23,510
Highest month-ending balance	30,018	91,076	28,193
Lowest month-ending balance	15,876	9,282	17,463

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Soybean check-off Audits (88-545.01):			
Non-licensed warehouse	$160	$160	$160
State-licensed warehouse	$110	$110	$110

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	22,555	28,858	34,536
Revenue:			
Sales of services	6,560	7,520	1,120
Interest	1,179	1,621	1,648
Other	(1,436)	3,463	0
Total Revenue	6,303	12,604	2,768
Expenditures:			
Capital Outlay	0	6,926	242
Total Expenditures	0	6,926	242
Ending Balance	28,858	34,536	37,062
Highest month-ending balance	28,858	37,857	37,062
Lowest month-ending balance	20,976	29,930	34,997

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
New Manufacturer (1 time fee)	$1,800	$1,800	$1,800
Seal (Per Home)	$140	$.14/sq. ft.	$.19/sq. ft.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	128,005	26,506	19,640
Revenue:			
Licensing and permit fees	163,660	220,372	224,356
Interest income	4,051	1,073	2,010
Plan Reviews/Other	2,620	11,361	1,829
Inspections	7,460	8,539	8,036
Total Revenue	177,791	241,345	236,231
Expenditures:			
Personal services	242,773	210,917	210,378
Operating expenses	16,438	18,453	9,793
Travel expenses	19,723	17,187	10,822
Capital outlay	356	1,654	792
Total Expenditures	279,290	248,211	231,785
Ending Balance	26,506	19,640	24,086
Highest month-ending balance	116,822	27,067	47,887
Lowest month-ending balance	25,186	1,061	20,332

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Manufactured Homes			
Seal (per transportable section)	$35	$35	$75
Recreational Vehicles			
Seal	$23	$23	$45
Plans:			
New Model	$39	$39	$65
Q,A, Manual	$78	$78	$130
Typicals	$19.50	$19.50	$32.50
Revisions	$29.25	$29.25	$48.75
Calculations	$29.25	$29.25	$48.75
New Mfg (one time fee)	$585	$585	$975
Yearly Renewal	$78	$78	$130
Inspections:			
Unapproved Model	$75	$250	$250
Factory	Actual cost	Actual cost	Actual cost

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	287,114	169,854	44,257
Revenue:			
Interest Income	0	5,600	2,162
Licensing and permit fees	140,641	165,116	149,576
Miscellaneous	40,635	12,290	17,139
Total Revenue	181,276	183,006	168,877
Expenditures:			
Personal services	231,169	244,331	160,555
Operating expenses	54,569	53,536	24,168
Travel expenses	12,122	8,945	3,704
Capital outlay	676	1,791	0
Total Expenditures	298,536	308,603	188,427
Ending Balance	169,854	44,257	24,707
Highest month-ending balance	276,208	154,480	54,921
Lowest month-ending balance	169,854	44,097	20,480

AGENCY 14 - PUBLIC SERVICE COMMISSION

FUND 21460 – UNIVERSAL SERVICE FUND
EXPENDED IN PROGRAM 686

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Surcharge on intrastate portion of phone bills	6.05%	6.95%	6.95%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	37,927,024	11,073,620	7,651,457
Revenue:			
Universal service fund surcharge	51,395,098	53,328,600	55,816,942
Interest	1,305,522	509,799	547,039
Other	73	166	5,424
Total Revenue	52,700,693	53,838,565	56,369,405
Expenditures:			
Personal services	434,619	428,141	434,935
Operating expenses	130,229	186,826	205,144
Travel expenses	6,400	1,151	2,429
Capital outlay	2,665	3,708	2,135
State aid	78,980,184	56,640,902	49,104,469
Total Expenditures	79,554,097	57,260,728	49,749,112
Ending Balance	11,073,620	7,651,457	14,271,750
Highest month-ending balance	40,355,804	15,360,806	16,878,284
Lowest month-ending balance	11,073,620	7,651,457	9,460,249

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 1000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Bingo tax/percent of gross receipts (9-239)	3%	3%	3%
Lottery & keno tax/percent of gross receipts (9-429 & 9-648)	2%	2%	2%
Pickle card distributor tax/ percent of gross sales (9-344)	10%/definite profit	10%/definite profit	10%/definite profit
Percentage of all taxes collected in Fund 21660 (9-1,101)	60%	60%	60%
Charitable Gaming license fees:			
Bingo license (9-233)**	$30-100	$30-100	$30-100
Gaming Manager (9-232.01)**	100	100	100
Special Event Bingo Permit (9-230.01)	15	15	15
Annual city permit (9-236) - repealed 9/1/07	10	10	10
Commercial Lessor License bingo Hall (9-255.06)**	200	200	200
Manufacturer biennial license (9-332)	3,050	3,050	3,050
Distributor biennial license (9-330)	3,050	3,050	3,050
Lottery by Sale of Pickle Cards (9-328)**	200-300	200-300	200-300
Utilization-of-funds member (9-328)**	40	40	40
Lottery-Raffle License (9-424)	30	30	30
Lottery-Raffle Special permit (9-426)	10	10	10
County/City Lottery Biennial License (9-631)	100	100	100
Lottery Operator Biennial License (9-631)	500	500	500
** Biennial license starting October 1, 2001.			
Mechanical Amusement Devices, occupation tax, full year/half year (77-3004)	35/20	35/20	35/20
Sales tax permits (77-2705)***	0	0	0
Lodging tax permits (77-2705 & 81-1260)***	0	0	0
Litter fee license (77-2705 & 81-1559)***	0	0	0
***LB 32 (2002) removed fee			
Cigarette dealers' license (77-2612)	500	500	500
Non-resident contractor registration & permits (77-3103) – repealed by LB 162 (2009)	25	25	25
County lodging tax administration fee/percent of taxes collected (81-1261)	3%	3%	3%
Pari-mutuel wagering tax (2-1208.01)	2.5% to 4% of wagers with the first $10 million exempt from the tax, & 2% of the first taxable $70 million retained for racetrack improvements.		

FUND 10000 - GENERAL FUND (CONT'D.)

Fund Summary	2006-07	2007-08	2008-09
Revenue:			
Pari-mutuel wagering tax	233,332	233,834	215,566
Mechanical amusement devices fees	497,038		
Refunds	(2,845)	(115)	(2,180)
Bingo, Lottery & Distributor Taxes	3,220,389	3,373,619	3,326,620
Refunds	(380)	(101)	(50)
Lodging tax administration fee	345,301	376,775	387,355
Sales tax permits	350		
Refunds			
Lodging tax permits			
Litter fee licenses			
Refunds			
Cigarette dealer licenses	27,000	24,500	24,500
Nonresident contractor registration & permits	23,908	24,500	22,250
Refunds			
Bingo, Lottery & Distributor License	196,035	144,455	120,448
Refunds	(2,010)	(1,530)	(2,355)

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
After fiscal year 2005-06, transfer of 20% of receipts associated with this activity, not to exceed $750,000.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	321,468	621,156	644,278
Revenue:			
Investment interest	19,490	27,155	25,046
Transfers in	750,000	750,000	750,000
Miscellaneous adjustments		1,285	
Total Revenue	769,490	778,440	775,046
Expenditures:			
Salaries	349,376	565,391	566,364
Benefits	116,331	187,333	213,036
Operating expenses	2,871	786	
Travel	1,224	1,808	
Capital outlay			
Total Expenditures	469,802	755,318	779,400
Ending Balance	621,156	644,278	639,924
Highest month-ending balance	819,812	956,243	869,912
Lowest month-ending balance	121,067	256,626	183,079

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 1017, Laws 2004, created this fund for the purpose of acquiring lists, software, programming, computer equipment, and other technological methods for enforcement. Original funding of $500,000 was the result of the tax amnesty program. Section 77-5601 (7) indicated this fund shall terminate on 07/01/2006. Expenditures shown for 2006-07 were prior year obligations. Fund officially terminated on 10/20/2006. Remaining fund balance of $108,972 was transferred to the General Fund on 10/19/2006.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Original funding was from tax amnesty program.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	133,956	0	0
Revenue:			
Investment interest	1,471		
Transfers in	0		
Transfers out	-108,972		
Total Revenue	-107,501	0	0
Expenditures:			
Salaries			
Benefits			
Operating expenses	21,644		
Travel	0		
Capital outlay	4,811		
Total Expenditures	26,455	0	0
Ending Balance	0	0	0
Highest month-ending balance	121,533	0	0
Lowest month-ending balance	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Airline tax (77-1250)	3%	3%	3%
Carline tax (77-684)	3%	3%	3%
Motor fleet tax (60-3,202)	3%	3%	3%
Uniform System for Preparation of Tax Records (77-1332)	- - - - - - - - - - - -	Actual Cost	- - - - - - - - - - - - - -
Agricultural land valuation manual	$40	$40	$40
Contents only, no binder or tabs	$25	$25	$25
Assessor's reference manuals	$65	$65	$65
Contents only, no binder or tabs	$50	$50	$50
Statute section of assessor's reference manual	$25	$25	$25
Assessor examination	$100	$100	$100

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21550 - PROPERTY ASSESSMENT CASH FUND (77-1342)
EXPENDED IN PROGRAM 112, CONT'D.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	804,054	1,173,672	1,552,544
Revenue:			
Ptas Fees 77-1331	138,343	144,100	135,161
Fleet Proration Fees	264,073	264,968	259,618
Registration / License Fees	18,800	38,770	26,165
Investment Income	67,893	65,161	74,097
Operating Transfers In		218,644	213,509
Airline/Carline 3% collection fee	176,808		
Miscellaneous revenues	34,166	10,958	20,247
Total Revenue	700,083	742,601	728,797
Expenditures:			
Salaries	110,173	65,432	70,638
Benefits	34,938	21,677	26,739
Operating Expenses	181,499	274,327	180,895
Travel	2,753	2,293	4,121
Capital Outlay	1,102		
Miscellaneous Adjustments			-149
Total Expenditures	330,465	363,729	282,244
Ending Balance	1,173,672	1,552,544	1,999,097
Highest month-ending balance	1,133,781	1,520,371	1,987,036
Lowest month-ending balance	781,640	1,106,153	1,487,163

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21551 - AIRLINE AND CARLINE CASH FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Airline tax (77-1249)	---------- Statutory Formula ----------		
Carline tax (77-684)	---------- Statutory Formula ----------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,027,687	339,771	793,671
Revenue:			
Airline Tax	2,098,795	2,692,233	2,127,732
Carline Tax	3,106,898	5,007,118	5,074,572
Transfers out	-5,893,609	-7,288,150	-7,116,978
Investment Interest		42,699	31,881
Total Revenue	-687,916	453,900	117,207
Ending Balance	339,771	793,671	910,878
Highest month-ending balance	3,919,467	5,181,475	2,973,779
Lowest month-ending balance	5,000	43,238	111,645

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Funds are transferred based on legislative appropriations.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,379,432	866,333	1,522,195
Revenue:			
Investment interest	56,740	70,056	75,985
Reimbursements Non-government			
Miscellaneous adjustments			
Sale of surplus property	52	679	
Transfers in	12,500,000	15,500,000	15,000,000
Transfers out			
Total Revenue	12,556,792	15,570,735	15,075,985
Expenditures:			
Salaries	1,048,486	1,050,219	1,020,155
Benefits	326,455	325,260	321,445
Operating expenses	11,649,255	13,452,210	13,419,723
Travel	44,112	56,380	49,151
Capital outlay	1,571	30,804	13,646
Total Expenditures	13,069,879	14,914,873	14,824,120
Ending Balance	866,345	1,522,195	1,774,060
Highest month-ending balance	2,012,607	2,348,709	2,593,213
Lowest month-ending balance	648,322	888,490	923,312

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Collection fee (77-4310.01)	5%	5%	5%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	137,673	103,548	102,447
Revenue:			
Taxes	-39,367	-2,886	-21,931
Investment interest	5,242	4,867	3,904
Total Revenue	-34,125	1,981	-18,027
Expenditures:			
Salaries		2,441	5,287
Benefits		641	1,596
Total Expenditures	0	3,082	6,883
Ending Balance	103,548	102,447	77,537
Highest month-ending balance	139,772	102,447	91,458
Lowest month-ending balance	94,302	98,651	77,537

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

LB 1017, Laws 2004, authorized a $500 application fee and created the Revenue Contractor Enforcement Fund. An approved application exempted contractor labor from sales and use tax on qualifying major renovation projects. Expenses used for review of application, taxpayer education and audit review for enforcement purposes. LB 968, Laws 2006 repealed the $500 application fee requirement effective 07/01/2006

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (77-2704.55)	0	0	0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	78,612	79,075	70,921
Revenue:			
Application Fees	1,000		
Investment interest	3,622	3,803	2,093
Total Revenue	4,622	3,803	2,093
Expenditures:			
Salaries	3,176	9,313	44,841
Benefits	983	2,644	14,275
Total Expenditures	4,159	11,957	59,116
Ending Balance	79,075	70,921	13,898
Highest month-ending balance	79,218	80,733	64,510
Lowest month-ending balance	78,098	70,921	13,898

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Actual expenses are withheld from taxes collected.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,068	3,137	525
Revenue:			
Transfers in	20,000	20,000	40,000
Other services	0		
Investment interest	346	300	428
Total Revenue	20,346	20,300	40,428
Expenditures:			
Salaries	8,881	9,863	10,970
Benefits	3,056	3,468	3,956
Operating expenses	9,340	9,581	9,446
Total Expenditures	21,277	22,912	24,372
Ending Balance	3,137	525	16,581
Highest month-ending balance	13,233	12,372	19,530
Lowest month-ending balance	2,035	525	990

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Actual expenses are withheld from the taxes collected not to exceed $28,000 per fiscal year.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	448	108	219
Revenue:			
Other services	27,550		
Transfers in	110	27,890	28,000
Investment Interest		221	200
Total Revenue	27,660	28,111	28,200
Expenditures:			
Salaries	21,451	21,170	20,993
Benefits	6,549	6,830	7,007
Total Expenditures	28,000	28,000	28,000
Ending Balance	108	219	419
Highest month-ending balance	22,147	23,818	23,993
Lowest month-ending balance	108	109	220

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Actual expenses are withheld from the fees collected.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	7,366	9,375	8,818
Revenue:			
Investment interest	261	344	342
Transfer in	10,000	10,000	10,000
Total Revenue	10,261	10,344	10,342
Expenditures:			
Salaries	5,409	7,391	7,002
Benefits	1,864	2,500	2,411
Operating expenses	979	1,010	3,643
Total Expenditures	8,252	10,901	13,056
Ending Balance	9,375	8,818	6,104
Highest month-ending balance	9,705	9,652	10,422
Lowest month-ending balance	582	812	2,154

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Administrative fee against gross severance tax receipts (57-705)	1%	1%	1%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	398,155	444,143	511,302
Revenue:			
Severance tax	28,414	47,184	39,503
Investment interest	19,174	22,486	24,612
Total Revenue	47,588	69,670	64,115
Expenditures:			
Salaries	1,191	1,915	4,903
Benefits	409	596	1,651
Total Expenditures	1,600	2,511	6,554
Ending Balance	444,143	511,302	568,863
Highest month-ending balance	443,343	510,502	568,063
Lowest month-ending balance	399,839	447,905	514,560

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Incentive application fee – Tier 1 (77-5723)			$1,000
Incentive application fee – Tiers 2,3,5 (77-5723)			2,500
Incentive application fee – Tier 4 (77-5723)			5,000
Incentive application fee – Tier 6 (77-5723)			10,000
Incentive application fee (77-27,187.02)			500

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance			**0**
Revenue:			
Incentive application fees			119,500
Investment interest			19,457
Transfer in			378,389
Total Revenue			517,346
Expenditures:			
Salaries			64,263
Benefits			22,099
Operating expenses			
Total Expenditures			86,362
Ending Balance			430,984
Highest month-ending balance			484,226
Lowest month-ending balance			3,988

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Package XN (77-3,109)	Not Available	Not Available	Not Available
Annual Report (77-3,109)	8	8	8
Tax Expenditure Report (77-3,109)	11	11	11
State Funds Booklet (77-3,109)	6	6	6

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	188,343	174,620	176,308
Revenue:			
Sales of publications	8	1,034	653
Investment interest	8,356	8,287	6,834
Operating Transfers In		4,874	
Total Revenue	8,364	14,195	7,487
Expenditures:			
Salaries	15,190	5,712	48,273
Benefits	6,897	2,402	18,823
Operating expenses			-238
SOS – Temporary Personnel		4,393	
Total Expenditures	22,087	12,507	66,858
Ending Balance	174,620	176,308	116,937
Highest month-ending balance	188,856	176,308	174,257
Lowest month-ending balance	174,620	170,117	116,937

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Percentage of all taxes collected (9-1,101)	40%	40%	40%
Sales agent license fee (9-329) **	$100	$100	$100
Operator's license fee (9-329.02) **	100	100	100
Pickle card dispensing device decal (9-345.03)	50	50	50
Manufacturer-distributor biennial license fee (9-632)	$1,525	$1,525	$1,525

** Changed to a biennial fee in FY2002

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	829,307	998,969	1,382,294
Revenue:			
Bingo & lottery tax	2,155,221	2,245,189	2,210,117
Refunds	-380	-67	-33
Witness fees			21
Reproductions and publications	20		
Bingo, lottery and distributor licenses	196,035	144,455	120,447
Refunds	-1,155	-1,530	-2,355
Investment interest	48,374	63,938	80,686
Reimbursable non-government sources		40	
Tax, fines, forfeits and penalties	-50		
Miscellaneous adjustments			
Sale of surplus property	20	83	147
Transfers out	-300,000	-50,000	-54,060
Total Revenue	2,098,085	2,402,108	2,354,970
Expenditures:			
Salaries	1,238,094	1,175,877	1,180,709
Per Diems			5,200
Benefits	424,578	396,619	394,880
Operating expenses	171,969	355,187	207,879
Travel	79,518	83,802	61,353
Capital outlay	14,264	7,298	8,554
Total Expenditures	1,928,423	2,018,783	1,858,575
Ending Balance	998,969	1,382,294	1,878,689
Highest month-ending balance	1,431,881	1,866,874	2,466,753
Lowest month-ending balance	763,616	992,554	1,511,371

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
License fees (77-4010)	$25	$25	$25
Tobacco products other than snuff (77-4008)	20%	20%	20%
Snuff (77-4008)	20%	20%	$0.44 per oz.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,359,012	3,278,826	9,337,454
Revenue:			
Tobacco products tax	5,670,100	5,869,591	6,612,625
License fees	475	350	650
Investment interest	282,170	285,746	533,740
Transfer to General Fund	-6,000,000		-12,000,000
Tobacco products refunds		-50,738	-567,755
Total Revenue	-47,255	6,104,949	-5,400,740
Expenditures:			
Salaries	6,523	14,191	19,739
Benefits	2,198	4,674	4,712
Operating expenses	24,210	27,456	28,349
Total Expenditures	32,931	46,321	52,800
Ending Balance	3,278,826	9,337,454	3,883,914
Highest month-ending balance	8,698,202	9,337,454	14,622,449
Lowest month-ending balance	3,278,826	3,791,301	3,883,914

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (77-4104)			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,370	0	0
Revenue:			
Application fees			
Investment interest	9		
Total Revenue	9	0	0
Expenditures:			
Salaries	1,103		
Benefits	273		
Travel	3		
Total Expenditures	1,379	0	0
Ending Balance	0	0	0
Highest month-ending balance	270	0	0
Lowest month-ending balance	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	144,261	342,473	260,362
Revenue:			
Incentive Application Fees	188,000	117,500	15,500
Investment interest	10,212	18,727	
Operating Transfers Out			-275,838
Total Revenue	198,212	136,227	-260,338
Expenditures:			
Salaries		165,417	
Benefits		52,921	24
Operating expenses			
Travel			
Capital outlay			
Total Expenditures		218,338	24
Ending Balance	342,473	260,362	0
Highest month-ending balance	324,473	449,808	271,645
Lowest month-ending balance	153,757	260,362	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (77-27,187.02)	$500	$500	$500

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,719	28,875	39,702
Revenue:			
Application Fees	29,500	19,000	
Application Fee Refunds	-1,200	-2,000	-800
Investment interest	535	1,737	
Operating Transfers Out			-38,895
Total Revenue	28,835	18,737	-39,695
Expenditures:			
Salaries	1,337	5,977	
Benefits	342	1,933	7
Total Expenditures	1,679	7,910	7
Ending Balance	28,875	39,702	0
Highest month-ending balance	29,473	47,228	38,591
Lowest month-ending balance	917	28,991	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfers from the Highway Trust Fund as directed by the Legislature.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	758,110	898,885	970,808
Revenue:			
Federal grant			2,981
Investment interest	35,999	42,084	51,183
Transfers in	2,000,000	2,000,000	2,000,000
Sale of surplus property	63	282	254
Total Revenue	2,036,062	2,042,366	2,054,418
Expenditures:			
Salaries	1,257,516	1,216,838	1,088,728
Benefits	420,230	398,139	357,777
Operating expenses	146,597	281,182	154,575
Travel	61,152	61,989	60,767
Capital outlay	9,792	12,295	-3,517
Total Expenditures	1,895,287	1,970,443	1,658,330
Ending Balance	898,885	970,808	1,366,896
Highest month-ending balance	898,885	983,265	1,368,980
Lowest month-ending balance	729,984	674,110	985,813

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (77-4928)	--	--	--

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	12,442	11,913	2,693
Revenue:			
Investment interest	565	399	
Operating Transfers Out			-2,634
Total Revenue	565	399	-2,634
Expenditures:			
Salaries	857	7,722	49
Benefits	237	1,897	10
Total Expenditures	1,094	9,619	59
Ending Balance	11,913	2,693	0
Highest month-ending balance	12,513	11,926	2,634
Lowest month-ending balance	11,913	2,682	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (77-5534)	-		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	58,408	61,022	61,785
Revenue:			
Application fees			
Investment interest	2,741	2,971	
Operating Transfers Out			-61,022
Total Revenue	2,741	2,971	-61,022
Expenditures:			
Salaries	103	1,635	599
Benefits	24	573	164
Operating expenses			
Total Expenditures	127	2,208	763
Ending Balance	61,022	61,785	0
Highest month-ending balance	61,022	62,066	61,022
Lowest month-ending balance	58,607	61,259	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Amateur event fee (81-8,130, 003.03)	$35/event	$35/event	$50/event
Professional event fee (81-8,130.01, 003.03)	$125/event	$125/event	$175/event
Referee & match-maker (81-8,133.01, 003.03)	$25/annually	$25/annualy	$35/annually
Physician, manager, judge, timekeepers, seconds fee (81-8,133.01, 003.03)	$20/annually	$20/annualy	$20/annually
Contestant fee (81-8,133.01, 003.03)	$15/annually	$15/annualy	$20/annually
Announcer fee (81-8,133.01, 003.03)	$10/annually	$10/annualy	$20/annually
Athletic tax (81-8,135)	5% of gross receipts plus 5% sale of TV rights		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	74,273	105,090	155,604
Revenue:			
Amateur MMA athletic tax		4,325	20,189
Professional wrestling tax	14,831	48,445	10,215
Professional boxing tax	164	6,270	
Amateur boxing tax	2,801	2,524	1,372
Other athletic fees and charges	31,989	14,965	19,525
Investment interest	4,168	5,723	13,432
Fines, forfeits and penalties	226	236	8
Professional MMA athletic tax		373	31,976
Entertainment tax			189,758
Transfers In			4,060
Total Revenue	54,179	82,861	290,535
Expenditures:			
Salaries	11,753	14,165	10,495
Benefits	1,213	1,520	1,208
Operating expenses	5,111	7,281	7,516
Travel	5,285	7,227	11,147
Capital Outlay		2,154	
Total Expenditures	23,362	32,347	30,366
Ending Balance	105,090	155,604	415,773
Highest month-ending balance	105,062	155,576	415,773
Lowest month-ending balance	93,409	108,955	154,847

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfers from the General Fund			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	54,954	57,537	3,700,519
Revenue:			
Transfer In		105,000,000	115,000,000
Investment Interest	2,583	3,036,424	3,556,762
Transfers Out			
Total Revenue	2,583	108,036,424	118,556,762
Expenditures:			
Distribution of Aid		104,393,442	113,383,081
Total Expenditures	0	104,393,442	113,383,081
Ending Balance	57,537	3,700,519	8,874,200
Highest month-ending balance	57,537	106,775,941	121,739,705
Lowest month-ending balance	55,156	57,761	4,730,315

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Agencies are billed for actual expenses incurred to supply information.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	21,605	26,158	22,658
Revenue:			
Reproductions and publications	2,475		
Investment interest	1,069	1,342	1,206
Reimbursement non-government			
Sale of surplus property	1,009	32	6,301
Operating Transfers Out		-4,874	
Total Revenue	4,553	-3,500	7,507
Expenditures:			
Operating expenses			
Total Expenditures	0	0	0
Ending Balance	26,158	22,658	30,165
Highest month-ending balance	26,158	31,134	34,383
Lowest month-ending balance	21,686	22,658	22,748

AGENCY 17 - DEPARTMENT OF AERONAUTICS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,946,410	4,868,821	5,353,896
Revenue:			
Aviation fuel taxes	1,404,587	1,627,107	1,479,064
State aircraft pool	496,461	455,487	418,998
Trust fund income	337,846	333,918	319,482
State airfields-operation and rental	338,826	359,590	385,228
Federal funds	16,813,925	15,902,384	12,200,369
Loan repayments	508,247	496,053	503,153
Navigational aids	173,680	177,342	162,555
Other	823,787	719,353	761,004
Total Revenue	20,897,359	20,071,234	16,229,853
Expenditures:			
State aircraft pool	531,978	489,767	433,044
Hanger/fuel/aerial app. loans	743,262	311,891	206,390
Operation of state airfields	1,397,821	462,566	389,934
Navigational aids	435,167	432,049	441,738
Pavement rehabilitation	119,021	131,552	141,014
Airport development aid	17,296,032	16,298,498	12,411,077
Other	1,451,667	1,459,837	1,487,432
Total Expenditures	21,974,948	19,586,160	15,510,629
Ending Balance	4,868,821	5,353,896	6,073,120
Highest month-ending cash balance	6,102,250	5,351,978	6,074,647
Lowest month-ending cash balance	4,253,663	4,681,550	5,279,593

FUND 21710 (cont'.d)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Aviation Fuel Tax (3-148):			
Gasoline	5¢/gal.	5¢/gal.	5¢/gal.
Jet fuel	3¢/gal.	3¢/gal.	3¢/gal.
Fuel tax refund/air schools	3-5¢/gal.	3-5¢/gal.	3-5¢/gal.
State aircraft pool (3-106):			
Aircraft charges/per mile	$2.55-3.50	$2.55-3.50	$2.95-4.10
Pilot charges/per hour	$45.50	$45.50	$66.00
State airfields (3-146):			
Hanger rental/nightly	$4.50 - 12.50	$4.50-12.50	$4.50-12.50
Hanger rental/monthly	$40-81.50	$40-81.50	$40-81.50
Grain storage building rental/square foot/month	3.5-6¢	3.5-6¢	3.5-6¢
Cash rent farm lease/acre	$70-122.50	$70-122.50	$70-122.50
Charge for use of airfield to conduct business (flight training, etc.)/annual	$125-750	$125-750	$125-750

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Noxious Weed Cash Fund was established through legislation adopted in 1989 to receive $30 of the pesticide product registration fee that is assessed against pesticides which are distributed, sold, or offered for sale within this state. (For a description of the use of the remaining pesticide product registration fees collected, refer to Fund 2079.) 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	2006-07	2007-08	2008-09
Annual product registration (amount designated in 2-2634 for Fund 2075)	$30	$30	$30

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	191,750	184,695	150,661
Revenue:			
General business fees	323,932	346,034	343,591
Investment interest	8,622	9,459	10,724
Penalties	0	0	0
Miscellaneous	32,009	25,727	115,221
Total Revenue	364,563	381,220	469,536
Expenditures:			
Bureau of Plant Industry	371,618	415,254	366,540
Total Expenditures	371,618	415,254	366,540
Ending Balance	184,695	150,661	253,657
Highest month-ending balance	255,636	266,581	342,350
Lowest month-ending balance	91,022	100,131	101,763

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Noxious Weed and Invasive Plant Species Assistance Fund was created to allow the Department of Agriculture to receive money as gifts or grants for the purpose of carrying out provisions of the Noxious Weed Control Act. The primary source of revenue to this fund in recent years was a $250,000 transfer from the Commercial Feed Administration Cash Fund in FY08-09. (Also see Fund 20810.) 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	771	85,005
Revenue:			
Interest	771	1,381	8,195
Miscellaneous	62,026	(607)	(82,853)
Deposits from divisions and boards	0	83,460	250,000
Grants – other state agencies	0	0	92,182
Total Revenue	62,797	84,234	267,524
Expenditures:			
Bureau of Plant Industry	62,026	0	92,182
Total Expenditures	62,026	0	92,182
Ending Balance	771	85,005	260,347
Highest month-ending balance	62,796	85,005	260,348
Lowest month-ending balance	0	911	2.479

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application/Permit Fee (2-2705.01)	$50	$50	$50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,944	1,543	1,013
Revenue:			
Application/permit fee	3,400	3,355	5,300
Interest	173	34	119
Total Revenue	3,573	3,389	5,419
Expenditures:			
Weights and Measures	6,974	3,919	1,475
Total Expenditures	6,974	3,919	1,475
Ending Balance	1,543	1,013	4,957
Highest month-ending balance	4,885	1,013	4,957
Lowest month-ending balance	1,543	10	1,066

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Grain Inspection (2-3814)	- - - - - - - - - See description - - - - - - - - -		
Grain Analysis (2-3814)	- - - - - - - - - See description - - - - - - - - -		
Grain Certificate (2-3814)	- - - - - - - - - See description - - - - - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	0	0	0
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Nebraska Weed Book ((81-201)			
a) Books picked up in the Lincoln office	22.50	22.50	22.50
b) Books sent to the purchaser via UPS or U.S. Postal	25.00	25.00	25.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	110,983	104,909	94,908
Revenue:			
Book publication	20,518	18,053	22,205
Interest	4,456	4,306	3,731
Miscellaneous	(24,987)	(24,998)	(25,000)
Sales Tax	4	(31)	(10)
Total Revenue	(9)	(2,670)	926
Expenditures:			
Bureau of Plant Industry	6,065	7,331	8,847
Total Expenditures	6,065	7,331	8,847
Ending Balance	104,909	94,908	86,987
Highest month-ending balance	104,909	94,908	86,897
Lowest month-ending balance	89,370	81,127	74,404

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund)	$45	$45	$70
Pesticide dealer license (2-2635)	$25	$25	$25
Duplicate dealer's license (2-2635)	$10	$10	$10
Late fees (2-2634, 2-2635)	25% of fee due and owing per month, NTE 100%		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	295,445	169,481	216,605
Revenue:			
Product registration	250,575	256,500	396,725
Interest	12,586	9,851	12,236
Reimbursement	137,063	123,467	0
Dealers	32,800	31,950	32,163
Penalties	4,211	33,562	11,641
Miscellaneous	567	310	1,130
Total Revenue	437,802	455,640	453,895
Expenditures:			
Bureau of Plant Industry	422,522	255,858	260,769
Agricultural Laboratories	141,244	152,659	91,108
Total Expenditures	563,766	408,517	351,877
Ending Balance	169,481	216,605	318,623
Highest month-ending balance	396,569	294,203	397,253
Lowest month-ending balance	135,397	61,667	118,273

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Inspection Fees (54-856)	NTE 15¢/ton	NTE 15¢/ton	NTE 15¢/ton
Inspection Fees (54-856) actual*	10¢/ton**	10¢/ton**	06¢/ton**
Small Package Inspection Fees (paid in lieu of inspection fee) (54-856)	$25	$25	$25
License Fees (54-850)	$15	$15	$15

Note: The minimum inspection fee is five dollars.

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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	183,369	413,159	897,461
Revenue:			
Inspection fee	904,919	1,071,350	1,044,824
Firm registration	25,530	30,510	30,240
Interest	19,094	36,212	47,645
Miscellaneous	11,113	21,445	2,405
Operating Transfer	0	0	(250,000)
Total Revenue	960,656	1,159,517	875,114
Expenditures:			
Bureau of Plant Industry	348,354	298,026	341,101
Agricultural Laboratories	382,512	377,189	458,329
Total Expenditures	730,866	675,215	799,430
Ending Balance	413,159	897,461	973,145
Highest month-ending balance	603,286	1,069,846	1,323,487
Lowest month-ending balance	201,861	574,766	838,927

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	227,401	169,814	152,917
Revenue:			
Inspection fee	301,116	318,243	310,674
Firm registration	23,620	21,595	22,515
Interest	13,403	12,481	11,142
Miscellaneous	8,506	15,858	8,864
Total Revenue	346,645	368,177	353,195
Expenditures:			
Bureau of Plant Industry	227,531	198,161	173,576
Agricultural Laboratories	176,701	186,913	178,286
Total Expenditures	404,232	385,074	351,862
Ending Balance	169,814	152,917	154,250
Highest month-ending balance	352,837	311,721	307,870
Lowest month-ending balance	169,764	152,867	154,200

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Import egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Turkey fees (2-3408)	NTE 3¢/turkey	NTE 3¢/turkey	NTE 3¢/turkey
Egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Import egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Turkey fees (2-3408) actual	2¢/tom	2¢/tom	2¢/tom
Turkey fees (2-3408) actual	1.5¢/hen	1.5¢/hen	1.5¢/hen

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	62,495	73,574	76,069
Revenue:			
Egg fees	256,265	238,700	237,154
Turkey fees	60,303	57,892	37,783
Import egg fees	28,282	31,563	36,022
Interest	4,605	5,135	4,994
Egg fee refunds and miscellaneous adjustments	(116,946)	(83,320)	(90,980)
Total Revenue	232,509	249,970	224,973
Expenditures:			
Poultry and Egg Development	221,430	248,475	211,477
Total Expenditures	221,430	248,475	211,477
Ending Balance	73,574	76,069	89,565
Highest month-ending balance	112,186	130,233	120,943
Lowest month-ending balance	57,742	75,726	89,222

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Professional Fees (2-3808)	- - - - See description (affecting all years) - - - -		
Export Marketing Services (2-3808)	- - - - See description (affecting all years) - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	97,552	122,896	100,563
Revenue:			
Professional fees/Export marketing services	37,835	42,000	39,309
Interest	5,115	5,333	4,240
Miscellaneous	68,947	51,553	49,374
	5,200		
Total Revenue	117,097	98,886	92,923
Expenditures:			
Administration	91,753	116,735	81,872
Dairies and Foods	0	4,484	9,612
Total Expenditures	91,753	121,219	91,484
Ending Balance	122,896	100,563	102,002
Highest month-ending balance	131,812	120,986	102,022
Lowest month-ending balance	98,340	97,159	80,188

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Registration fees (2-3103)	$100	$100	$100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,038	1,440	2,273
Revenue:			
Registration fees	500	800	700
Interest	60	95	119
Total Revenue	560	895	819
Expenditures:			
Agricultural Laboratories	158	62	133
Total Expenditures	158	62	133
Ending Balance	1,440	2,273	2,959
Highest month-ending balance	1,627	2,389	3,926
Lowest month-ending balance	1,170	1,714	2,648

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Certification Fee (81-2,174)			
1-250 colonies	$150	$150	$150
251-500 colonies	$200	$200	$200
501-1,000 colonies	$300	$300	$300
More than 1,000 colonies	$400	$400	$400
Special inspections (81-2,174 & 81-2,173)	- - - - - - - $15/hour plus $.24 a mile - - - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,449	1,423	1,638
Revenue:			
Certification service fee	150	150	150
Interest	61	70	77
Miscellaneous			
Penalties			
Total Revenue	211	220	227
Expenditures:			
Bureau of Plant Industry	237	5	4
Total Expenditures	237	5	4
Ending Balance	1,423	1,638	1,861
Highest month-ending balance	1,462	1,638	1,861
Lowest month-ending balance	1,240	1,429	1,645

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 20880 - MANUFACTURING MILK CASH FUND (2-3930)
EXPENDED IN PROGRAMS 057 AND 061

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Manufacturing Milk Cash Fund receives fees charged as license fees for producers, plants manufacturing dairy products other than those required to be Grade A and other persons handling such milk or dairy products. The fund is used to defray department expenses in administering the Nebraska Manufacturing Milk Act in such areas as inspecting and licensing. The activities of this cash fund were closed out on September 1, 2007, when the balance was transferred to the Pure Milk Cash Fund. Fees assessed under the Manufacturing Milk Program are now deposited in the Pure Milk Cash Fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Manufacturing Milk Fees (2-3930)			
License Fees (Annual):			
Dairy Plant	$100	$100	$100
Transfer Station	50	50	50
Fieldman	25	25	25
Producer	35	35	35
Hauler-Sampler	25	25	25

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	11	46	0
Revenue:			
Manufacturing milk fees	1,885	1,985	0
Field licenses	275	175	0
Interest	50	23	0
Operating transfers	0	(1,609)	0
Total Revenue	2,210	574	0
Expenditures:			
Dairies & Foods	2,175	620	0
Total Expenditures	2,175	620	0
Ending Balance	46	0	0
Highest month-ending balance	1,844	1,862	0
Lowest month-ending balance	46	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	68,602	64,666	31,559
Revenue:			
Inspection fee	621,339	636,330	717,698
Permit fee	74,468	72,229	77,876
Interest	15,334	16,244	14,807
Miscellaneous	2,295	1,179	4,217
Penalties	3,520	5,730	4,790
Total Revenue	716,956	731,712	819,388
Expenditures:			
Dairies & Foods	644,197	672,766	702,177
Agricultural Laboratories	76,695	92,053	76,719
Total Expenditures	720,892	764,819	778,896
Ending Balance	64,666	31,559	72,051
Highest month-ending balance	512,735	513,788	559,954
Lowest month-ending balance	63,461	30,407	70,900

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Permit Fees (81-2,270[1])	$61.72	$63.26	$71.49
Inspection Fees (81-2,270):			
Restaurant	$6.40 plus 30.86	88.56 plus 31.63	100.07 plus 35.74
Mobile units	$30.86 per unit	$31.63 per unit	$35.74 per unit
Bakery	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Food processing establishment	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Retail food store	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Food storage establishment	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Salvage operation	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Temporary food service	$61.72 plus 30.86	$63.26 plus 31.63	$71.49 plus 35.74
Vending machines:			
1 - 10 machines	$12.34	$12.65	$14.29
11 - 20 machines	$24.69	$25.30	$28.58
21 - 30 machines	$37.02	$37.95	$42.87
31 - 40 machines	$49.36	$50.60	$57.16
Over 40 machines	$61.70	$63.25	$71.45
Operating without a permit	$60	$60	$60
Pushcart	$12.34/pushcart	$12.65/pushcart	$14.29/pushcart
Licensed beverage establishment	- - - - - - - $58.94 plus 29.47 each additional operation - - - - - - -		
Convenience Store	$61.72 plus 30.86	$63.26 plus 31.63	$71.49 plus 35.74
Limited Food Service	$61.72 plus 29.47	$63.26 plus 30.35	$71.49 plus 35.74
Commissary	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Caterer	$86.40 plus 30.86	$88.56 plus 31.63	$100.07 plus 35.74
Itinerant Food Vendor	----	$63.26 plus 31.63	$71.49 plus 35.74

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Sale of animal parts (81-2237)	- - - - - - - See Fund Description - - - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Investment interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Animal damage control	0	0	0
Total Expenditures	0	0	0
Ending Balance	0	0	0
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
54-2292 creates a fund for collection of gifts, grants, costs and charges.	0	0	0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
	0	0	0
Total Expenditures	0	0	0
Ending Balance	0	0	0
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Seed Sample Analysis (81-2,147.06)*			
Testing Fees:			
Purity (depending on seed)	$6-$45/sample	See below	
Germination (depending on seed)	$10-$25/sample	See below	
Noxious (depending on seed)	$2-$15/hour	See below	
Complete (depending on seed)	$16-$75/sample	See below	
Tetrazolium (depending on seed)	$15-$20/sample	See below	
Special Tests:			
Cold test (corn and soybean)	$10.	See below	
Rush tests	- $5 = ¼ sample charge	See below	
Annual Bluegrass	$15/hour	See below	
Soybean Stress Test (complete)	$26	See below	
All States Noxious Weed Exam	$3/plus Nebraska noxious price	See below	
Seed Count	$4/sample	See below	
Sweetclover species purity test	$15/sample	See below	
Seed Firm Registration (81-2,147.10)	$25 to $750/annual	$25 to $750/annual	$25 to $750/annual

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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	55,452	55,450	50,299
Revenue:			
Seed sample analysis	20,395	3,615	0
Seed firm registration	47,150	43,685	48,220
Interest	2,522	2,359	2,212
Miscellaneous	640	(160)	(50)
Fines and Penalties	0	1,110	500
Total Revenue	70,707	50,609	50,882
Expenditures:			
Agricultural Laboratories	63,060	50,883	48,582
Bureau of Plant Industry	4,649	4,877	4,749
Total Expenditures	67,709		
	135,418	55,760	53,331
Ending Balance	55,450	50,299	47,851
Highest month-ending balance	71,136	62,912	62,725
Lowest month-ending balance	32,234	28,400	30,140

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Nursery Grower Inspection (2-1016) prior to June 1	- - - - - - - $25/acre plus $5 each additional acre - - - - - -		
Nursery Grower Inspection (2-1016) after June 1 (includes driving time)	- - 24¢/mile plus $15/hour - -		$.42/mile plus $24/hr.
Nursery Dealers Cert. (2-1017)	$100 annually	$100 annually	$100 annually
Field Inspections (2-1020)	- - 24¢/mile plus $15/hour - -		$.42/mile plus $24/hr.
Nuisance-abatement (2-1032)	Expense	Expense	Expense
Corn Borer Certificate Fees	25¢ each	25¢ each	25¢ each
Phytosantiary certificate	$30	$30	$30
Phytosanitary certificate (phone)	$7 additional	$7 additional	$7 additional
Phytosantiary inspections, includes driving time	- - 24¢/mile plus $15/hour - -		$.42/mile plus $24/hr.
Corn Borer License Fees	$50	$50	$50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	37,203	47,276	57,851
Revenue:			
Nursery inspection	22,723	20,552	20,666
Nursery dealers	74,000	80,800	82,300
Field inspections	1,961	587	0
Interest	1,539	2,328	1,969
Corn Borer License fees and certificates	8,359	10,092	7,950
Phytosanitary Certificates & inspections	78,874	88,165	95,538
Miscellaneous	2,285	15,085	7,038
Total Revenue	189,741	217,609	215,461
Expenditures:			
Bureau of Plant Industry	169,668	217,034	211,848
Total Expenditures	169,668	217,034	211,848
Ending Balance	57,276	57,851	61,464
Highest month-ending balance	63,275	57,851	72,220
Lowest month-ending balance	3,309	7,351	16,027

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Sale of publications (81-2,164)	- - - - - See Fund Description - - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	14,469	14,331	80,692
Revenue:			
Interest	577	967	15,256
Miscellaneous	6,289	91,856	(13,393)
Market News Fees	15,300	16,900	14,200
Total Revenue	22,166	109,723	16,063
Expenditures:			
Administration	500	21,787	0
Administration – Market News	21,804	21,575	25,661
Total Expenditures	22,304	43,362	25,661
Ending Balance	14,331	80,692	71,094
Highest month-ending balance	89,460	90,161	91,053
Lowest month-ending balance	14.320	37,891	71,084

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	48,382	75,551	90,087
Revenue:			
Milk inspection fees	316,235	346,543	386,104
Licenses	11,225	0	125
Interest	3,412	4,448	6,116
Miscellaneous	538	2,107	1,299
Total Revenue	331,410	353,098	393,644
Expenditures:			
Dairies & Foods	208,016	218,824	202,484
Agricultural Laboratories	96,225	119,738	110,991
Total Expenditures	304,241	338,562	313,475
Ending Balance	75,551	90,087	170,256
Highest month-ending balance	81,543	93,383	170,256
Lowest month-ending balance	56,487	77,090	116,457

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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
Over 2,000,000 pounds per month	---	1,000	1,000
Receiving Station	100	200	200
Plant Fabricating Single-Serv. Articles	100	300	300
Milk Distributor	75	150	150
Transfer Station	50	100	100
Milk Tank Truck Cleaning Facility	50	100	100
Milk Transportation Company ($25/truck, Minimum of $100)	25	25	25
Milk Tank Truck	No fee	No fee	No fee
Milk Hauler	25	25	25
Field Representative	---	25	25
Milk Producer	no fee	no fee	no fee
Inspection Fees:			
Raw milk produced on Grade "A" farm, pasteurized at a Grade "A" plant	- - - - 3¢ per hundred weight (all years) - - - -		
Raw milk produced on Grade "A" farm, pasteurized at a manufacturing milk plant	- - - - 2 & 1/2¢ per hundred weight (all yrs) - - - -		
Raw milk produced on Grade "A" farm, shipped and processed outside Nebr.	- - - - 2 & 1/2¢ per hundred weight (all yrs) - - - -		
Raw milk produced outside Nebraska on Grade "A" farm, pasteurized at a Grade "A" plant in Nebraska	- - - - 3/4¢ per hundred weight (all years) - - - -		
Raw milk purchased directly off farm by first Producer		.018/cwt	.018/cwt
Milk produced by a milk plant	---	.013/ctw	.013/cwt
Components of milk processed at a milk plant	---	.009/cwt	.009/ctw

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Veterinary inspection at auction market (54-1180)	Minimum veterinarian inspection fees set by regulation (guaranteed daily min. salary is $25)		
Livestock or poultry establishment license (54-1904)	$50 annually	$50 annually	$50 annually
Livestock or poultry establishment license (54-1904) actual	0	0	0
Rendering establishment (54-1904)	$300 annually	$300 annually	$300 annually
Livestock dealer (54-1704)	$50 annually	$50 annually	$50 annually
Livestock auction market license fee (54-1165)	$150 annually	$150 annually	$150 annually
Pet feed establishment (54-1904)	$300 annually	$300 annually	$300 annually

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	172,715	12,509	10,173
Revenue:			
Inspection fees	539,341	519,186	548,507
Licenses	16,925	16,650	16,450
Interest	1,943	1,740	1,691
Miscellaneous	9,956	10,040	9,658
Total Revenue	568,165	547,616	576,306
Expenditures:			
Bureau of Animal Industry	573,371	549,952	574,178
Total Expenditures	573,371	549,952	574,178
Ending Balance	12,509	10,173	12,301
Highest month-ending balance	64,639	57,806	57,246
Lowest month-ending balance	12,449	7,365	9,302

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Potato taxes (2-1807)	NTE 2¢/CWT	NTE 2¢/CWT	NTE 2¢/CWT
Potato taxes (2-1807) actual	.75¢/CWT	.75¢/CWT	.75¢/CWT

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	33,162	8,041	10,096
Revenue:			
Potato fees	47,802	53,808	47,140
Interest	1,305	1,321	1,086
Miscellaneous/Fines and Penalties	19	246	233
Total Revenue	49,126	55,375	48,459
Expenditures:			
Potato Development	74,247	53,320	57,601
Total Expenditures	74,247	53,320	57,601
Ending Balance	8,041	10,096	954
Highest month-ending balance	59,745	43,021	52,577
Lowest month-ending balance	7,774	9,830	688

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Domesticated cervine license fee (54-2306)	$2.50/animal*	$2.50/animal*	$2.50/animal*
Domesticated cervine animal facility inspection Fee (54-2308)	$3.00/animal**	(Once every three years after initial inspection)	

*Minimum fee is $25; maximum fee is $200.
**Minimum fee, $30; maximum fee, $300.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,977	10,078	3,441
Revenue:			
Registration fees	8,481	5,624	4,858
Interest	388	536	79
Miscellaneous	150	330	175
Total Revenue	9,019	6,490	5,112
Expenditures:			
Bureau of Animal Industry	3,918	13,127	7,398
Total Expenditures	3,918	13,127	7,398
Ending Balance	10,078	3,441	615
Highest month-ending balance	10,981	14,158	2,270
Lowest month-ending balance	4,393	3,441	615

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See the following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	162,954	169,973	84,315
Revenue:			
Registration	594,224	643,914	680,826
Voluntary registration	7,290	8,149	7,418
Laboratory fees	40,976	34,674	35,669
Interest	19,734	22,295	19,846
Miscellaneous	17,499	7,336	15,256
Permit fee	2,351	2,644	2,954
NTIP Testing	26,794	27,708	0
Total Revenue	708,868	746,720	761,969
Expenditures:			
Weights and Measures	701,849	832,378	671,433
Total Expenditures	701,849	832,378	671,433
Ending Balance	169,973	84,315	174,851
Highest month-ending balance	613,649	661,457	637,212
Lowest month-ending balance	169,603	83,315	174,481

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Weights & Measures Division fees (89-187):			
Scales:			
Up to 35 lb. capacity	$12.14	$12.87	$13.64
Multi-unit scales	55.84	59.19	62.74
Over 35 up to 1,000 lb. capacity	19.42	20.58	21.83
Over 1,000 up to 4,000 lb. capacity	36.42	38.61	40.93
Over 4,000 up to 50,000 lb. capacity	41.27	43.75	46.38
Over 50,000 up to 150,000 lb. capacity	43.70	46.32	49.10
Over 150,000 lb. capacity	92.24	97.77	103.64
Length measuring devices:			
Fabric or other	20.88	22.13	23.46
Dry measure	12.14	12.87	13.64
Pumps:			
Service station dispensers--per measuring element	9.22	9.77	10.36
High-capacity service station dispensers over 20 gallons per minute--per hose	21.85	23.16	24.55
Compressed natural gas--per hose	97.10	102.93	109.11
Meters:			
Vehicle tank meters	18.45	19.56	20.73
Loading rack meters	36.42	38.61	40.93
Liquid petroleum gas meters	44.67	47.35	50.19
Liquid fertilizer meters	41.27	43.75	46.38
Liquid feed meters	41.27	43.75	46.38
Cryogenic	58.27	61.77	65.48
Mass flow metering systems:			
Mass flow meters (all liquid)	83.51	88.52	93.83
Permit Fee (89-187.02)	$5/one-time	$5/one-time	$5/one-time
Scale Registration (Title 27, Chapter 1, Section 5)	- - - - - - $45 per individual - - - - - -		
Standard Laboratory Fee Schedule			
Tolerance testing	$80/hr	$80/hr	$80/hr
Test kits	$80/hr	$80/hr	$80/hr
Liquid measure	$80/hr	$80/hr	$80/hr
Metal volumetric field standard	$80/hr	$80/hr	$80/hr
Linear measure	$80/hr	$80/hr	$80/hr
LPG (Pressurized Provers)	$80/hr	$80/hr	$80/hr
Pressure standards and gauges	$80/hr	$80/hr	$80/hr

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Annual license fee (2-3520)	$2.50	$2.50	$2.50
Inspection fees: (2-3520)			
Retailers:			
1-10 thirty dozen cases annual average per week	5.00	5.00	5.00
11-25 thirty dozen cases annual average per week	7.50	7.50	7.50
26 or more thirty dozen cases annual average week	10.00	10.00	10.00
Egg Handlers:			
1-10 thirty dozen cases annual average week	5	5	5
11-200 thirty dozen cases annual average week	25	25	25
201-500 thirty dozen cases annual average week	50	50	50
501-1000 thirty dozen cases annual average week	75	75	75
1001-1500 thirty dozen cases annual average week	100	100	100
1501-2000 thirty dozen cases annual average week	125	125	125
2001-2500 thirty dozen cases annual average week	150	150	150
2501 or more thirty dozen cases annual average week	200	200	200

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,137	673	45
Revenue:			
Egg licenses and inspection fees	85	77	42
Interest	75	14	4
Total Revenue	160	91	46
Expenditures:			
Bureau of Dairies and Foods	1,624	719	7
Total Expenditures	1,624	719	7
Ending Balance	673	45	84
Highest month-ending balance	2,083	609	88
Lowest month-ending balance	673	45	81

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for a schedule of fees			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	477
Revenue:			
Federal contracts and grants reimbursed	0	0	0
Professional and technical services	0	1,310	2,500
Interest	0	23	59
Miscellaneous	0	0	0
Deposits from divisions and boards	0	0	0
Total Revenue	0	1,333	2,559
Expenditures:			
Agricultural Laboratories	0	856	337
Total Expenditures	0	856	337
Ending Balance	0	477	2,699
Highest month-ending balance	0	1,354	2,700
Lowest month-ending balance	0	0	480

Schedule of Fees and Taxes

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

Screening fees are based on the analysis of a single sample.
Confirmation fees are based on duplicate analysis of a sample.
For more than one sample containing the same analyte, the fee will be reduced by $10 for all additional samples.

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Reimbursement revenue	*See below	*See below	*See below

*Reimbursement revenue is based upon actual costs incurred by the department.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Annual product registration (amount designated in 2-2634 for Fund 2195)	$60	$60	$60

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	530,512	558,360	667,088
Revenue:			
Pesticide fee	647,840	679,740	687,299
Interest	33,209	35,711	39,421
Miscellaneous	(15)	3,453	2,713
Total Revenue	681,034	718,904	729,433
Expenditures:			
Bureau of Plant Industry	653,186	610,176	579,064
Total Expenditures	653,186	610,176	579,064
Ending Balance	558,360	667,088	817,457
Highest month-ending balance	962,681	1,012,127	1,143,375
Lowest month-ending balance	407,370	432,074	542,475

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Facility license fee for a facility not housing dogs or cats (54-627)	$150	$150	$150
Initial license fee (54-627)	---	---	$125
Facilities with 10 or fewer dogs and cats (54-627)	---	---	$150
Facilities with 11 to 50 dogs or cats (54-627)	---	---	$200
Facilities with over 50 dogs or cats (54-6270	---	---	$250
Failure to renew license prior to expiration date	---	---	$20

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	61,572	54,898	55,373
Revenue:			
Registration fees	107,950	126,425	123,270
Interest	2,179	1,917	1,767
Miscellaneous	2,352	2,135	2,161
Total Revenue	112,481	130,477	127,198
Expenditures:			
Bureau of Animal Industry	119,155	130,002	122,957
Total Expenditures	119,155	130,002	122,957
Ending Balance	54,898	55,373	59,612
Highest month-ending balance	71,211	68,650	72,000
Lowest month-ending balance	13,377	3,861	97

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Per 160 gallons of juice produced or received (53-304)	$20	$20	$20
Shippers license (53-123.15)	---	$500	$500
Excise tax (2-5602)	---	1 cent/lb.	1 cent/lb

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,401	4,125	90,143
Revenue:			
Alcohol taxes	9,196	9,705	14,597
Excise tax	0	2,587	8,610
Shippers License	0	96,000	125,000
Interest	228	1,317	4,231
Miscellaneous	0	1,011	0
Total Revenue	9,424	110,620	152,438
Expenditures:			
Administration	6,700	24,602	169,203
Total Expenditures	6,700	24,602	169,203
Ending Balance	4,125	90,143	73,378
Highest month-ending balance	10,189	100,965	148,126
Lowest month-ending balance	1,421	3,667	64,670

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Office Management Services (81-201.04)	- - - - - - See Fund Description - - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,384	903	13,748
Revenue:			
Federal contracts and grants reimbursed	0	0	0
Professional and technical services	362,141	380,945	381,174
Interest	1,674	1,810	1,419
Miscellaneous	205	(654)	812
Deposits from divisions and boards	81,574	80,022	81,719
Total Revenue	445,594	462,123	465,124
Expenditures:			
Administration	451,075	449,278	455,988
Total Expenditures	451,075	449,278	455,988
Ending Balance	903	13,748	22,884
Highest month-ending balance	15,681	20,599	29,526
Lowest month-ending balance	903	2,284	13,651

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,018,521	2,700,121	2,228,447
Revenue:			
Asset assessment fees	2,150,788	2,235,298	2,497,651
Examination fees	1,159,709	1,119,438	1,257,371
Charter, license and application fees	352,886	308,021	271,061
Investment interest	161,436	150,249	112,212
Other	38,909	32,023	97,713
Total Revenue	3,863,728	3,845,029	4,236,008
Transfer to Banking Cash Fund (21930)	0	0	200,000
Expenditures:			
Enforcement of Standards:			
Banks, industrials, trust companies	3,300,088	3,434,447	3,660,787
Credit unions, building and loan associations	141,164	140,847	152,662
Small loan companies	168,105	183,796	209,966
Mortgage bankers	263,487	276,518	276,661
Delayed deposit services	309,284	281,095	319,124
Total Expenditures	4,182,128	4,316,703	4,619,200
Ending Balance	2,700,121	2,228,447	1,645,255
Highest month-ending balance	4,217,387	3,807,360	3,415,161
Lowest month-ending balance	2,561,007	2,059,627	1,640,165

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Assessment fees (per $1,000 of assets) (8-601)	* See note	* See note	* See note
Examination fees - chartered institutions (per hour)(8-601)	45	45	45
New rate effect January 1, 2009			50
Executive officer's license - initial/renewal (8-602)	50/15	50/15	50/15
Loan officer's license (credit union) Initial/renewal (8-602)	25/15	25/15	25/15
Personal loan license (8-602)	50	50	50
Pledged securities deposit (per $1,000 face value) (8-602)	1.50	1.50	1.50
Substitute/change pledged securities (8-602)	15	15	15
Charter fee (8-602):			
Bank	- - - - 1.50/$1,000 authorized capital - $225 min. - - - -		
Trust company	- - - - 1.50/$1,000 authorized capital - $225 min. - - - -		
Credit card bank	- - - - 1.50/$1,000 authorized capital - $225 min. - - - -		
Credit union (Certificate of Approval)	10	10	10
Investigating application to form (8-602):			
Bank, credit card bank	2,500 min.	2,500 min.	2,500 min.
Trust company	1,000 min.	1,000 min.	1,000 min.
Move location application (8-602)	250	250	250
Branch application (8-602)	250	250	250
Articles of incorporation filing fee:			
Bank, trust company	100	100	100
Credit union (8-602)	50	50	50
Amend articles of incorporation:			
Bank, trust company	50	50	50
Credit union (8-602)	15	15	15
Late fees (8-169)			
Bank, savings & loan (per day)	50	50	50
Credit union (per day)	5	5	5
Sale of checks (application fee) (8-1006)	1,000	1,000	1,000
Sale of checks (annual renewal) (8-1009)	250	250	250
Change of control fee (8-602)	500	500	500
Interstate application fee	5,000	5,000	5,000
Application fee for cross-industry merger (8-602)	500	500	500
Application fee-bank merger (8-602)	500	500	500
Application fee-branch trust office (8-602)	500	500	500
Application fee-representative trust office (8-602)	500	500	500
Application fee-credit card bank	5,000	5,000	5,000
Sales finance company license:			
Initial & renewal (45-346,348)	150	150	150
Installment loan company license:			
Initial (45-1005)	500	500	500
Renewal (45-1013)	250	250	250
Relocation (45-1013)	150	150	150

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Examination fee - sales finance & installment loan companies (45-130)	85/hr.	85/hr.	85/hr.
New rate effective January 1, 2009			145/hr.
Delayed deposited services license:			
Initial (45-906)	500	500	500
Renewal (45-910)	150	150	150
Branch (45-915)	150	150	150
Branch renewal (45-910)	100	100	100
Relocation (45-915)	150	150	150
Examination fee-delayed deposit services (45-920)	85/hr.	85/hr.	85/hr.
New rate effective January 1, 2009			125/hr.
Mortgage bankers registration fee (one-time fee for exempt companies)	50	50	50
Registration fee (45-704)	200	200	200
Registration renewal (45-704)	100	100	100
Mortgage bankers license			
Initial (45-705)	400	400	400
Renewal (45-706)	200	200	200
Branch license (45-705)		75	75
Branch license renewal (45-706)		75	75
Change in control fee (45-725)		200	200
Examination fee-mortgage bankers (45-710)	Actual cost	Actual cost	Actual cost

* 2006-07 through 2007-08 assessment fee:

For assets between 0 and $150 million:	$.135 / $1,000
For assets between $150 and $250 million:	$.110 / $1,000
For assets between $250 and $750 million:	$.080 / $1,000
For assets above $750 million:	$.070 / $1,000

2008-09 assessment fee:

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

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Securities registration fee (8-1108)	*	*	*
Broker-dealer license (8-1103)	$250	$250	$250
Issuer dealer license (8-1103)	100	100	100
Investment advisor license (8-1103)	200	200	200
Agent/representative licenses (8-1103)	40	40	40
Nebr. Securities Examination (8-1103)	5	5	5
Private offering fee (8-1111)	200	200	200
Seller-assisted marketing plan (59-1722)			
Filing fee	100	100	100
Amendment fee	50	50	50
Renewal fee	50	50	50
Loan broker fee (45-191.02)	150	150	150
Renewal fee (45-191.02)	100	100	100
Amendment fee (45-191.02)	50	50	50
Franchise fee (59-1722)	100	100	100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	7,073,292	8,436,311	20,004,303
Revenue:			
Securities registration fees	13,573,121	18,371,914	18,729,686
License fees	4,331,120	4,714,630	4,664,545
Investment interest	317,097	568,880	1,010,340
Other	222,525	3,087	499,503
Total Revenue	18,443,863	23,658,511	24,904,074
Transfer to General Fund	16,000,000	11,000,000	19,000,000
Expenditures:			
Enforcement of Standards-Securities	1,080,923	1,090,519	1,188,388
Total Expenditures	1,080,923	1,090,519	1,188,388
Miscellaneous adjustment to fund balance	79	0	0
Ending Balance	8,436,311	20,004,303	24,719,989

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

Highest month-ending balance (excludes non-cash asset accounts)	10,698,438	19,937,245	27,464,753
Lowest month-ending balance (excludes non-cash asset accounts)	1,902,194	5,533,405	15,984,211

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	165	18,939	18,894
Revenue:			
Investment interest	271	397	0
Reimbursement: non-government sources	0	0	0
Grants: non-government sources	35,000	0	0
Contributions	0	0	0
Total Revenue	35,271	397	0
Transfer from Financial Institutions Assessment Cash Fund (21910)	0	0	200,000
Expenditures:	16,497	442	96,532
Ending Balance	18,939	18,894	122,362
Highest month-ending balance	27, 330	19,177	122,362
Lowest month-ending balance	0	18,814	0

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Meter fee (81-550)	.20	.20	.20

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	608,434	607,468	596,589
Revenue:			
Meter fees	115,025	116,218	116,954
Grants	105,598	101,846	89,893
Interest/Other	26,696	27,847	26,278
Total Revenue	247,319	245,911	233,125
Expenditures:			
Personal services	199,966	202,103	207,210
Operating expenses	9,964	12,416	15,047
Travel expenses	35,355	42,271	39,621
Capital outlay	0	0	5,205
Total Expenditures	245,285	256,790	267,083
Ending Balance	607,468	596,589	562,631
Highest month-ending balance	614,434	610,327	592,408
Lowest month-ending balance	520,887	513,934	512,820

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	692,669	870,737	876,975
Revenue:			
Plan reviews	129,615	135,988	122,298
Inspection fees:			
Liquor	24,850	23,946	21,760
Health	41,255	40,450	41,192
Hospital	4,500	4,650	3,500
Daycare	24,885	33,525	27,590
General Business Fees	46,950	48,225	47,185
Above ground tank inspections	3,650	5,150	4,560
Registrations	39,378	22,105	22,580
Other/Transfers in/Grants	108,343	175,945	246,386
Interest	35,025	39,682	33,719
Total Revenue	458,451	529,666	570,770
Expenditures:			
Personal Services	139,135	409,937	495,151
Operating expenses	61,526	57,054	40,512
Travel expenses	53,585	55,000	28,159
Capital outlay	26,137	1,437	50,078
Total Expenditures	280,383	523,428	613,900
Ending Balance	870,737	876,975	833,845
Highest month-ending balance	888,505	925,085	891,947
Lowest month-ending balance	712,841	716,117	741,191

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Above Ground Tanks:			
Annual Registration Fee	$10	$10	$10
Inspection/Installation Permit Fee	$50	$50	$50
Hospitals (81-505.01):			
Initial inspection (based on # of beds)	$50-150	$50-150	$50-$150
Re-inspection	- - - - $50/hour (not to exceed $150) - - - -		
Nursing homes and other health care facilities (81-505.01):			
Initial inspection (based on # of beds)	50-150	50-150	50-150
Re-inspection	- - - - $50/hour (not to exceed $150) - - - -		
Liquor establishments (53-119.01)	50-75	50-75	50-75
Mobile home parks (71-4635)	75	75	75
Child care facilities (81-505.01) (based on # of children)	40-60	40-60	40-60
Foster care home	20	20	20
Plan reviews (81-505.01):			
Base fee ($1 - $5,000)	5-100+	5-100+	5-100+
Each additional $5,000 to $10,000 in value	1-2	1-2	1-2
Fireworks display permit (28-1246)	10	10	10
Fireworks distributor license	500	500	500
Fireworks jobber's license	200	200	200
Fireworks retailer's license	25	25	25
Grain elevators:			
Less than 500,000 bushels	15	15	15
500,000 to 1,500,000 bushels	25	25	25
1,500,000 to 2,500,000 bushels	35	35	35
Greater than 2,500,000 bushels	50	50	50
Feed mills:			
With pellet machine	25	25	25
With grinding and mixing only	15	15	15
Investigative reports	- - - - - - - $3, plus copying costs - - - - - - -		

AGENCY 21 - STATE FIRE MARSHAL

FUND 21251 – TRAINING DIVISION CASH FUNDS (81-5,153)

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

These funds are used for the purpose of administering the training program for fire department personnel and others involved in fire safety training for developing and miantaining fire deparrment skills and safety operations.

Transfers from the fund are not authorized under existing law.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	51,811	60,071	74,984
Revenue:			
Training/Testing	18,899	24,964	19,437
Interest/Other	3,867	4,944	7,620
Total Revenue	22,766	29,908	27,057
Expenditures:			
Personal Services	0	2,152	0
Operating expenses	0	1,865	20
Travel expenses	0	10,978	0
Capital expenses	14,506	0	0
Total Expenditures	14,506	14,995	20
Ending Balance	60,071	74,984	102,021

Highest month-ending balance
Lowest month-ending balance

AGENCY 21 - STATE FIRE MARSHAL

FUND 22110 - UNDERGROUND STORAGE TANK FUND (81-15,121)
EXPENDED IN PROGRAM 193

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Underground storage tanks (81-15,1211):			
New tank installation permit	$50	$50	$50
Registration fees	$30	$30	$30
Computer printouts	Actual cost	Actual cost	Actual cost

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	581,830	599,847	760,785
Revenue:			
Registration and permit fees	185,457	181,765	179,620
Interest	27,483	32,563	30,340
Other	246	178	185
Transfer in	50,000	50,000	50,000
Total Revenue	263,186	264,506	260,145
Expenditures:			
Personal services	150,668	43,018	228,561
Operating expenses	42,330	18,267	42,616
Travel expenses	18,651	11,240	45,915
Capital Outlay	5,083	3,173	0
Aid	28,410	27,870	27,990
Total Expenditures	245,142	103,568	345,082
Ending Balance	599,847	760,785	675,848
Highest month-ending balance	643,573	783,729	732,864
Lowest month-ending balance	534,110	585,713	549,165

AGENCY 22 - DEPARTMENT OF INSURANCE

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	12,951,412	15,442,536	17,891,727
Revenue:			
Company appointments/cancellations	4,632,313	4,799,029	5,082,528
Examiner per diems/technical services	3,733,933	2,377,590	4,868,713
Agt., consultant, broker, surplus lines licenses/registrations	2,329,205	2,600,696	2,624,212
Certificate of authority	71,220	63,745	75,109
Agency licenses	435,499	455,115	499,225
Agent certifications	36,430	29,636	25,415
Continuing education fees	76,725	73,580	53,240
Photocopies/supplies, publications, etc.	51,051	33,519	24,097
Miscellaneous/filing fees, etc.	1,790,951	1,566,701	1,452,833
Interest income/adjustments	801,276	1,005,286	1,059,797
Fraud unit fee	369,608	330,494	720,558
Lapse to the General Fund	-3,000,000	-3,000,000	-3,000,000
Total Revenue	11,328,211	10,335,391	13,485,727
Expenditures:			
Personal services	6,040,640	6,331,420	6,875,213
Operating expenses/travel	2,754,134	1,537,932	3,148,396
Capital outlay	42,313	16,848	1,971
Total Expenditures	8,837,087	7,886,200	10,025,580
Ending Balance	15,442,536	17,891,727	21,351,874
Highest month-ending balance	41,614,049	42,719,741	44,321,714
Lowest month-ending balance	12,268,428	15,253,653	17,863,694

FUND 22210 - DEPARTMENT OF INSURANCE CASH FUND (44-116), (CONT'D.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Company appointments fee for agents (44-4064)	Up to $10	Up to $10	Up to $10
Agency license (44-4064)	Up to $50	Up to $50	Up to $50
Continuing education course approval fee (44-3905)	Up to $50	Up to $50	Up to $50
Continuing education filing fee (44-3904)	Up to $5	Up to $5	$0*
Examinations of insurance companies (44-5908)	Reasonable allocation of salary of examiner, plus actual expenses.		
Insurance producer license (44-4064)			
Resident	Up to $40	Up to $40	Up to $100*
Non-resident	Up to $80	Up to $80	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)	Up to $200	Up to $200	Up to $200
Certificate of Authority (44-114)	$100	$100	$100
Annual statement fee (44-114)	$200	$200	$200

*Effective January 1, 2009

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Annual operational permit fee per ride (Rule 228-3)	$50	$50	$50
Mechanical inspection fee per ride (Rule 228-3)	$130	$130	$130
Annual operational permit fee per bungee jumping operations (Rule 228-3)	$50	$50	$50
Mechanical inspection fee for bungee jumping operations (Rule 228-3)	$700	$700	$700

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	66,134	75,942	0
Revenue:			
Amusement ride certificates	54,790	0	
Investment interest	3,277	415	
Transfers In	0	843	
Transfer Out		-75,702	
Total Revenue	58,067	-74,444	0
Expenditures:			
Salaries	28,607	1,216	
Benefits	7,128	282	
Operating expenses	8,941	0	
Travel	3,583	0	
Total Expenditures	48,259	1,498	0
Ending Balance	75,942	0	0
Highest month-ending balance	79,408	290	0
Lowest month-ending balance	64,089	0	0

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee - farm labor contractors (48-1710, Rule 227-4-002-F)	$750	$750	$750

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,344	1,507	3,851
Revenue:			
Farm labor contractor fees	2,250	2,250	2,250
Investment interest	24	97	189
Total Revenue	2,274	2,347	2,439
Expenditures:			
Salaries	0	0	0
Benefits	0	0	0
Operating expenses	3,111	3	0
Total Expenditures	3,111	3	0
Ending Balance	1,507	3,851	6,290
Highest month-ending balance	3,102	3,850	6,290
Lowest month-ending balance	5	1,510	3,862

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Interest on delinquent unemployment insurance contributions (48-655)	1½%/month	1½%/month	1½%/month

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,108,027	2,444,822	2,772,671
Revenue:			
Penalty fees	580,191	542,169	238,167
Business fees		72	160
Operating Federal Grants & Contracts		-9,000	-37,781
Investment interest	92,545	126,280	342,573
Transfers		-1,487	-48,242
Reimbursement – Non-govt. sources			40,137
Misc. adjustments			-2,136
Total Revenue	672,736	658,034	532,878
Expenditures:			
Salaries	265		9,721
Benefits	40	5,085	
Operating expenses	211,207	322,596	-21,609
Travel	2,758	2,504	
Capital outlay	121,671		
Govt. Aid			54,879
Total Expenditures	335,941	330,185	42,992
Ending Balance	2,444,822	2,772,671	3,262,557
Highest month-ending balance	2,504,436	2,806,453	3,262,557
Lowest month-ending balance	2,033,621	2,443,700	2,780,890

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

Fund Description

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Elevator inspection fee (Rule 230)	- - - - -	$100 + $5 per floor over five floors	- - - - -
Escalator inspection fee (Rules 230)	- - - - -	$100 + $5 per floor over five floors	- - - - -
Preliminary Inspection fee (Rule 230)	$75	$75	$125
Special inspection fee (Rule 230)	- - - - -	$150 + elevator inspector expenses	- - - - -
Annual operations permit per ride (Rule 228)	$50	$50	$50
Mechanical inspection fee per ride (Rule 228)	$130	$130	$130
Annual operation bungee jumping permit (Rule 228)	$50	$50	$50
Mechanical inspection bungee jumping inspection (Rule 228)	$700	$700	$700

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	342,788	275,287	471,074
Revenue:			
General Business and Review Fees	461,009	658,728	802,996
Investment interest	13,631	18,485	22,180
Miscellaneous ledger adjustments	6,403		
Operating Transfers In		75,992	
Operating Transfers Out		-1,133	
Sale of Services		-1,495	
Total Revenue	481,043	750,577	825,176
Expenditures:			
Salaries	310,673	332,821	469,993
Benefits	89,330	91,318	137,687
Operating expenses	112,953	98,086	83,743
Travel	35,588	46,643	55,261
Capital Outlay			11,529
Misc. Leave allocations		-14,078	-1,034
Total Expenditures	548,544	554,790	757,179
Ending Balance	275,287	471,074	539,071
Highest month-ending balance	336,740	469,161	539,701
Lowest month-ending balance	257,854	353,131	454,498

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Complaint investigations (Rule 230-6.004)	--	--	--
Safety and Industrial hygienist consultation/inspection fee (Rule 230-6.004):			
10 or less employees	--	--	--
11-25 employees	--	--	--
26-100 employees	--	--	--
101 or more employees	--	--	--
Safety and Industrial hygienist consultation/inspection fee (Rule 230-6.004)	$300 + $85/hour	$300 + $85/hour	$300 + $85/hour

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Investment interest	0		
Total Revenue	0	0	0
Expenditures:			
Operating expenses	0		
Total Expenditures			
Miscellaneous adjustment		0	0
Ending Balance	0	0	0
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Contractor Registration Fee (48-2107)	$25	$25	$40

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	117,975	109,110	146,313
Revenue:			
Contractor's registration fee	107,935	116,249	320,523
Investment interest	5,112	5,691	10,359
Plan Review Fee		12,280	11,040
Sale of Services		-75	
Total Revenue	113,047	134,145	341,922
Expenditures:			
Salaries	56,327	50,580	120,648
Benefits	19,142	18,047	38,089
Operating expenses	33,665	27,906	43,153
Travel	1,383	409	466
			2,645
Total Expenditures	110,517	96,942	205,001
Ending Balance	109,110	146,313	283,234
Highest month-ending balance	119,992	146,316	283,234
Lowest month-ending balance	105,106	110,917	174,620

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Power boilers, high-temperature water boilers, hot water heating and supply boilers and hot water heater boilers (Rule 229-7.005):			
Internal inspections, depending on size	$25-$165	$25-$165	$25-$170
External inspections, depending on size	$25-$45	$25-$45	$25-$85
Other inspections, half day/full day	$150/$300	$150/$300	$200/$400
Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006)	$25-$55	$25-$55	$25-$55
Certificate of Inspection (Rule 229-7.005 & .006)	$30	$30	$36
Quality control reviews (Rule 229-10.005)	- - - $400 half day/$800 full day plus expenses - - -		
Commissioned inspections (Rule 229-11.002)	$20	$20	$20
Owner-User inspection organization (Rule 229-12.002)	$50 + $20 for each special inspector + $20 renewal		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	435,566	531,667	619,745
Revenue:			
Boiler inspection fees	400,944	366,547	429,608
Investment interest	21,107	27,145	30,652
Miscellaneous adjustments	6,952	0	0
Plan Review fees	0	1,260	20,550
Total Revenue	429,003	394,952	480,810
Expenditures:			
Salaries	130,986	148,928	197,900
Per Diems	0	0	350
Benefits	57,056	61,655	85,467
Operating expenses	108,144	82,875	56,592
Travel	29,879	20,408	29,022
Capital outlay	0	0	665
Miscellaneous Adjustments	6,837	-6,992	-573
Total Expenditures	332,902	306,874	369,423
Ending Balance	531,667	619,745	731,132
Highest month-ending balance	531,220	618,492	731,132
Lowest month-ending balance	424,198	531,142	610,768

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Driver license/state ID card fees (60-4,115)	$10.25	$10.25	$10.25
Employment and medical hardship drive permits (60-4,130; 60-4,130.02; 60-4,115)	40.00	40.00	40.00
Farm permits (60-4,126; 60-4,115)	4.75	4.75	4.75
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 (60-498.02; 60-499.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	75.00	75.00	75.00
Interstate stamps/UCR fees (75-354)	3.00	3.00	3.00
Private/exempt registration fee (75-354)	25.00	25.00	25.00

Fund Summary	2006-07	2007-08	2008-09
Revenue:			
Driver license/state ID card fees*	4,018,067	4,453,195	4,276,011
Drivers' license reinstatement fee	824,395	841,350	859,665
Employment drive permits	32,310	NA	NA
Third party CLD testing	3,100	3,030	2,700
Driver training schools	910	1,050	1,100
Driver school instructors	755	720	1,420
Motor vehicle titles*	1,362,398	1,402,695	1,346,732
Driver abstract fees	40,253	44,231	40,196
Driver abstract fees-Nebraska Online	1,972,183	1,963,041	1,981,384
VIN plates	5,645	5,420	4,800
Interstate stamps	43,974	741,974	741,974
Private/exempt registration fee	11,300	NA	NA
Other fines, services and adjustments	110	3,252	70
Total Revenue	8,315,400	9,459,958	9,256,052

*Receipted by Agency 12 – State Treasurer.

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Money deposited into the Motorcycle Safety Education Fund is used for the administration of the Motorcycle Safety Education Act. The funds are used to reimburse approved schools, businesses or organizations for conducting approved courses, to provide educational assistance, to prepare sites for offering courses, to promote motorcycle safety and to provide for administrative expenses. Beginning in 1992-93, one-half of the $6 fee to register a motorcycle is allocated to the Motorcycle Safety Education Fund via a transfer from the Highway Trust Fund. Three dollars and fifty cents of the $18.75 fee for a motorcycle operator's license is deposited into this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Motorcycle registration fees (60-3,153, 39-2215)	$3.00	$3.00	$3.00
Motorcycle-operator only license fees (60-4,115, 60-4,127)	$3.50	3.50	3.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	419,325	507,201	575,600
Revenue:			
Transfer from Highway Trust Fund	184,959	204,572	216,163
Investment income/miscellaneous	19,814	23,674	25,329
Professional/technical service	70	393	80
Total Revenue	204,843	228,639	241,572
Expenditures:			
Operations	13,992	31,090	29,608
Aid	102,975	129,150	187,550
Total Expenditures	116,967	160,240	217,158
Ending Balance	507,201	575,600	600,014
Highest month-ending balance	507,201	575,600	614,838
Lowest month-ending balance	411,703	469,464	534,678

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

LB 1218 (1996) repealed the Interstate Registration Operations Cash Fund and transferred the existing balance to a newly created Motor Carrier Division Cash Fund beginning July 1, 1996. The balance from Interstate Motor Carriers' Base State Cash Fund was also transferred to the new fund. The Motor Carrier Division Cash fund is used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce. The fees received from owners registering fleets to operate in the state are credited to the Motor Carrier Services Division Distributive Fund. Seventy percent of this distributive fund is allocated to the Highway Trust Fund from which a transfer is made annually to the Motor Carrier Division Cash Fund to carry out the administrative functions of the interstate registrations program. Revenue is also received from the title fee for prorate motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act. An annual transfer is also made to this fund from the Highway Cash Fund to fund a position to issue routine truck route permits.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fleet registration fee (60-3,198)	(Formula based upon miles driven and weight of vehicles.)		
Prorate motor vehicle title fee (60-154)	$10	$10	$10
Prorate title/notation of lien (60-155)	$7	$7	$7
Duplicate certificate of title fees (60-156)	$14	$14	$14
Decal fee - International Fuel Tax Agreement Act (66-1415)	Up to $10	Up to $10	Up to $10

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	790,271	437,205	165,404
Revenue:			
Transfer from Highway Trust Fund/Highway Cash Fund/Interstate Regulation Operations Cash Fund	562,500	750,000	900,000
Investment income/miscellaneous	112,589	58,234	9,632
Surplus property sale/business fees/sale of srvs.	8,855	9,418	7,016
Motor vehicle title fees/lien notations/other services	135,933	122,377	97,890
Decal fee/IFTA permits	95,691	89,190	87,257
Total Revenue	915,568	1,029,219	1,101,795
Expenditures:			
Personal services	929,468	968,002	972,485
Operations/travel	339,166	333,018	313,636
Total Expenditures	1,268,634	1,301,020	1,286,121
Ending Balance	437,205	165,404	-18,922
Highest month-ending balance	839,951	876,017	370,322
Lowest month-ending balance	473,548	237,578	63,744

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The License Plate Cash Fund is used to pay for costs associated with the manufacture of all license plates and related stickers. The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund per Section 39-2215. The department is authorized to set the plate fee to cover the cost of the plate, renewal tabs and stickers, up to a maximum of $3.50 per plate. The plate fees are deposited in the Highway Trust Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fee per license plate (60-3,102)	Up to $3.50	Up to $3.50	Up to $3.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,997,218	2,264,089	367,591
Revenue:			
Transfer from Highway Trust Fund	1,900,000	250,000	1,950,000
Investment Income		23,774	15,916
Adjustment		18,557	
Total Revenue	1,900,000	292,331	1,965,916
Expenditures:			
Plates	1,538,065	2,097,670	1,798,785
Stickers	95,064	91,159	71,931
Total Expenditures	1,633,129	2,188,829	1,870,716
Ending Balance	2,264,089	367,591	462,791
Highest month-ending balance	2,862,214	1,980,376	658,428
Lowest month-ending balance	2,264,089	367,591	236,462

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for Schedule of Fees and Taxes			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	11,710,837	11,844,540	13,571,883
Revenue:			
Reinstatement fees	1,529,655	1,568,735	1,559,650
Drivers' license/ID cards	3,911,875	4,228,650	4,147,834
Title & registrations record and search fee	490,227	468,104	470,237
Investment income/miscellaneous revenue	617,880	636,975	668,554
Driver abstract fees	18,695	21,322	19,726
Motor vehicle registration and plate fees/extension fees	3,207,540	3,254,396	3,290,187
Message plate fees	1,686,150	1,708,656	1,732,832
Motor vehicle title fees	3,377,396	3,460,331	3,199,466
Adjustments/miscellaneous services	61,681	45,524	53,303
Spirit plate fees	223,564	238,250	254,013
Lapse to General Fund/Transfers out	-1,633,505	39,065	-55,627
Total Revenue	13,491,158	15,670,008	15,340,175
Expenditures:			
Personal services	7,388,602	7,671,318	7,657,007
Operating expenses/travel	5,747,622	6,268,079	6,147,027
Capital outlay	181,231	33,059	48,934
Adjustment	0	10,209	0
Aid	0	0	3,110
Total Expenditures	13,317,455	13,982,665	13,856,078
Ending Balance	11,884,540	13,571,883	15,055,980
Highest month-ending balance	12,339,146	12,528,532	13,813,999
Lowest month-ending balance	10,468,988	10,822,576	12,749,475

FUND 22450 - MOTOR VEHICLE CASH FUND (60-1513)
EXPENDED IN PROGRAM 70, cont'd.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	$50	$50	$50
Title and registrations record fee (60-3,161)	$1/record $18/1,000 records	$1/record $18/1,000 records	$1/record $18/1,000 records
VIN plates (60-159)	$20	$20	$20
Registration fees (60-3,156)	$1.50	$1.50	$1.50
Message plate fees (60-3,119):			
Original/Renewal	$30	$30	$30
Spirit plate fees (60-3,128)	$30	$30	$30
Driver abstract fees (60-483)	$.25	$.25	$.25
Drivers' license/state ID cards (60-4,115, 60-4,181)	$10	$10	$10.25
Title fees (60-154)	$4	$4	$4

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund was created in 1993 and was originally administered by the Department of Revenue. In 1995, it was transferred to what is now the Department of Health and Human Services. The fund originally received 1% of the money remaining after the payment of prizes and operating expenses from the State Lottery Act. Beginning in 2000-01, the fund receives the 1% plus an appropriation of $500,000 each year. It also receives any portion of the administrative funds received by the Charitable Gaming Division that are not used for administration (this amount is capped at $50,000 beginning in 2001-02). Funds are used for assistance to agencies, groups, organizations and individuals that provide education, assistance and counseling to persons and families experiencing difficulty as a result of gambling. The state operating costs of the program as well as the expenses to promote the awareness of gambler's assistance programs are also paid by the fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
No fees - Transfers from the Lottery Operation Trust Fund (9-812)	--	--	--
Transfer from Charitable Gaming Operations Fund (9-1,101)	See narrative	See narrative	See narrative

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	425,213	363,349	407,773
Revenue:			
Lottery/Charitable Gaming transfers	958,112	1,082,304	1,120,746
Interest income/miscellaneous	21,767	25,428	28,745
Total Revenue	979,879	1,107,732	1,149,491
Expenditures:			
Operations	54,314	67,514	44,366
Aid to programs	888,777	994,344	760,081
Adjustments	(2,559)	1,450	
Total Expenditures	940,532	1,063,308	804,447
Ending Balance	363,349	407,773	752,817
Highest month-ending balance	725,482	778,170	834,947
Lowest month-ending balance	187,982	220,236	288,632

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See narrative.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	151,762	202,411	202,856
Revenue:			
Donations	65,615	75,785	73,171
Interest	8,361	9,087	9,750
Total Revenue	73,976	84,872	82,921
Expenditures:			
Operations	23,327	84,427	85,254
Total Expenditures	23,327	84,427	85,254
Ending Balance	202,411	202,856	200,523
Highest month-ending balance	211,593	209,382	243,557
Lowest month-ending balance	158,593	159,939	192,812

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See narrative			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,843,584	3,987,350	3,928,156
Revenue:			
Community match	469,995	768,820	919,863
Repayments	16,431	35,375	29,032
Investment income	104,080	113,198	149,187
Forfeits and penalties	-11,108		
Loans addeda and loans forgiven	111,622	-157,865	-125,424
Loan Interest	3,902	4,104	10,643
Transfer in			1,000,000
Total Revenue	694,922	763,632	1,983,301
Expenditures:			
State Aid	551,156	822,826	1,327,851
Total Expenditures	551,156	822,826	1,327,851
Ending Balance	3,987,350	3,928,156	4,583,606
Highest month-ending balance	2,342,255	2,491,026	3,445,589
Lowest month-ending balance	2,147,982	2,197,208	2,957,757

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created in LB 191 passed in the 2001 session. An additional 50 cent fee was added to motor vehicle registration fees. The fund is used to carryout 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fee on motor vehicle registrations	.50	.50	.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,912,251	2,199,366	2,091,288
Revenue:			
Motor vehicle registration fee	1,061,952	1,080,255	1,089,288
Interest	91,167	104,236	86,436
Transfer out	(191,551)	(247,629)	(332,170)
Total Revenue	961,568	936,862	843,554
Expenditures:			
EMS operations/aid	674,453	1,044,940	1,284,136
Total Expenditures	674,453	1,044,940	1,284,136
Ending Balance	2,199,366	2,091,288	1,650,590
Highest month-ending balance	2,135,063	2,214,528	2,036,568
Lowest month-ending balance	1,873,460	2,001,289	1,579,167

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See narrative.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	331,961	335,260	333,626
Revenue:			
Services	1,490,984	1,548,487	436,725
Interest	15,242	16,205	15,756
Total Revenue	1,506,226	1,564,692	452,481
Expenditures:			
Hospital and nursing home inspections	1,502,927	1,566,326	436,046
Total Expenditures	1,502,927	1,566,326	436,046
Ending Balance	335,260	333,626	350,061
Highest month-ending balance	340,064	390,083	483,896
Lowest month-ending balance	202,404	183,982	175,765

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Family Planning Services	sliding fee scale	sliding fee scale	sliding fee scale
Swimming pools:			
Permit fee	$ 40	$ 40	$ 40
Inspection fee	60	60	60
Operator certification fee	40	40	40
Water & sewer inspections	100	100	100
Mobile home parks	25-175	25-175	25-175
Recreation camp permit	25	25	25
Plan Reviews:			
Swimming pools	$100 plus ½% of estimated cost of project not to exceed $7,600.		
Public water supply systems	- - - $100 plus ½% of estimated cost of project - - -		
Water systems operator training	80-290	80-290	80-290
Operator certification	94	94	94
Well driller certification (46-1224)	28-189	28-189	28-189
Water Well Registration Fee:			
Well pumping - 50 less than gallon/minute	30	30	30
Well pumping - 50 more than gallon/minute	70	70	70
Laboratory fees/water samples	7-168	7-579	7-440
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals	1,750 to 1,950	1,750-1,950	1,550-1,950
Nursing homes	1,550	1,550-1,950	1,550-1,950
Assisted living facility	950 to 1,950	950 to 1,950	950 to 1,950
Health clinic	1,250 to 1,450	1,250 to 1,450	1,250 to 1,450
Mental health center	250 to 300	250 to 300	250 to 300
Adult Day Services	125 to 175	125 to 175	125 to 175
Substance abuse treatment facility	250 to 300	250 to 300	250 to 300
Hospice	400	650-950	650-950
Child care	25 to 50	25-50	25-50
Center for developmental disabilities	150	150	150

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.)

Schedule of Fees and Taxes, cont'd.	2006-07	2007-08	2008-09
Home health agency	650	650	650-950
Respite	50 to 150	50-150	50-450
Nuclear power plant fee	68,954	70,919	73,721
Radioactive material licenses	70-14,300	70-14,300	70-14,300
X-ray registration	25-300	25-300	25-300
One cent of the cigarette tax less $500,000	--	--	--
Two cent of the cigarette tax	--	--	--
Birth certificate	9	9	9
Death, marriage, dissolution of marriage certificates	9	9	9
Delayed birth certificate		9	99

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	**21,338,334**	**27,673,301**	**28,820,998**
Revenue:			
Cigarette Tax	3,733,938	3,758,612	3,634,669
WIC Rebates	8,456,668	9,376,876	9,766,050
Fee, grants and investment earnings	13,413,528	15,954,114	15,609,021
Total Revenue	25,604,134	29,089,602	29,009,740
Expenditures:			
WIC	7,851,185	8,815,926	10,276,148
WIC Administration	23,538	0	7,566
Licensure and Standards	760,704	1,228,087	929,199
Immunization	68,494	42,844	0
Geneva	1,904	3,735	0
Kearney	72,657	72,862	74,326
Well Drillers	34,263	112,767	290,779
Public Water	209,497	32,935	84,721
Plan Review	281,723	284,286	237,927
Tobacco Survey	37,884	89,288	
Cancer Registry	215	5,539	60
HIPPA/MMIS	7,990	16,626	1,238,789
Center for Nursing	80,335	75,562	48,243
Medication Aides	22,484	197,405	184,627
Pharmacy	367,889	330,826	308,764
Emergency Preparedness	90,755	106,415	77,647
Radioactive Materials	274,673	321,224	273,970
Asbestos	217,351	165,002	220,504
Laboratory	1,854,771	1,832,947	2,084,754
Vital Statistics	1,723,691	1,464,184	1,647,172
Cancer Research	2,853,066	5,407,721	4,030,484
PKU Foods	308,279	269,314	252,687
Breast and Cervical Cancer	55,330	85,194	
Komen	80,840	155,541	91,929
General Assistance	0	353,475	1,648,106
All other programs	1,989,649	6,472,200	4,194,071
Total Expenditures	19,269,167	27,941,905	28,202,473
Ending Balance	27,673,301	28,820,998	29,628,265
Highest month-ending balance	26,308,255	28,576,386	26,912,354
Lowest month-ending balance	21,882,254	23,340,229	23,141,731

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Transfers from the fund are not authorized under existing law.

SEE FOLLOWING PAGE FOR SCHEDULE OF FEES.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	3,667,590	5,091,862	5,892,159
Revenue:			
County	942,218	850,464	690,130
Private-Developmental Disabilities	1,055,235	1,021,811	745,277
Trust funds	2,678,122	2,431,314	1,949,218
Insurance	273,200	183,758	233,115
VA-per diem/pvt. maint./tuition/county/empl. srvs.	13,747,970	13,974,926	13,509,158
Meals/laundry	585,597	774,025	641,456
Other services/fees/sale of services	678,214	656,292	682,035
General business fees	-733	381	136
Interest income	198,047	297,116	290,482
Rental revenue	130,130	87,708	68,436
Other revenue/adjustments	37,096	14,937	50,445
Intergovernmental revenue	160,176	13,427	1,637
State wards	2,306,407	357,063	0
Operating transfers in/adjustments	1,081,423	1,003,497	992,652
Sale of surplus property	605,430	0	11,622
Total Revenue	24,478,532	21,666,719	19,865,799
Expenditures:			
Developmental Disability Service Coordination	0	100,000	0
Hastings Regional Center	470,627	947,806	992,097
Norfolk Regional Center	1,007,241	0	0
Lincoln Regional Center	1,272,057	1,115,877	1,368,336
Beatrice State Developmental Center	4,101,163	3,406,998	3,981,438
Grand Island Veterans' Home	6,295,890	6,135,251	4,956,662
Norfolk Veterans' Home	4,371,146	3,981,942	3,688,117
Western Nebraska Veterans' Home	1,984,218	1,642,464	1,717,744
Eastern Nebraska Veterans' Home	2,285,252	2,424,081	2,675,395
Developmental Disabilities Aid	1,266,666	1,112,000	800,000
Adjustments	0	3	0
Total Expenditures	23,054,260	20,866,422	20,179,789
Ending Balance	5,091,862	5,892,159	5,578,169
Highest month-ending balance	5,806,392	7,086,518	6,349,742
Lowest month-ending balance	3,251,773	5,116,702	5,613,077

FUND 22520 (CONT'D.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
County (83-376)	- - $15/day - Regional centers - 1st 30 days - - $10/day - Beatrice State Developmental Center - 1st 30 days $3/day - Regional centers & BSDC - After first 30 days.		
Private (83-363 to 83-380 & 80-301)	Ability to pay	Ability to pay	Ability to pay
Developmental Disability Services (83-1211)	Ability to pay	Ability to pay	Ability to pay

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The School District Reimbursement Cash Fund contains revenue received from school districts and the Department of Health and Human Services for services provided children and adolescents at the Beatrice State Developmental Center and the Hastings and Lincoln Regional Centers. The funds are used in the operation of the Adolescent Care Unit at the Lincoln Regional Center and to provide special education services at BSDC. Beginning in 2007-08, funds are expended for special education services provided to children in the substance abuse treatment program at the Hastings Regional Center.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
School district revenue (79-1152)	Maximum rates established by Department of Education and Department of Health and Human Services annually.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	453,976	967,853	1,372,940
Revenue:			
Revenue from state agencies	882,079	1,601,965	1,869,354
Local government revenue/schools	27,170	105,783	103,148
Interest income/other	18,548	49,456	80,737
Total Revenue	927,797	1,757,204	2,053,239
Expenditures:			
Lincoln Regional Center	346,354	320,562	269,753
Beatrice State Developmental Center	67,566	99,171	86,595
Hastings Regional Center		932,384	1,008,898
Total Expenditures	413,920	1,352,117	1,365,246
Ending Balance	967,853	1,372,940	2,060,933
Highest month-ending balance	967,853	1,474,731	2,302,713
Lowest month-ending balance	324,234	803,671	1,400,455

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Transfers made from the tobacco settlement.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,206,141	3,946,459	4,347,326
Revenue:			
Transfers in	2,500,000	2,500,000	3,500,000
Interest	168,259	164,387	197,689
Other		2,000	18,009
Total Revenue	2,668,259	2,666,387	3,715,698
Expenditures:			
Program operations	2,946,941	2,265,520	2,418,454
Total Expenditures	2,946,941	2,265,520	2,418,454
Ending Balance	3,946,459	4,347,326	5,644,570
Highest month-ending balance	4,887,704	4,880,353	6,441,321
Lowest month-ending balance	2,622,794	2,470,099	3,450,655

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfer from the Health Care Cash Fund			500,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Transfer			500,000
Interest income			21,319
Total Revenue	0	0	521,319
Expenditures:			
Operations			1,288
Aid to programs			
Total Expenditures	0	0	1,288
Ending Balance	0	0	520,031

Highest month-ending balance	520,031
Lowest month-ending balance	500,000

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Temporary fee on nursing licenses	$1	$1	0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	3,715	6,168
Revenue:			
Fees	3,598	2,200	6,250
Interest	117	253	334
Total Revenue	3,715	2,453	6,584
Expenditures:			
Loans		0	5,000
Total Expenditures	0	0	5,000
Ending Balance	0	6,168	7,752
Highest month-ending balance	3,715	6,168	12,669
Lowest month-ending balance	0	3,729	6,192

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22630 - CHILDHOOD CARE CASH FUND
EXPENDED IN PROGRAM 33

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Child caring agency (71-1902)	50	50	50
Child placing agency (71-1902)	50	50	50
Group home (71-1902)	50	50	50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	751,769	765,065	937,966
Revenue:			
License fees	121,843	133,911	132,320
Interest	36,537	41,060	47,218
Other		80	100
Total Revenue	158,380	175,051	179,638
Expenditures:			
Licensing and inspections	145,084	2,150	200
Total Expenditures	145,084	2,150	200
Ending Balance	765,065	937,966	1,117,404
Highest month-ending balance	855,948	950,734	1,130,314
Lowest month-ending balance	722,325	794,231	969,294

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created with the passage of LB 1070 in the 1998 session. Initially, the revenue to the fund was derived from the interest earnings from the Tobacco Settlement Cash Fund and the Health Care Trust Fund. The source of revenue for the Health Care Trust Fund was intergovernmental transfers from publicly-owned nursing facilities. The fund initially was used for a Health Care Grant Program. Competitive grants were awarded for a range of public health activities. With the passage of LB 692 in the 2001 legislative session, the revenue source and use of the fund was changed. Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute. The statutorily directed amount is from any combination of funding from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund. The State Investment Officer determines the amount transferred from from the indivdual funds. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year.
The chart below shows health care programs and the appropriations relating to the fund:

Appropriations	FY 2007	FY 2008	FY 2009
Behavioral health rates	10,100,000	10,100,000	10,100,000
Medicaid smoking cessation			250,000
Behavioral health service capacity	7,500,000	7,500,000	7,500,000
Emergency protective custody	1,500,000	1,500,000	1,500,000
Respite care	1,214,643	1,214,643	1,214,643
Developmentally disabled	5,000,000	5,000,000	5,000,000
Public health	5,700,000	5,700,000	5,700,000
Minority health	3,200,000	3,200,000	3,200,000
Children's Health Insurance Program	5,000,000	5,000,000	5,000,000
Biomedical research	12,000,000	14,000,000	14,000,000
Legislative Council	150,000	100,000	100,000
Attorney General	250,000	250,000	250,000
EMS regulation	13,688	13,688	13,688
Revenue auditor	34,244	52,686	52,686
Gambling assistance		250,000	250,000
Autism		1,000,000	1,000,000
Poison control center			200,000
Community health centers		250,000	
Parkinson's disease registry			26,000
Medicaid Prescription Drug Act			682,637
Behavioral Health Commission			10,000
APPROPRIATIONS TOTAL	51,662,575	55,131,017	56,055,654
Transfer amount	52,000,000	55,250,000	56,400,000
Unallocated	337,425	118,983	344,346
USE OF BALANCE:			
Center for Excellence II	2,000,000		
Norfolk Regional Center		6,000,000	
Antiviral		658,000	
Medicaid reform		250,000	

Transfers from the fund are authorized under existing law.

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, CONTD.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Transfers are made from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	13,009,230	15,766,053	10,065,732
Revenue:			
Health care trust transfer	52,000,000	55,250,000	56,400,000
Interest	1,611,200	1,847,049	1,550,180
Transfer out	-2,000,000		-7,000,000
Liabilities			71,596
Total Revenue	51,611,200	57,097,049	51,021,776
Expenditures:			
Programs and services	48,854,377	62,797,370	53,974,041
Total Expenditures	48,854,377	62,797,370	53,974,041
Ending Balance	15,766,053	10,065,732	7,113,167
Highest month-ending balance	59,796,683	62,610,051	63,479,957
Lowest month-ending balance	15,768,334	10,324,455	7,113,137

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Surcharge on birth certificates (71-612, 71-617.15, 71-627)	$1	$1	$1
Divorce docket fees	$25	$25	$25

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	721,418	849,878	975,613
Revenue:			
Interest	34,578	42,914	47,710
Fees	300,720	290,414	267,299
Total Revenue	335,298	333,328	315,009
Expenditures:			
Program costs	206,838	207,593	324,341
Total Expenditures	206,838	207,593	324,341
Ending Balance	849,878	975,613	966,281
Highest month-ending balance	849,873	975,546	1,089,715
Lowest month-ending balance	655,528	824,603	966,108

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

In 2005-06, the Legislature transferred $2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in 2005-06, the fund receives $.30 of the $2.25 fee for recording a deed. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Documentary Stamp Tax (76-901 & 76-903)	$.30/stamp	$.30/stamp	$.30/stamp

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,488,515	3,001,896	3,229,920
Revenue:			
Documentary Stamp Taxes	2,597,803	2,334,519	1,929,982
Investment Income	124,929	146,759	153,616
Total Revenue	2,722,732	2,481,278	2,083,598
Expenditures:			
Aid to Individuals	2,209,351	2,232,661	2,221,496
Aid	0	20,593	0
Total Expenditures	2,209,351	2,253,254	2,221,496
Ending Balance	3,001,896	3,229,920	3,092,022
Highest month-ending balance	3,001,896	3,245,658	3,477,885
Lowest month-ending balance	2,586,984	2,937,077	3,092,022

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See narrative			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	96,076	94,904
Revenue:			
Provider taxes	3,725,061	3,601,652	3,580,539
Investment income	59,280	85,085	65,556
Total Revenue	3,784,341	3,686,737	3,646,095
Expenditures:			
Admin	55,000	55,000	55,000
Provider rates and repayment of tax	1,866,448	1,781,557	1,748,686
DD Aid	312,000	312,000	312,000
Transfer to General Fund	1,454,818	1,539,352	0
Total Expenditures	3,688,266	3,687,909	2,115,686
Ending Balance	96,076	94,904	1,625,313
Highest month-ending balance	2,948,634	3,455,473	2,976,569
Lowest month-ending balance	96,076	94,904	1,625,868

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
See Narrative			

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	67,072	103,949	132,259
Revenue:			
Fines	3,693	22,622	46,786
Interest	33,184	5,688	7,254
Total Revenue	36,877	28,310	54,040
Expenditures:			
Operations	0	0	0
Total Expenditures	0	0	0
Ending Balance	103,949	132,259	186,299
Highest month-ending balance	103,950	132,259	186,299
Lowest month-ending balance	67,305	106,563	139,715

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The Homeless Shelter Assistance Trust Fund was established in law in 1992. Twenty-five cents of the documentary stamp tax assessed on real estate transfers is deposited into the fund. The revenues deposited in the fund are used to assist in the alleviation of homelessness, to provide temporary and permanent shelters for homeless persons, to encourage the development of projects which link housing assistance to programs promoting the concept of self-sufficiency, and to address the needs of the migrant farmworker. Expenses relating to the administration of the program, not exceeding seventy-five thousand dollars in any fiscal year, are authorized from the fund, also. In the 2001 Legislative Session, this fund was moved to the Department of Health and Human Services from the Department of Economic Development.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,853,945	1,652,790	1,816,995
Revenue:			
Documentary stamp fee	2,165,847	1,946,341	1,609,069
Interest	83,955	92,638	81,760
Other			
Total Revenue	2,249,802	2,038,979	1,690,829
Expenditures:			
Grants	2,392,514	1,816,000	2,080,564
Administration	58,443	58,774	39,791
Total Expenditures	2,450,957	1,874,774	2,120,355
Ending Balance	1,652,790	1,816,995	1,387,469
Highest month-ending balance	2,017,104	2,051,511	1,859,396
Lowest month-ending balance	1,391,657	1,654,009	1,387,468

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 28000 – PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157) EXPENDED IN PROGRAMS 33 and 178

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Credentialing fees from 43 professions and occupations are deposited into this fund. Fees are calculated based on the combination of base costs, variable costs and adjustments. The base costs are those common to all boards, such as salary and benefits of employees and shared operating expenses. Variable costs are those specific to the board overseeing the regulatory area, such as board per diems and travel or operating expenses specific to an individual board. Examples of adjustments are late fees and interest earnings. Revenue and expenditures are no longer tracked by individual boards.

The balance as of December 1, 2008 in the Nebraska Licensee Assistance Cash Fund was transferred into this fund. Funds may be transferred to cover the costs for the administration of the Nebraska Regulation of Health Professions Act

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following pages for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,798,078	3,234,721	1,292,348
Revenue:			
Fees	3,674,111	2,472,621	5,637,951
Investment income	130,294	95,823	93,026
Transfers	1,081,989	(460,073)	163,595
Other	832,746	1,346,149	96,825
Total Revenue	5,719,140	3,454,520	5,991,398
Expenditures:			
Operations	5,282,497	5,396,892	5,351,364
Total Expenditures	5,282,497	5,396,892	5,351,364
Ending Balance	3,234,721	1,292,348	1,932,382
Highest month-ending balance	3,285,674	2,466,366	2,698,194
Lowest month-ending balance	1,927,763	812,903	1,195,916

FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)

Schedule of Fees and Taxes (Chapter 71 and 28-410)	2006-07	2007-08	2008-09
Acupuncture			
License	200	200	300
Renewal	77	77	121
Athletic Trainers			
License	50	50	117
Renewal	52	52	117
Alcohol and Drug Abuse Counselors			
License	200	200	175
Renewal	175	175	175
Asbestos Inspector			
License	101	101	202
Renewal	101	101	202
Audio logy and speech therapy			
License	125	125	140
Renewal	97	97	140
Speech-Language Pathologist			
License	125	125	140
Renewal	97	97	140
Chiropractor			
License	125	125	144
Renewal	152	152	144
Cosmetologist			
License	30	30	95
Renewal	32	32	118
Cosmetic Establishment			
License	30	30	150
Renewal	30	30	150
Cosmetology Instructor			
License	30	30	50
Renewal	32	32	50
Cosmetology Salon			
License	60	60	150
Renewal	60	60	150
Cosmetology School			
License	200	200	300
Renewal	200	200	300

FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)

Schedule of Fees and Taxes, cont'd.	2006-07	2007-08	2008-09
Nail Technician and Instructor			
License	30	30	95
Renewal	32	32	118
Nail Technology Salon			
License	60	60	150
Renewal	60	60	150
Nail Technology School			
License	200	200	300
Electrologist and Instructor			
License	30	30	95
Renewal	32	32	118
Esthetician			
License	30	30	95
Renewal	32	32	118
Dentist			
License	100	100	165
Renewal	52	52	165
Anesthesia permit			
General anesthesia permit	175	175	200
Parenteral permit	175	175	200
Inhalation analgesia permit	25	25	200
Dental Hygienist			
License	100	100	110
Renewal	52	52	110
Environmental Health Specialist			
License	50	50	116
Renewal	102	102	116
Funeral Director & Embalmer			
License	25	25	90
Renewal	27	27	90
Funeral Establishment			
License	25	25	250
Renewal	25	25	250
Hearing Aid Dispenser and Fitter			
License	150	150	165
Renewal	27	27	165

FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)

Schedule of Fees and Taxes, cont'd	2006-07	2007-08	2008-09
Lead Inspector/Supervisor/Assessor			
License	200	200	202
Renewal	203	203	202
Lead Worker			
License	100	100	102
Renewal	103	103	102
Massage Establishment			
License	50	50	127
Renewal	50	50	127
Massage School			
License	100	100	150
Renewal	100	100	150
Massage Therapist			
License	25	25	110
Renewal	25	25	110
Medical Nutrition Therapy			
License	30	30	114
Renewal	17	17	114
Mental Health Practitioner			
License	50	50	155
Renewal	52	52	155
Professional Counselor			
License	25	25	50
Renewal	27	27	50
Marriage and Family Therapy			
License	25	25	50
Renewal	27	27	50
Certified Master Social Work			
License	25	25	50
Renewal	27	27	50
Certified Social Work			
License	25	25	125
Renewal	27	27	125
Registered Nurse			
License	77	77	123
Renewal	77	77	123

FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Licensed Practical Nurse			
License	77	77	123
Renewal	77	77	123
Licensed Practical Nurse-Certified			
License	30	30	68
Renewal	30	30	68
Certified Nurse Midwife			
Certification	30	30	68
Renewal	30	30	68
Nursing Home Administrators			
License	60	60	166
Renewal	62	62	166
Occupational Therapy			
License	75	75	120
Renewal	77	77	120
Occupational Therapy Assistant			
License	65	65	120
Renewal	67	67	120
Optometrist			
License	200	200	146
Renewal	312	312	146
Osteopathic Physician and Surgeon			
License	450	450	300
Renewal	77	77121	
Osteopath			
License	450	450	300
Renewal	77	77	121
Physician			
License by reciprocity	450	450	300
Renewal	77	77	121
Physician Assistant			
License	125	125	150
Renewal	52	52	110
Pharmacist			
License	250	250	178
Renewal	75	75	178
Pharmacy Intern	50	50	50

FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Pharmacy			
Permit	255	255	625
Renewal	255	255	625
Pharmacy Wholesalers			
Permit	400	400	500
Renewal	200	200	500
Physical Therapist			
License	50	50	133
Renewal	22	22	133
Physical Therapy Assistant			
Certification	35	35	90
Renewal	17	17	90
Podiatrist			
License	325	325	131
Renewal	227	227	131
Psychologist			
License	50	50	183
Renewal	52	52	183
Radon Specialist/Technician			
License	46	46	120
Renewal	46	46	120
Respiratory Care			
License	50	50	118
Renewal	42	42	118
Swimming Pool Operator			
License	40	40	40
Veterinarian			
License	125	125	250
Renewal	90	90	168
Veterinary Technician	65	65	100
Renewal	52	52	63
Water Operators			
License	91	91	94
Well Drillers			
License	114	114	114
Renewal	114	114	114

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22700 - DEPARTMENT OF ROADS OPERATIONS CASH FUND (66-4,100)
EXPENDED IN PROGRAMS 305, 568, 569, 574, 572, 901

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Department of Roads Operations Cash Fund is used to support all of the Department of Roads activities including construction, maintenance, administration, etc. The transfer in of money from the Highway Cash Fund, as well as federal and local reimbursement on construction projects, provides the majority of money used by the Department for its operations. See the fund description for the Highway Cash Fund for an explanation of the makeup of revenue that is transferred from the Highway Cash Fund to the Department of Roads Operations Cash Fund.

Transfers from the fund are not authorized under existing law except for transfers to the Carrier Enforcement Cash Fund as provided for in 81-2004.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
See Fund 2271 - Highway Cash Fund, for a breakdown of the fees and taxes that are transferred into this fund.			

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	32,570,104	80,377,800*	84,281,190
Revenue:			
Transfer from Highway Cash Fund	349,170,174	346,706,725	341,623,138
Federal Reimbursement/Grants	238,524,431	258,984,224	267,866,287
Local Reimbursement	12,518,855	14,162,907	7,441,738
Investment Income	2,300,194	4,832,920	3,046,149
Other	9,793,463	13,792,515	31,092,498
Transfers out	(7,019,283)	(7,253,466)	(7,941,742)
Total Revenue	606,959,998	631,225,825	643,128,068
Expenditures:			
Construction	406,341,705	462,139,462	513,021,111
Maintenance	112,876,257	119,511,730	146,181,481
Administration	15,919,109	16,562,319	17,237,641
Services & Support	9,664,369	23,031,569	13,220,258
Capital Facilities	5,214,941	2,971,111	8,365,442
Transportation Aid	2,970,223	3,106,243	3,052,557
Total Expenditures	552,986,604	627,322,434	701,078,490
Ending Balance	86,543,497	84,281,190	26,330,767
Highest month-ending cash balance	86,128,726	105,551,832	87,377,057
Lowest month-ending cash balance	10,557,639	68,147,376	37,975,001

*Reflects a $6,165,697 mid-year adjustment for ???

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100)

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Roads. This is equal to 53 1/3% of the revenue generated from the fixed fuel tax (10.5 cents per gallon portion), motor vehicle registration fees, and sales tax on motor vehicles, minus any bond debt servicing. In addition to these sources of revenue, proceeds from the variable fuel tax are also deposited into this fund. The legislative appropriation each year transfers money from the Highway Cash Fund to the Department of Roads Operations Cash Fund (#2270) where it is spent by the Department for support of their activities.

Transfers from the fund are not authorized under existing law except for transfers to the Roads Operations Cash Fund as provided for in 66-4,100.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
See following page for schedule of fees			

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	27,768,402	30,893,701	27,070,977
Revenue:			
Motor and special fuels	245,627,000	224,274,000	230,107,000
Registration fees	33,272,000	34,663,000	34,090,000
Sales tax on motor vehicles	72,356,000	83,038,000	80,780,000
Other	861,365	809,239	780,217
Investment Income	179,108	99,762	326,612
Trans. to Roads Opert'n. Cash Fund	(349,170,174)	(346,706,725)	(341,623,138)
Total Revenue	3,125,299	(3,822,724)	4,460,691
Expenditures:			
Operating Expenses	0	0	0
Total Expenditures	0	0	0
Ending Balance	30,893,701	27,070,977	31,531,668
Highest month-ending cash balance	31,045,717	32,356,545	31,532,854
Lowest month-ending cash balance	27,611,928	24,584,346	25,765,784

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
REGISTRATION FEES:			
Camper unit permit (60-1803)*	$2	$2	$2
Nonresident temporary vehicle permit (60-382)*	$5	$5	$5
Apportionable fleet vehicles (60-3,198, 60-3,202)**	Formula based on miles and vehicle weight		
Unladen-weight registration permits (60-3,198)*	$20	$20	$20
Trip permits for apportionable vehicles (60-3,198)	$25	$25	$25
Permanent license plate on apportionable vehicles (60-3,203)	$2-6	$2-6	$2-6
New license plates (60-3,102)*	$3.25	$3.25	$3.25
Registration of historical vehicles (60-3,130.02)*	$60-85	$60-85	$60-85
Dealer registration (60-3,114)*	$15-30	$15-30	$15-30
Personal-use dealer plate (60-3,116)*	$250	$250	$250
Repossession registration (60-375)*	$10	$10	$10
Transporter registration (60-378)*	$10	$10	$10
Demonstration permits (60-374)*	$10	$10	$10
Repairing/detailing registration fee (60-377)*	$30	$30	$30
Duplicate registration certificates (60-3,157)*	$1	$1	$1
Replacement license plates (60-3,157)*	$2.50	$2.50	$2.50
Non-state vehicles hauling harvested products (60-3,112)	$20-150	$20-150	$20-150
30 day permit for carnival vehicles (60-384)	$10-25	$10-25	$10-25
Passenger vehicles [60-3,143(1)]*	$15	$15	$15
For hire vehicles [60-3,143(2)]*	$6 plus $4 per passenger		
School buses [60-3,144(1)]*	$10	$10	$10
Buses [60-3,144(2)]*	$30-210	$30-210	$30-210
Transfer of registration (60-394)*	$1.50	$1.50	$1.50
Local trucks (60-3,145)*	$18-342	$18-342	$18-342
Farm trucks (60-3,146)*	$18-335	$18-335	$18-335
Pole and cable reel trailers [60-3,151(7)]*	$2-32	$2-32	$2-32
Permit for local truck to exceed set limit (60-3,110)	$5	$5	$5
Commercial trucks (60-3,147)*	$18-1,140	$18-1,140	$18-1,140
Vehicles transporting farm products, etc., 10% reduction [60-3,147(4b)]*	$16.20-1,026	$16.20-1,026	$16.20-1,026
Soil and water conservation vehicles (60-3,149)*	$18-570	$18-570	$18-570

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
30 day registration for farm/ranch vehicles (60-3,111)*	$25-95	$25-95	$25-95
Commercial trailers (60-3,151)*	$1	$1	$1
Utility trailers (60-3,151)*	$1-9	$1-9	$1-9
Farm trailers (60-3,151)*	$1-60+	$1-60+	$1-60+
Cabin trailers (60-3,151)*	$9-15	$9-15	$9-15
Recreational vehicles (60-3,151)*	$18-42	$18-42	$18-42
Fertilizer trailers (60-3,151)*	$1	$1	$1
Motorcycles (60-3,153)***	$6	$6	$6
Well servicing equipment (60-3,155)*	$1.50-95.00	$1.50-95.00	$1.50-95.00
Film vehicles, 6 month registration (60-383)*	$50-150	$50-150	$50-150
Film vehicles, renewal (60-383)*	$25	$25	$25
Excess limit permit, special trip (60-6,298)*	up to $25	up to $25	up to $25
Excess limit permit, continuing permit (60-6,298)*	$25-100	$25-100	$25-100
Excess limit permit, seasonal harvest (60-6,298)*	$25-50	$25-50	$25-50
Excess limit permit, garbage (60-6,301)*	$10-100	$10-100	$10-100
Excess limit permit, livestock forage (60-6,305)*	$10	$10	$10
MOTOR FUEL			
License fee for importer, etc. (66-483)	$0	$0	$0
Fixed fuel tax, cents per gallon (66-489, 66-4,105)*	10.5	10.5	10.5
Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)****	2.0	2.0	2.0
Variable fuel tax, cents per gallon (66-4,141, 66-4,144)*****	14.6	10.5-14.5	13.5-13.9
Fuel trip permit (66-1418)	$20	$20	$20
Penalty for trip permit violations (66-1417)	$100	$100	$100
Liquid fuel carriers license (66-502)	$0	$0	$0
Penalty for diesel exemption certificate violations [66-495(5)]*	$1,000	$1,000	$1,000
Penalty for violation of Diesel Fuel Tax Act (66-495.01)*	$250-$2,500	$250-$2,500	$250-$2,500
Alternative fuel permit (66-688)*	$75	$75	$75
Permit reissuance (66-720)	$100	$100	$100
Transfer from EPIC Fund to offset ethanol tax credits (66-1345)*		Varies	

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
OTHER			
Sales tax on motor vehicles (77-2701.02, 77-27,132)*	5%	5%	5%
Highway overload fines (CVII-5)		75% of fines collected	
Posting of information sign panels (39-205)		To meet expenses, balance to General Fund	
Posting of tourist-oriented sign panels (39-208)		To meet expenses, balance to General Fund	
Outdoor advertising signs, biennial (39-220)	$15	$15	$15
Lease/rent of right-of-way or buildings (39-1323.01)		Variable, as contracted	
Sale of real property (39-1326)		Variable	
Maintenance services performed for political subdivisions (39-1341)		Variable, as contracted	
Reproduction of plans, maps, etc. (39-1354, 81-701.04)		To cover cost	
Sale of surplus road materials (39-1356)		Variable	
Street/highway supt. license:			
Class A license (3 year) (39-2308.01)	$75	$75	$75
Class A license renewal (3 year) (39-2308.01)	$50	$50	$50
Class B license with an exam (annual) (39-2306)	$25	$25	$25
Class B license without an exam (annual) (39-2306)	$25	$25	$25
Class B license renewal (annual) (39-2308)	$10	$10	$10
Junkyard permits on Interstate (39-2604)		To meet expenses	

*Revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

** 70% of this revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

*** $3 of this fee is shared between the Department of Roads (53.3%) and cities and counties (46.7%). The other $3 is transferred to the Motorcycle Safety Education Fund.

**** Revenue is distributed only to cities and counties.

***** Revenue is distributed only to the Department of Roads.

AGENCY 27 - DEPARTMENT OF ROADS

FUND 26710 - GRADE CROSSING PROTECTION FUND (74-1317)
EXPENDED IN PROGRAM 569

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Grade Crossing Protection Fund provides financial assistance to political subdivisions for safety improvements of railroad and highway crossings. These improvements include the elimination of such crossings, installation of automatic crossing protection devices, and the construction and maintenance of overpasses and underpasses. Money from this fund is used to pay 95% of the cost of improvements with the balance being financed by the political subdivision. With the passage of SAFETEA-LU and the continuation of TEA-21, projects with federal participation will utilize 80% federal funds, 15% state funds, and the political subdivision's share will be 5%.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,793,983	4,292,790	6,075,003
Revenue:			
Train Mile Tax & Crossing Levy	2,886,772	3,262,790	3,298,791
Investment Income	190,386	222,335	322,026
Transfer from Highway Trust Fund	360,000	360,000	360,000
Total Revenue	3,437,158	3,845,125	3,980,817
Expenditures:			
Construction, maintenance, etc.	4,938,397	2,062,865	1,917,363
Total Expenditures	4,938,397	2,062,865	1,917,363
Ending Balance	4,292,744	6,075,003	8,138,457
Highest month-ending cash balance	4,583,485	6,075,003	8,138,457
Lowest month-ending cash balance	3,258,354	3,481,905	6,410,919

AGENCY 27 - DEPARTMENT OF ROADS

FUND 26720 - STATE RECREATION ROAD FUND (39-1390)
EXPENDED IN PROGRAM 569

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Recreation Road Fund is used for the construction and maintenance of dustless-surface roads designated as State Recreation Roads. These are roads giving direct and immediate access to or located within state parks, state recreation areas, or other recreational or historical areas. Revenue to this fund is derived from a fee of $1.50 for each motor vehicle registered annually.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Motor Vehicle Registration Fee (60-3,156)	$1.50	$1.50	$1.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,206,158	9,274,216	9,683,557
Revenue:			
Registration Fees	3,190,211	3,347,514	3,285,321
Investment Income	346,795	434,570	424,679
Total Revenue	3,537,006	3,782,084	3,710,000
Expenditures:			
Construction, maintenance & administration	468,948	3,372,742	4,659,814
Total Expenditures	468,948	3,372,742	4,659,814
Ending Balance	9,274,216	9,683,557	8,733,743
Highest month-ending cash balance	9,274,216	9,878,009	10,104,542
Lowest month-ending cash balance	6,499,997	8,233,476	8,120,426

AGENCY 27 - DEPARTMENT OF ROADS

FUND 29010 - LIGHT DENSITY RAIL LINE ASSISTANCE CASH FUND (74-1420)
EXPENDED IN PROGRAM 113

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Light-Density Rail Line Assistance Cash Fund is used exclusively by the Railway Council. The fund was created in 1991 and may be used:

a) To defray the expenses of the council;

b) To purchase shares of stock or otherwise invest to facilitate light-density rail line acquisition or revitalization; and

c) To purchase and enter into agreements for the operation of a light-density rail line.

This fund has not been utilized to-date.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	0	0	0

Highest month-ending cash balance
Lowest month-ending cash balance

AGENCY 27 - DEPARTMENT OF ROADS

FUND 59010 - LIGHT DENSITY RAIL LINE ASSISTANCE REVOLVING FUND (74-1420.01) EXPENDED IN PROGRAM 185

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Light-Density Rail Line Assistance Revolving Fund is used exclusively by the Railway Council. The fund was created in 1991 to account for low interest loans provided to railroads for the acquisition, revitalization or operation of light-density rail lines. The Council has recently departed from past practice and has approved grants, not loans, for revitalization projects. Without any future revenue from loan repayments the fund balance will eventually reach zero.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,142,831	3,290,575	2,850,806
Revenue:			
Loan repayments	0	0	0
Investment income	147,744	155,814	122,483
Transfer out			
Total Revenue	147,744	155,814	122,483
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	3,290,575	2,850,806	1,686,012
Highest month-ending cash balance	3,290,575	3,386,454	2,895,823
Lowest month-ending cash balance	3,154,382	2,820,224	1,686,012

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

FUND 22820 – NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND (12-1301)
EXPENDED IN PROGRAM 37

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state and federal funds for the operation of a state veteran cemetery system. Investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a quarterly basis. Construction of the first cemetery, located in Box Butte County, has begun and is expected to be completed in the fall of 2010.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	45	398	846
Revenue:			
Donations	237	299	118
Investment income	116	149	174
Total Revenue	353	448	292
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	398	846	1,138
Highest month-ending cash balance	398	846	1,138
Lowest month-ending cash balance	52	409	860

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

FUND 32280 – VETERAN CEMETERY CONSTRUCTION FUND (12-1301)
EXPENDED IN PROGRAM 937

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Veteran Cemetery Construction Fund is created in statute to receive all funds used for the construction of a state veteran cemetery system. Any money remaining in the Veteran Cemetery Construction Fund following the completion of construction of the three veterans' cemeteries is to be transferred to the Nebraska Veteran Cemetery System Endowment Fund, and the Veteran Cemetery Construction Fund will then terminate. Construction of the first cemetery, located in Box Butte County, has begun and is expected to be completed in the fall of 2010.

Transfers from the fund are not authorized under existing law except for transfers to the Nebraska Veteran Cemetary System Endowment Fund as provided for in 12-1301.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	21,704	65,485	12,470
Revenue:			
Donations	53,355	0	0
Investment income	3,185	1,697	668
Misc. adjustment			71,389
Total Revenue	56,540	1,697	72,057
Expenditures:			
Eng. and Arch. Services	7,200	50,711	3,918
Other	5,560	4,000	0
Total Expenditures	12,760	54,711	3,918
Ending Balance	65,485	12,470	80,609

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 22900 – WATER CONTINGENCY CASH FUND (2-3226-07)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Contingency Cash Fund was established in LB 1094 of 2008. The fund was established to allow the Department of Natural Resources to provide loans to eligible natural resources districts. The natural resources districts in turn provided funding to water rights holders who agreed to lease and forego the use of water under provisions of LB 701 of 2007. The source of revenue to the fund was a one-time transfer of $9,000,000 from the Cash Reserve Fund. LB 1094 directed the natural resources districts reimburse the fund by June 30, 2013; the Department of Natural Resources is to deposit reimbursement payments in the Water Contingency Cash Fund and the State Treasurer is directed to transfer the balance of the fund to the Cash Reserve Fund on a monthly basis.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cash Reserve Fund transfer	N/A	$9,000,000	$0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	9,269
Revenue:			
Interest	0	9,269	434
Transfer in from Cash Reserve Fund	0	9,000,000	0
Environmental Trust grant	0	0	0
Total Revenue	0	9,009,269	434
Expenditures:			
Payments to NRDs and due to the fund	0	8,551,000	0
Transfer out to Cash Reserve Fund	0	449,000	0
Total Expenditures	0	9,000,000	0
Ending Balance	0	9,269	9,703
Highest month-ending balance	0	449,000	9,703
Lowest month-ending balance	0	8,987	9,304

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 22910 – WATER RESOUCES CASH FUND (61-218)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Resources Fund was established in LB 701 of 2007. The fund is to be used to aid management actions taken to reduce consumptive uses of water in river basins which are deemed overappopriated or are bound by an interstate compact or decree. The fund may be expended for eligible natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree, provided that a local funding match of 40% or more is provided. The fund shall not be used for salaries or administrative expenses by the department or any political subdivision. The fund receives revenue from an annual $2,700,000 transfer from the General Fund, and from other public or private gifts, grants and bequests. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
General Fund transfer (61-218)	NA	$2,700,000	$2,700,000
Grants from other entities (61-218)	------- NOT SPECIFIED ------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	30,515
Revenue:			
Interest	0	30,515	47,022
Transfer in from General Fund	0	2,700,000	2,700,000
Environmental Trust grant	0	0	263,031
Total Revenue	0	2,730,515	3,010,053
Expenditures:			
State Aid	0	2,700,000	1,583,640
Operations	0	0	268,031
Total Expenditures	0	2,700,000	1,851,671
Ending Balance	0	30,515	1,188,867
Highest month-ending balance	0	2,707,384	1,188,867
Lowest month-ending balance	0	30,171	1,023,987

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25510 - SMALL WATERSHEDS FLOOD CONTROL FUND (2-1503.01)
EXPENDED IN PROGRAM 303

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Small Watersheds Flood Control Fund is established in law to provide local organizations with funding to acquire real property or easements needed to permit the installation of upstream flood control or watershed protection and flood prevention structures on rivers, tributaries, streams or watersheds thereof, including cooperative projects between local organizations and the United States. When any property or easement acquired under the program are 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. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Proceeds from sale or lease of property (2-1503.02)	- - - - - SEE FUND DESCRIPTION - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,254,193	453,694	476,308
Revenue:			
Land sales/use	0	0	
Interest	54,201	22,614	22,346
Local Government			
Miscellaneous			
Total Revenue	54,201	22,614	22,346
Expenditures:			
State Aid	854,700	0	0
Total Expenditures	854,700	0	0
Ending Balance	453,964	476,308	498,655
Highest month-ending balance	1,298,094	476,308	498,655
Lowest month-ending balance	453,964	455,722	478,160

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25520 - RESOURCES DEVELOPMENT FUND (2-1587)
EXPENDED IN PROGRAM 307

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Resources Development Cash Fund is established in law to provide financial assistance to programs and projects essential to the development, preservation and maintenance of the state's water and related land resources. Deposits to the fund include fees, deposits, payments and repayments relating to the fund, including both principal and interest from loans made from the program. The Resources Development Fund program is primarily a grant program and the number of loans has been minimal. When the balance of the fund reaches a sufficient level, grant or loan payments are awarded. The majority of Resources Development Fund grants and loans are made from a separate General Fund appropriation that is not processed through this fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Loan repayments (2-1589)	- - - - - SEE FUND DESCRIPTION - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	169,680	96,263	117,340
Revenue:			
Interest	6,701	3,814	3,678
Loan Interest	1,009	504	0
Miscellaneous	18,873	16,759	6,964
Land use revenue	0	0	4,769
Total Revenue	26,583	21,077	15,411
Expenditures:			
State Aid	100,000	0	51,878
Total Expenditures	100,000	0	51,878
Ending Balance	96,263	117,340	80,873
Highest month-ending balance	160,157	117,340	108,399
Lowest month-ending balance	60,784	79,077	58,816

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25530 - SOIL AND WATER CONSERVATION FUND (2-1577)
EXPENDED IN PROGRAM 304

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Soil and Water Conservation Cash Fund is established to receive refunds from state aid payments that were not utilized and subsequently returned. Because the majority of the Soil and Water Conservation program in the Department of Natural Resources is funded by General Fund appropriations, this fund is used to receive refunds and to make state aid payments when the balance builds to a sufficient level. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Refunds and repayments (2-1577)	- - - - - SEE FUND DESCRIPTION - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	9,915	25,791	22,496
Revenue:			
Refunds/Miscellaneous	15,876	9,409	951
Interest	0	720	5,748
Total Revenue	15,876	10,129	6,699
Expenditures:			
State Aid		13,424	14,587
Total Expenditures	0	13,424	14,587
Ending Balance	25,791	22,496	14,608
Highest month-ending balance	25,791	22,496	28,796
Lowest month-ending balance	9,955	12,455	14,332

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25540 – NATURAL RESOURCES WATER QUALITY FUND (2-15,123)
EXPENDED IN PROGRAM 309

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

Statutes provide that the 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. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	225,277	333,490	401,721
Revenue:			
Interest	11,213	16,989	16,171
General Business Fees	949,691	1,119,025	930,110
Miscellaneous	2,320	-2,763	0
Total Revenue	963,224	1,133,251	946,281
Expenditures:			
State Aid	855,011	1,065,020	1,130,020
Total Expenditures	855,011	1,065,020	1,130,020
Ending Balance	333,490	401,721	217,982
Highest month-ending balance	575,347	820,828	744,594
Lowest month-ending balance	15,931	32,684	41,156

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25550 - WATER WELL DECOMMISSIONING FUND (46-1403)
EXPENDED IN PROGRAM 306

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Well Decommissioning Fund is allocated by contractual agreement with Natural Resources Districts (NRDs) for the purpose of accelerating the decommissiong 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. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Water well registration fee (46-606)	$30	$30	$30

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	13,306	9,579	27,465
Revenue:			
Water well registration fees (46-606)	122,723	105,430	86,924
Interest	1,174	1,439	532
Total Revenue	123,897	106,869	87,456
Expenditures:			
State aid	127,625	88,983	114,412
Total Expenditures	127,625	88,983	114,412
Ending Balance	9,579	27,465	509
Highest month-ending balance	44,277	49,696	25,685
Lowest month-ending balance	2,284	7,754	509

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25570 – WATER POLICY TASK FORCE CASH FUND (46-2,137)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Policy Task Force Cash Fund was established to be expended at the direction of the Water Policy Task Force. The Task Force was established in 2002 to determine what, if any, changes were needed to address Nebraska's conjunctive water use management issues. In FY2002-03, the Water Policy Task Force Cash Fund received revenue from one-transfers into the fund from the General Fund ($250,000) and the Petroleum Release Remedial Action Cash Fund ($150,000.) Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
General Fund transfer (2-1579)	0	0	0
Petroleum Release Remedial Action Cash Fund transfer (66-1519)	0	0	0

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	157,753	165,439	160,522
Revenue:			
Gifts, grants, donations	24,758	6,834	7,321
Transfers in / adjustments	0	0	0
Interest	7,454	7,952	0
Total Revenue	32,212	14,786	7,321
Expenditures:			
Department of Natural Resources	24,526	19,703	10,586
Total Expenditures	24,526	19,703	10,586
Ending Balance	165,439	160,522	157,257
Highest month-ending balance	166,764	170,527	162,484
Lowest month-ending balance	155,953	159,223	155,130

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25580 - DEPARTMENT OF NATURAL RESOURCES
INTERSTATE WATER RIGHTS CASH FUND (61-217)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Interstate Water Rights Cash Fund was created to 2002 to be used exclusively for the payment of expenses directly related to interstate water rights litigation. The fund received proceeds from transfers from transfers in from other state accounts. Transfers from the fund are not authorized under existing law. The fund was terminated on June 30, 2003.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	- - - - - FUND DESCRIPTION - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	30,206	31,626	39,026
Revenue:			
Transfers in	0	5,792	0
Interest income	1,420	1,608	1,804
Total Revenue	1,420	7,400	1,804
Expenditures:			
Department of Natural Resources	0	0	28,901
Total Expenditures	0	0	28,901
Ending Balance	31,626	39,026	11,929
Highest month-ending balance	31,626	39,026	40,175
Lowest month-ending balance	30,317	31,729	11,929

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 25590- NATURAL RESOURCES TRUST FUND (46-753)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Resources Trust Fund is used to pay for Department of Natural Resources or natural resources districts to determine if river basins are fully appropriated, to develop or implement integrated management plans for river basins, and to attain state compliance with interstate water compacts or decrees. The fund receives revenue from legislative appropriations and funds, fees, donations, gifts and bequests received by the Department of Natural Resources. In recent years, the fund has received revenue as a result of miscellaneous reimbursements for Department of Natural Resources expenses related to technical assistance provided to the Platte River Recovery project. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Miscellaneous reimbursements	- - - - - SEE FUND DESCRIPTION - - - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	92,018	96,344	195,932
Revenue:			
Miscellaneous	0	93,909	38,390
Interest	4,326	5,679	9,189
Total Revenue	4,326	99,588	47,579
Expenditures:			
Department of Natural Resources	0	0	34,356
Total Expenditures	0	0	34,356
Ending Balance	96,344	195,932	209,155
Highest month-ending balance	96,344	195,932	269,527
Lowest month-ending balance	92,018	96,718	176,376

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

FUND 26600 - DEPARTMENT OF NATURAL RESOURCES CASH FUND (61-210)
EXPENDED IN PROGRAM 334

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Cash Fund is established in law to pay for the costs of programs or activities of the department. It receives revenue from fees charged by the Department of Natural Resources for water well registrations (as authorized in 46-606) and for water data collection projects carried out on behalf of political subdivisions, state agencies or the federal government (as authorized under 61-209.) The revenue received from the fees and charges is subsequently used to pay for staff and operating expenses. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Water well registration fee (46-606)	$40	$40	$40
Water data collection project fees (61-209)	--- VARIES BY PROJECT ---		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	594,852	582,759	670,767
Revenue:			
Interest	28,676	33,745	37,208
Business fees/professional services	54,906	49,025	232,899
Miscellaneous	62,088	8,286	1,012
Total Revenue	145,670	91,056	271,119
Expenditures:			
Operations	157,763	3,048	140,035
Total Expenditures	157,763	3,048	140,035
Ending Balance	582,759	670,767	801,851
Highest month-ending balance	652,327	787,825	820,595
Lowest month-ending balance	595,379	648,829	790,466

AGENCY 30 - STATE ELECTRICAL BOARD

FUND 21210 - ELECTRICAL DIVISION FUND (81-2105)
EXPENDED IN PROGRAM 197

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money in this fund is used to carry out electrical inspections, administer examinations, and issue licenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Examination Fees (81-2118):			
Electrical Contractor	125	125	125
Journeyman Electrician, Residential Journeyman	60	60	60
Electrician &Fire Alarm Installer License Fees (81-2118):			
Electrical Contractor	125	125	65
Journeyman Electrician & Fire Alarm Installer	25	25	13
Apprentice	20	20	10
License Fee Renewals			
Existing Special Installer	25	25	13
Existing Class A Masters and Class B Masters	125	125	65
Existing Class B Electrical Contractor	125	125	65
Existing Class A Journeyman and Class B Journeyman	25	25	13
Inspection Fees (81-2135):			
Minimum Fee	25	25	25
Existing Service	25	25	25
New Service (1-1,000 Amp)	25 – 195	25-195	25-195
Each additional 100 Amps over 1,000 Amps	20	20	20
New Added, or Extended branch circuits and feeders	5	5	5
Field Irrigation Units	60	60	60
Reinspection Fees (1st/subsequent)			
Reinspection Fees (1st/2nd, subsequent)	50 / 75 / 100	50/75/100	50/75/100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	812,860	1,514,321	1,307,453
Revenue:			
License fees	773,311	94,472	442,434
Inspections	1,069,337	991,657	952,892
Examination fees	55,840	55,760	51,865
Other	41,753	8,258	19,892
Interest	51,892	69,353	61,364
Total Revenue	1,992,133	1,219,500	1,528,447
Expenditures:			
Personal Services	989,221	1,092,560	1,159,601
Operating expenses	153,395	142,532	135,183
Travel expenses	124,631	174,053	153,568
Capital outlay	23,425	17,223	2,151
Total Expenditures	1,290,672	1,426,368	1,450,503
Ending Balance	1,514,321	1,307,453	1,385,397
Highest month-ending balance	789,317	1,305,657	1,240,693
Lowest month-ending balance	1,512,154	1,498,555	1,448,145

AGENCY 31 - MILITARY DEPARTMENT

FUND 23110 - MILITARY DEPARTMENT CASH FUND (55-131)
EXPENDED IN PROGRAMS 544 AND 545

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Military Department Cash Fund is used to support the activities of both the Nebraska National Guard and Nebraska Emergency Management Agency (NEMA). On the National Guard side, the Department receives income from renting armory space for various public purposes; renting training sites and ranges; and renting rooms at Camp Ashland. This revenue is used to offset associated maintenance and operational costs.

The Nebraska Emergency Management Agency receives revenue from the state's nuclear power plants as reimbursement for developing emergency response plans and conducting training and exercises for off-site nuclear power plant disasters. Fees are also charged for their work in calibrating radiological instruments for other agencies.

Transfers from the fund are not authorized under existing law except for transfers to the Joint Operations Center Capital Construction Fund as provided for in 90-270.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	139,378	149,872	301,894
Revenue:			
Rental revenue	197,364	253,592	216,288
Nuclear power plant reimb., calibration fees, etc.	295,540	337,128	398,594
Investment income	12,631	15,967	18,629
Other	97,689	48,268	38,243
Total Revenue	603,224	654,955	671,754
Expenditures:			
Personal services	259,161	264,087	267,389
Operating expenses	266,317	217,255	236,221
Travel	12,039	14,552	11,763
Capital outlay	55,211	7,039	102,605
Aid			
Total Expenditures	592,728	502,933	617,978
Ending Balance	149,872	301,894	355,669
Highest month-ending cash balance	375,854	467,345	505,735
Lowest month-ending cash balance	139,908	139,770	358,580

AGENCY 31 - MILITARY DEPARTMENT

FUND 23120 - GOVERNOR'S EMERGENCY CASH FUND (81-829.33)
EXPENDED IN PROGRAM 192

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Governor's Emergency Cash Fund was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. It is intended that assistance from the Governor's Emergency Cash Fund be supplemental to local efforts and not the primary source of assistance. This cash fund is currently used to account for revenue from donations and federal reimbursement of administrative expenses. The primary source of funding used to respond to emergencies is provided by a direct state General Fund appropriation and other federal funds that do not flow through this cash fund.

Worth special mention is a one-time transfer of $7.5 million from the Cash Reserve Fund on June 15, 2009 to relieve a deficit situation caused by previous disasters.

Transfers from the fund are not authorized under existing law except for transfers to the Joint Operations Center Capital Construction Fund as provided for in 90-270.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,101,615	1,153,399	752,967
Revenue:			
Grants and donations			
Investment income	51,783	55,560	30,063
Transfer in			7,500,000
Transfer out		(455,992)	(139,474)
Total Revenue	51,783	(400,432)	7,390,589
Expenditures:			
Personal services			
Travel			
Aid			2,476,853
Total Expenditures	0	0	2,476,853
Ending Balance	1,153,399	752,967	5,666,703
Highest month-ending cash balance	1,153,399	1,197,360	5,666,703
Lowest month-ending cash balance	1,105,665	752,967	624,989

AGENCY 31 - MILITARY DEPARTMENT

FUND XXXXX – NEBRASKA EMERGENCY MANAGEMENT AGENCY CASH FUND (71-3532) EXPENDED IN PROGRAM 545

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Emergency Management Agency Cash Fund was statutorily created in 2006 to receive all non-federal revenue used by the Nebraska Emergency Management Agency. The agency has yet to utilize this separate cash fund. They have chosen to continue to account for revenues related to the Nebraska Emergency Management Agency through the use of sub-accounts in the Military Department Cash Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	0	0	0

Highest month-ending balance
Lowest month-ending balance

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

FUND 23210 - SURVEYORS' CASH FUND (84-409)
EXPENDED IN PROGRAM 554

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Surveyors' Cash Fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
No set schedule. Agency, organization or individual is billed for the actual cost of the survey. (84-415)	Actual cost	Actual cost	Actual cost

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,358	3,289	3,462
Revenue:			
Professional & technical services	0	0	0
Interest income	152	163	158
Total Revenue	152	163	158
Expenditures:			
Contractual srvs/operating exp/travel	121	90	96
Total Expenditures	121	90	96
Ending Balance	3,389	3,462	3,524
Highest month-ending balance	3,369	3,442	3,504
Lowest month-ending balance	3,230	3,307	3,359

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

FUND 23220 - BOARD OF EDUCATIONAL LANDS AND FUNDS CASH FUND (72-232.02) EXPENDED IN PROGRAM 582

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Board of Educational Lands and Funds Cash Fund is composed of receipts from school land rentals. The fund is used to pay the costs of administering unsold school land. Beginning in 2000-01, the receipts from agricultural land rent/bonuses are deposited directly in the Temporary School Fund and a transfer will be made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board.

Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,214,303	3,978,359	4,017,558
Revenue:			
Transfers In/Temporary School Fund	8,629,635	8,780,000	9,043,000
Agricultural Land Rent/Bonuses	267,948	-249,939	4,675
Interest Income	364,539	406837	402,423
Building and Space Rental	23,425	24,125	24,850
Miscellaneous/Fees	18,455	21,223	41,834
Sale of Surplus Property/Land Easements	6,251	0	37,756
Total Revenue	9,310,253	8,982,246	9,554,538
Expenditures:			
Operation of Bd. of Educational Lands & Funds:			
Personal Services	1,615,444	1,713,129	1,829,178
Operating/Travel	1,175,807	1,173,684	1,536,618
Capital Outlay	1,632	101,326	135,752
Real Estate Taxes	5,753,314	5,954,908	6,142,301
Total Expenditures	8,546,197	8,943,047	9,643,849
Ending Balance	3,978,359	4,017,558	3,928,247
Highest month-ending balance	11,701,959	12,641,336	12,850,163
Lowest month-ending balance	4,125,212	4,201,861	4,078,390

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)
EXPENDED IN PROGRAM 529

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository. The fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	33,103	23,536	13,580
Revenue:			
Reproduction and publications	724	659	707
Filing fees	17,893	17,498	15,825
Miscellaneous/search fees/interest	1,405	996	698
Total Revenue	20,022	19,153	17,230
Expenditures:			
Operation of records repository	29,589	29,109	12,911
Total Expenditures	29,589	29,109	12,911
Ending Balance	23,536	13,580	17,899
Highest month-ending balance	31,899	23,545	17,818
Lowest month-ending balance	23,253	13,459	13,460

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Snowmobile Annual Registration Fees (60-3,210):*			
Private owner	$ 8	$ 8	$ 8
Dealer	25	25	25
Manufacturer	100	100	100

Fund Summary	2006-07	2007-08	2008-09
Revenue:			
Snowmobile registrations	1,518	4,464**	1,714
Total Revenue	1,518	4,464	1,714

*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).

**The correct amount should be $1,861. The State Treasurer will have a correcting entry that will show up in FY09-10.

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23280 - COWBOY TRAIL FUND (37-913)
EXPENDED IN PROGRAMS 550, 979

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Cowboy Trail Fund was created to receive revenue for the development and maintenance of the Cowboy Trail. Potential sources of revenue include trail user fees, donations, and revenue generated by leasing portions of the trail's right-of-way. LB296 (1996) provided for the establishment of trail use fees. User fees were enacted by the Commission effective January 1, 1998, but were made voluntary in 2002 in response to the federal government questioning whether the trail use fee violated federal rules.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Trail use permit (37-1009):			
Daily	$2 (voluntary)	$2 (voluntary)	$2 (voluntary)
Annual	10 (voluntary)	10 (voluntary)	10 (voluntary)
Land leases (37-912)	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	195,040	160,890	175,000
Revenue:			
Donations	34	38	17
Investment income	7,796	8,019	9,179
Land lease/ROW	17,239	4,479	25,837
Other	2,102	1,574	1,187
Total Revenue	27,171	14,110	36,220
Expenditures:			
Personal services	0	0	0
Operating expenses	61,320	0	1,351
Travel expenses	0	0	0
Capital outlay	0	0	0
Total Expenditures	61,320	0	1,351
Ending Balance	160,890	175,000	209,869
Highest month-ending cash balance	197,853	175,000	209,869
Lowest month-ending cash balance	139,070	161,528	197,341

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23290 - NEBRASKA ENVIRONMENTAL TRUST FUND (81-15,174)
EXPENDED IN PROGRAM 162

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Environmental Trust Fund was created to receive money from the operation of lottery games conducted pursuant to the State Lottery Act. Effective July 2006, forty-four and one-half percent of the lottery money remaining after the payment of prizes, operating expenses, and a transfer to the Compulsive Gamblers Assistance Fund is transferred to this fund to be used as provided in the Nebraska Environmental Trust Act. It is the intent of the Legislature that money in the fund be used for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska. The Nebraska Environmental Trust Board is responsible for allocating available funds to eligible projects.

Transfers from the fund are not authorized under existing law, except for transfers to the Nebraska Environmental Endowment Fund as authorized by 81-15,174.01.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Percentage of lottery profits distributed to the Nebraska Environmental Trust Fund (9-812)	44.5%	44.5%	44.5%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	21,562,088	24,541,618	31,627,209
Revenue:			
Lottery proceeds	12,800,967	13,576,185	13,236,577
Investment income	990,573	1,218,103	1,323,268
Transfers out	-2,859,907	0	0
Other	20,838	53,510	155
Total Revenue	10,952,471	14,847,798	14,560,000
Expenditures:			
Personal services	235,421	267,950	268,874
Operating expenses	128,044	123,181	116,447
Travel expenses	9,540	12,295	9,048
Capital outlay	0	7,766	0
Distribution of aid	7,599,937	7,351,014	13,876,977
Total Expenditures	7,972,942	7,762,207	14,271,346
Ending Balance	24,541,618	31,627,209	31,915,863
Highest month-ending cash balance	24,541,919	31,627,209	31,915,863
Lowest month-ending cash balance	19,866,843	22,990,647	27,715,398

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23295 – FERGUSON HOUSE FUND (72-2401)
EXPENDED IN PROGRAM 162

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Ferguson House Fund is used by the Nebraska Environmental Trust Board for the operation, administration, maintenance, restoration, and renovation of the Ferguson House and grounds. Revenue consists of rental income from both permanent tenants and special events and meetings. Other potential sources of revenue are donations and grants.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lease rates/per month (72-2401)	$300-600	Fee information forthcoming; to be revised.	
Rental rates/per day (72-2401):			
State govt. rate*	$50-75		
Private party rate*	$100-125		

*Discounts are given for less than full day rentals and/or renting more than one room.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	23,124	43,434	63,422
Revenue:			
Building and space rental	18,915	17,520	14,825
Investment income	1,495	2,468	3,249
Donations	0	0	40
Other	0	0	0
Total Revenue	20,410	19,988	18,114
Expenditures:			
Personal services			
Operating expenses	100	0	100
Travel expenses			
Capital outlay			
Distribution of aid			
Total Expenditures	100	0	100
Ending Balance	43,434	63,422	81,436
Highest month-ending cash balance	43,394	63,422	81,436
Lowest month-ending cash balance	23,862	44,780	64,332

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323)
EXPENDED IN PROGRAMS 330, 336, 337, 617, 628, 900, 924, 971, 972, 973, 976

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

Money in the State Game Fund is restricted to funding only those activities which are related to the support of fish and game, the provision of boating facilities, administration and enforcement of the State Boat Act, and production of publications. In some cases certain forms of revenue within the fund are earmarked for the support of certain activities. For example, revenue from $2 of the fishing permit can only be used for administration, construction, operation and maintenance of fish hatcheries and for the distribution of fish.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	12,978,591	14,409,859	15,800,863
Revenue:			
Permits (hunting, fishing, fur harvest, etc.)	12,472,374	12,795,417	13,940,364
Magazine, misc. publications	540,727	456,948	427,593
Boat registration	793,380	873,675	973,228
Federal reimbursement	4,844,908	4,786,864	4,815,989
Other	3,091,014	1,456,282	1,642,145
Total Revenue	21,742,403	20,369,186	21,799,319
Expenditures:			
Fish/Game research, etc.	9,632,553	9,846,060	9,960,586
Law enforcement	4,036,078	3,369,401	3,163,907
Information and education	2,195,621	2,575,568	2,790,897
Administration	2,537,181	2,565,522	2,424,347
Other	1,909,703	621,630	616,813
Total Expenditures	20,311,136	18,978,181	18,956,550
Ending Balance	14,409,859	15,800,863	18,643,632
Highest month-ending cash balance	14,204,660	15,630,355	18,220,285
Lowest month-ending cash balance	11,484,682	13,244,689	15,093,318

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2007	2008	2009
Hunting Permit:			
Resident (37-407)	$11	Fee information forthcoming; to be revised.	
Resident deployed military (37-421.01)	$5		
Nonresident (37-407)	$67		
Nonresident youth (37-407)	$11		
Nonresident – 2 day (37-407)	$35		
Fishing Permit:			
Resident (37-407)	$15		
Nonresident (37-407)	$45		
Resident – 1 day (37-407)	$6		
Nonresident – 1 day (37-407)	$8		
Resident - 3 day (37-407)	$10		
Nonresident-3 day (37-407)	$14		
Resident deployed military (37-421.01)	$5		
Disabled fishing permit (37-424)	$5		
Paddlefish application (37-4,111)	$5		
Combination Hunt & Fish:			
Resident (37-407)	$25		
Resident deployed military (37-421.01)	$5		
Resident – veteran 64 and over (37-421)	$5		
Resident – age 69 and over (37-421)	$5		
Fur Harvest Permit:			
Resident (37-407)	$15		
Nonresident/1,000 or less (37-407)	$224		
Additional 100 furs (37-407)	$15		
Fur Buyers Permit:			
Resident (37-463)	$112		
Nonresident (37-463)	$560		
Deer Permit:			
Resident (37-447)	$25		
Nonresident (37-447)	$177		
Resident deployed military (37-421.01)	$5		
Resident statewide buck only (37-447)	$67.50		
Nonresident statewide buck only (37-447)	$442.50		
Resident youth (37-447)	$27		
Nonresident youth (37-447)	$177		
Nonresident season choice (37-447)	$54		
Landowner (37-455)	$13.50		
Nonresident landowner (37-455)	$88.50		
Antelope Permit:			
Resident (37-449)	$27		
Resident deployed military (37-421.01)	$5		
Nonresident (37-449)	$132		
Landowner (37-455)	$13.50		

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2007	2008	2009
Elk Permit:			
Application (37-450)	$7	Fee information forthcoming;	
Resident (37-450)	$132	to be revised.	
Resident deployed military (37-421.01)	$5		
Landowner (37-455)	$26.40		
Big Horn Sheep Application (37-451)	$20		
Resident deployed military sheep permit (37-421.01)	$5		
Turkey Permit:			
Resident (37-457)	$20		
Resident deployed military (37-421.01)	$5		
Nonresident (37-457)	$85		
Landowner (37-455)	$10		
Nonresident landowner (37-455)	$42.50		
Bait Dealer Permit:			
Resident (37-4,105)	$32		
Nonresident (37-4,105)	$200		
Lifetime Permits:			
Resident Hunting (37-415)	$125-285		
Nonresident Hunting (37-415)	$625-1,000		
Resident Fishing (37-415)	$175-325		
Nonresident Fishing (37-415)	$450-750		
Resident Fishing & Hunting (37-415)	$275-545		
Nonresident Fishing & Hunting (37-415)	$975-1,500		
Duplicate Lifetime (37-415)	$5		
Duplicate Permit (37-409)	$5		
Special Deer Depredation Permit (37-448)	$25		
Hunting coyotes from aircraft (37-458)	$7		
Beaver damage permit (37-460)	$0		
Recall pens per pen (37-483)	$13		
Captive wildlife permit (37-479)	$25		
Captive wildlife auction permit (37-478)	$50		
Commercial Fishing Permit (37-4,104):			
Resident (500' seine, 500' net, 10 hoop nets)	$85		
Resident (additional seine)	$25		
Resident (additional hoop)	$3		
Nonresident (same as resident)	$170		
Nonresident (additional seine)	$50		
Nonresident (additional hoop)	$6		
Nonresident fish dealer permit (37-4,106)	$65		
Aquaculture facilities permit (37-465)	$65		
Raptors permit (37-497):			
Resident age 14 to 17 years	$14		
Resident age 18 years and older	$40		
Resident captive propagation	$200		
Controlled shooting area license (37-484)	$130		

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2007	2008	2009
Bands for release of game birds per band (37-488)	$.10	Fee information forthcoming; to be revised.	
Nonresident controlled shooting license (37-491)	$11		
Taxidermist permit (37-462)	$7		
Commercial put and take fishery license (37-4,108)	$65		
Boat registration-3 yr. fee (37-1214):			
Class I	$20		
Class II	$40		
Class III	$60		
Class IV	$100		
Duplicate (37-1227)	$5		
Boat dealer registration (37-1212)	$40		
NEBRASKAland Magazine (37-301):			
1 year subscription	$18		
2 year subscription	$33		
3 year subscription	$49		
Current issue	$2.95		

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345)
EXPENDED IN PROGRAMS 336, 337, 549, 617, 628, 900, 967, 968, 969, 972, 975, 981, 983

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Park Cash Revolving Fund is dedicated to the administration, improvement, maintenance, and operation of the state park system. The state park system is comprised of state parks, state recreation areas including trails, and state historical parks.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,945,110	2,404,927	3,835,960
Revenue:			
Park entry permits	3,843,232	4,141,931	4,280,443
Cabin rentals	4,023,802	4,068,363	4,285,062
Campgrounds	2,748,710	2,872,990	2,961,459
Restaurants/catering	1,852,510	1,859,248	1,746,429
Other	4,023,030	4,033,746	4,056,460
Total Revenue	16,491,284	16,976,278	17,329,853
Expenditures:			
State park operations	11,218,423	11,464,928	12,234,481
Area maintenance	2,129,373	1,804,031	1,859,067
Capital improvements	454,570	63,867	288,114
Law enforcement	627,820	644,090	616,015
Administration	964,281	936,326	1,035,071
Information and education	475,856	460,558	427,680
Other	161,144	171,445	143,955
Total Expenditures	16,031,467	15,545,245	16,604,383
Ending Balance	2,404,927	3,835,960	4,561,430
Highest month-ending cash balance	5,191,044	6,327,430	6,945,050
Lowest month-ending cash balance	3,072,118	4,597,321	4,009,199

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

Schedule of Fees and Taxes	2007	2008	2009
Park Entry Permit:			
Annual (37-438)	$20	Fee information forthcoming;	
Duplicate (37-439)	$10	to be revised.	
Daily (37-438)	$4		
Arbor Lodge admission (37-345)	$1-3		
Arbor Lodge wedding fee (without/with chairs) (37-345)	$550-800		
Cabins, lodging, & support facilities/day (37-345)	$35-700		
Rollaway beds and cribs/day (37-345)	$8		
Tepee/day (37-345)	$20		
Camping fee/day (37-345)	$6-18		
Electricity at campgrounds/day (37-345)	$4		
Water hookup/day (37-345)	$2		
Sewer hookup/day (37-345)	$2		
Reservation and cancellation fee (37-345)	$.25-5.00		
Winter camping rate/day (37-345)	$6		
Self-registration late penalty (37-345)	$2		
Picnic shelter reservation (without/with elec.) (37-345)	$40/50		
Picnic table delivery charge (37-345)	$3		
Pay showers (37-345)	$.75		
Horse stall rentals/day (37-345)	$10		
Pavilion rental (37-345)	$500-2,500		
Volleyball net and ball rental (37-345)	$25		
Ice rink admission (37-345)	$2		
Theater (37-345)	$5-8		
Dinner theater (37-345)	$10-16		
Cookouts (37-345)	$6-18		
Swimming pool (37-345)	$2.50-7		
Swimming pass (seasonal) (37-345)	$40-350		
Jeep ride (37-345)	$6-9		
Ft. Robinson historic tour (37-345)	$3		
Stage coach ride (37-345)	$1-2		
Trail ride (37-345)	$13-17		
Trolley ride (37-345)	$.25		
Sleigh ride (37-345)	$2-3		
Hayrack ride (37-345)	$2-4		
Hayrack breakfast (37-345)	$10		
Haunted Hollow ride (37-345)	$3-5		
Pumpkin roll (37-345)	$1		
Naturalist program (37-345)	$1-5		
Wildlife and buffalo tour (37-345)	$2-3		
Pony ride (37-345)	$2		
Golf range/per bucket (37-345)	$3		
Miniature golf (37-345)	$3.50		
Bicycle rentals/hour (37-345)	$3-8		
Sled and toboggan rental/hour (37-345)	$4-8		
Paddle boat rental/½ hour (37-345)	$5-8		
Kayak rental (37-345)	$8-12.50		

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

Schedule of Fees and Taxes	2007	2008	2009
Float tube rental (37-345)	$10		
Inner tube rental (37-345)	$3		
Nature tour with birdhouse or feeder (37-345)	$10		
Recreation equipment rental (37-345)	fees vary	fees vary	fees vary
Activity Center activities (rock climbing simulator, football simulator, etc,) (37-345)	$1-5		
River float trip/person (37-345)	$14-16		
Canoe trip- child/adult/canoe (37-345)	$10/12/24		
Marina slip fee (37-345)	$10-900		
Marina utilities – each service (37-345)	$50		
Marina storage box (37-345)	$50		
Private dock/mooring fee (37-345)	$50/125		
Conference rooms (37-345)	$35-285		
FAX (receive/send) (37-345)	$1/2		
Photocopy (sheet) (37-345)	$.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		

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23340 - NEBRASKA HABITAT FUND (37-431)
EXPENDED IN PROGRAM 330, 336, 337, 924

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Habitat Fund is the depository for habitat stamp revenue which may only be used for the acquisition, development, and management of wildlife lands and habitat areas. Major activities include the outright purchase of habitat land, development of land already owned or under the control of the state, cooperative agreements with other government agencies and non-government organizations, and payments to private landowners to develop land for habitat purposes. Money received from the sale of Nebraska migratory waterfowl stamps is also deposited into this fund and is used by the commission for the acquisition, leasing, development, management, and enhancement of migratory waterfowl habitat.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Habitat Stamp (37-426)	$13	Fee information forthcoming;	
Lifetime Habitat Stamp (37-426)	$260	to be revised.	
Migratory Waterfowl Stamp (37-426)	$5		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,572,066	3,423,091	4,170,431
Revenue:			
Habitat Stamp	1,954,875	2,296,260	2,417,295
Waterfowl Stamp	193,455	202,516	220,155
Federal reimbursement	1,363,210	1,223,312	1,703,430
Investment income	146,262	184,667	232,615
Donations	9,251	35,622	80,125
Other	845,834	1,048,626	1,130,123
Total Revenue	4,512,887	4,991,003	5,783,743
Expenditures:			
Habitat development	3,540,940	3,609,580	4,015,808
Habitat acquisition	25,260	522,025	5,683
Administration	95,663	112,058	65,470
Total Expenditures	3,661,863	4,243,663	4,086,961
Ending Balance	3,423,091	4,170,431	5,867,213
Highest month-ending cash balance	3,926,107	4,720,535	6,168,607
Lowest month-ending cash balance	2,475,030	3,147,833	4,272,584

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23350 - WILDLIFE CONSERVATION FUND (37-811)
EXPENDED IN PROGRAM 336

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nongame and Endangered Species Conservation Fund was created in 1984 to receive money from the new income tax checkoff program (renamed the Wildlife Conservation Fund in 2007). Under this program, a taxpayer is entitled to designate that $1 or more of their income tax refund be credited to the Wildlife Conservation Fund. Income tax checkoff money can only be used to fund collection costs and to carry out the provisions of the Nongame and Endangered Species Conservation Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	665,334	745,967	641,672
Revenue:			
Income tax checkoff	63,951	93,025	95,677
Investment income	28,767	31,612	29,337
Federal reimbursement	114,211	4,145	6,013
Donations	4,855	6,878	1,101
Other	43,172	55,769	444,425
Total Revenue	254,956	191,429	576,553
Expenditures:			
Personal services	1,664	2,527	1,574
Operating expenses	91,145	71,798	163,151
Travel expenses	10,126	7,788	9,251
Capital outlay	15,754	1,982	37,593
Aid	55,634	211,629	380,558
Total Expenditures	174,323	295,724	592,127
Ending Balance	745,967	641,672	626,098
Highest month-ending cash balance	704,560	687,811	726,852
Lowest month-ending cash balance	595,550	585,872	559,783

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23360 - GAME LAW INVESTIGATION CASH FUND (37-327.01)
EXPENDED IN PROGRAM 336

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Game and Parks Commission uses money in this fund to obtain evidence needed for the enforcement of the "Game Law" (laws related to hunting, fishing, trapping, etc.). The source of revenue is money collected under the authority of the Game Law and allocated by the Commission to this fund. Another potential source of revenue is donations from persons, wildlife groups, and other charitable sources.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	7,196	7,386	8,052
Revenue:			
Transfer in	0	0	0
Investment income	338	366	416
Fines, forfeitures, penalties	0	300	1,000
Donations	0	0	0
Other	0	0	0
Total Revenue	338	666	1,416
Expenditures:			
Travel expenses	148	0	0
Total Expenditures	148	0	0
Ending Balance	7,386	8,052	9,468
Highest month-ending cash balance	7,507	8,052	9,468
Lowest month-ending cash balance	7,223	7,415	8,083

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23370 - NEBRASKA SNOWMOBILE TRAIL CASH FUND (60-3,218)
EXPENDED IN PROGRAM 617

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Snowmobile Trail Cash Fund is used for the operation, maintenance, enforcement, planning, establishment, and marking of snowmobile trails throughout the state and for the acquisition by purchase or lease of real property for use as snowmobile trails. The fund is also used for the preparation or purchase and distribution of educational materials related to snowmobiling. For each snowmobile registration, the county treasurers retain twenty-five cents, with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (60-3,217).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	221,680	236,538	259,431
Revenue:			
Snowmobile Registrations	4,553	13,391**	5,143
Investment Income	10,505	11,856	12,258
Other	0	372	0
Total Revenue	15,058	25,620	17,401
Expenditures:			
Dues and subscriptions	200	0	0
Other	0	2,727	0
Total Expenditures	200	2,727	0
Ending Balance	236,538	259,431	276,832
Highest month-ending cash balance	236,538	259,431	276,832
Lowest month-ending cash balance	222,495	237,468	260,440

**The correct amount should be $5,582. The State Treasurer will have a correcting entry that will show up in FY09-10.

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351)
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 967, 968, 969, 975

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Outdoor Recreation Development Cash Fund (NORDA) was created to receive money derived from one cent of the cigarette tax. Beginning in FY 1999-00, the amount of cigarette tax deposited into this fund shall not be less than the amount deposited in FY 1997-98. The money in this fund can only be used for the development, operation and maintenance of areas of the state park system.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cigarette Tax (77-2602)	1¢	1¢	1¢

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,505,608	3,368,533	3,428,687
Revenue:			
Cigarette tax	1,309,039	1,309,039	1,309,039
Investment income	152,718	145,849	147,154
Federal reimbursement/grant	0	143,274	(14,850)
Other	2,392	639	100,000
Total Revenue	1,464,149	1,598,801	1,541,343
Expenditures:			
State park operations	422,140	423,290	11,986
Area maintenance	17,578	18,515	14,244
Capital improvements	1,031,177	994,540	967,299
Other	130,328	102,302	142,462
Total Expenditures	1,601,223	1,538,647	1,135,991
Ending Balance	3,368,533	3,428,687	3,834,039
Highest month-ending cash balance	3,509,173	3,253,739	3,559,743
Lowest month-ending cash balance	3,020,460	2,914,659	3,106,500

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23390 - TRAIL DEVELOPMENT ASSISTANCE FUND (37-1003)
EXPENDED IN PROGRAM 902

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Trail Development Assistance Fund is administered by the Game and Parks Commission and is used to assist any Natural Resources District, political subdivision, other public agency, or private nonprofit organization, in the purchase, development and maintenance of recreational trails within the state. The fund does not have a dedicated revenue source, but it may receive gifts and other contributions as well as direct appropriations from the Legislature. The fund was created in 1991, but is scheduled to sunset January 1, 2010, with any remaining balance being transferred to the General Fund on that date.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	146,197	128,332	155,902
Revenue:			
Transfer from General Fund	140,000	0	0
Investment income	12,135	7,570	7,156
Other	0	20,000	0
Total Revenue	152,135	27,570	7,156
Expenditures:			
Operating expenses	30,000	0	39,593
Aid	140,000	0	0
Total Expenditures	170,000	0	39,593
Ending Balance	128,332	155,902	123,465
Highest month-ending cash balance	289,996	155,902	161,593
Lowest month-ending cash balance	128,332	129,251	122,564

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431]
EXPENDED IN PROGRAMS 336, 617, 981

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Aquatic Habitat Fund was created to receive money generated by the sale of Aquatic Habitat Stamps. Since 2006, an image of the Aquatic Habitat Stamp has been printed on fishing permits, required of most anglers 16-68 years old, and included in the permit purchase price. A portion of the price ($100 for each lifetime fishing permit; $5 for each annual, combination and 3-day fishing permit; and $1 for each 1-day fishing permit) is deposited into the Aquatic Habitat Fund. Revenue in this fund can only be spent to enhance and restore aquatic habitat in selected waters.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Aquatic Habitat Stamp – annual and 3-day (37-426)	$5	Fee information forthcoming;	
Aquatic Habitat Stamp – 1 day (37-426)	$1	to be revised.	
Lifetime Aquatic Habitat Stamp (37-426)	$100		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,516,360	5,747,869	5,569,761
Revenue:			
Aquatic habitat stamp	958,996	1,196,158	1,454,769
Federal reimbursement	1,006,200	2,886,309	364,084
Donations	495	0	10
Investment income	261,844	221,636	255,151
Other	13,142	1,520,299	1,477,107
Total Revenue	2,240,677	5,824,402	3,551,121
Expenditures:			
Personal services	82,176	15,834	890
Operating expenses	1,921,165	5,986,490	2,141,379
Travel	5,827	187	434
Capital outlay	0	0	41,540
Aid	0	0	0
Total Expenditures	2,009,168	6,002,511	2,184,243
Ending Balance	5,747,869	5,569,761	6,936,638
Highest month-ending cash balance	5,847,322	5,876,933	6,172,586
Lowest month-ending cash balance	5,349,028	3,266,146	5,316,044

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23420 - NIOBRARA COUNCIL FUND [72-2009]
EXPENDED IN PROGRAM 338

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

This fund was created for the use of the Niobrara Council, whose mission is to assist in the management of the Niobrara scenic river corridor. Sources of funding can include both private and public funds accepted by the Council to carry out their mission. There are no specific fees or taxes deposited into this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	122	131	137
Revenue:			
Donations and contributions	3,000	0	0
Investment income	9	6	30
Grants – State Agencies	0	0	493,703
Grants - Federal	0	0	10,362
Other	0	0	0
Total Revenue	3,009	6	504,095
Expenditures:			
Distribution of aid	3,000	0	480,555
Total Expenditures	3,000	0	480,555
Ending Balance	131	137	23,678
Highest month-ending cash balance	3,127	138	23,678
Lowest month-ending cash balance	123	132	150

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23430 - NEBRASKA ENVIRONMENTAL ENDOWMENT FUND (81-15,174.01)
EXPENDED IN PROGRAM 162

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The endowment fund was created to receive grants from the Nebraska Environmental Trust Fund as well as other donations. These grants cannot exceed twice the total of any other proceeds received by the endowment fund, and may not exceed fifty percent of the total proceeds credited to the trust fund. Grants received from the trust fund cannot be spent, but shall be invested and the investment income may be spent on environmental projects.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	684,708	892,921	879,130
Revenue:			
Grants from the Environmental Trust Fund	99,147	0	0
Donations	150	1,000	0
Investment income	20,851	20,289	19,514
Other	88,065	(35,080)	(118,821)
Total Revenue	208,213	(13,791)	(99,307)
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	892,921	879,130	779,823
Highest month-ending cash balance	100,379	1,332	1,395
Lowest month-ending cash balance	55	1,275	1,337
(Does not include long-term investments)			

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenues credited to the Nebraska Library Commission Cash Fund are generally derived from fees charged for various services rendered by the agency. These funds are, in turn, used to support expenses associated with providing these services. Among services supported by assessment of fees are:

1) NEBASE/Network Services - Monthly/annual network access/membership charges support this online service to libraries. Workshop fees help provide continuous training to libraries using the service. Annual administrative fees help offset costs of billing and provide support for group purchases of Electronic Online Services to Nebraska Libraries.
2) Audio Production/Duplication Service - Fees support costs for duplication of cassette tapes and operation of recording studios.
3) Continuing Education/Certification - Fees support continuing education programs conducted by the agency, and certification of librarians and public libraries.
4) Children's Services - Revenues include charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	347,367	373,110	226,241
Revenue:			
NEBASE	64,196	67,290	71,225
Audio Production, Continuing Education and Children's Services	4,671	4,884	5,289
Gates Foundation Grants	16,196	30,558	5,634
Return Excess Grant Funds to Gates Foundation	0	-48,230	-12,298
Thinking Outside the Borders Grant (a)	53,220	-53,220	0
Saving NE Treasurers – Historical Society Grant	0	14,929	0
Total Revenue	138,283	16,211	69,850
Expenditures:			
NEBASE	63,841	69,827	60,394
Audio Production, Continuing Education and Children's Services	9,037	8,964	6,998
Gates Foundation Grants	39,662	69,360	155,025
Saving NE Treasurers – Historical Society Grant	0	14,929	0
Total Expenditures	112,540	163,080	222,417
Ending Balance	373,110	226,241	73,674
Highest month-ending balance	415,994	421,951	283,249
Lowest month-ending balance	331,677	226,241	73,674

(a) Federal grant originally coded as cash fund revenue in 2006-07 subsequently reversed and coded as federal fund revenue in 2007-08.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
NEBASE/NETWORK SERVICES			
Monthly Member Fee			
Full Cataloger	$35+ [a]	$35+ [a]	$35+ [a]
ILL Only Users and/or CatExpress Users	5	5	5
Workshop	10 [b]	10 [b]	10 [b]
Annual Meetings	- - Based on cost estimate of workshop - - -		
Administrative Fee - Annual	$20	$20	$20
Audio Production/Duplication:			
Studio time (per hour)	35	35	35
Cassette duplication			
(per cassette - first nine cassettes)	1	1	1
Continuing Education Workshops	- - Based on cost estimate of workshop - - -		
Children's Services Workshops:			
Summer Reading Program	- - Based on cost estimate of program - - -		
Workshops	- - Based on cost estimate of workshop - - -		

(a) $35 plus 3.5% administrative fee on OCLC charges (except on hardware or software purchases or products excluded from surcharge by OCLC).

(b) Rate for NEBASE members. Various rates for others.

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Shipping License (53-124)	$200/$500	$200/$500	$200/$500
Special Designated License (53-124.11)*	$40	$40	$40
Catering License (53-124.12)	$100		
Registration Fees (53-130 & 53-138.01)**	$45	$45	$45

*Per day
** Five dollars ($5) is deposited into the Rule and Regulation Cash Fund, the remainder into the General Fund.

Fund Summary	2006-07	2007-08	2008-09
Revenue:			
Registration Fees	208,965	209,500	209,640
Shipper Fee	192,960	127,500	120,000
Special Designated & Catering Licenses	122,600	124,140	128,560
Tax, Fines, Forfeitures and Penalties	7,252	16,450	3,964
Total Receipts	531,777	477,590	462,164

Highest month-ending balance
Lowest month-ending balance

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Liquor Control Commission began selling its rules and other publications in fiscal year 1986-87. The proceeds from these publications are deposited into this cash fund and are used to offset the costs of producing the materials. LB 202, effective September 1991, amended the licensee annual registration fee from $25 to $30, and LB 973, effective August 2000, increased the fee to $45. Five dollars of this amount is deposited into this fund to offset the printing costs of commission materials, and all licensees receive free copies of such materials. Non-licensees may receive commission materials for a reasonable fee. This fund also receives revenues from the sale of beer keg labels (LB 332, 1993).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Liquor Control law books	$ 4	$ 4	$ 4
Quarterly newsletters (yearly subscription)	5	5	N/A
Active License Roster	40	40	40
Wholesale Licensee Activity Report (yearly subscrip.)	200	200	40
Licensee mailing labels	40	40	40
Keg registration fee	5	5	5

Fund Summary

Beginning Balance	74,571	75,312	86,688
Revenue:			
Licensee Publications	26,130	26,244	26,235
Non-Licensee Publications	180	165	208
Keg Registration	6,495	5,773	-1,800
Activity Report	343	434	349
General Business Fees	13	12	0
Special Designated Permit	40	-40	0
Investment Interest	3,753	4,148	4,364
Alcohol Server Training Program	0	1,130	3,395
Total Revenue	36,954	37,866	32,761
Expenditures:			
Postage Expense	2,886	1,473	0
Data Processing Expense	614	180	0
Publications & Printing	6,083	4,801	0
Office Supplies	6,630	0	0
Other Contractual Service	0	0	0
Other Operating Expense	20,000	20,036	58,411
Total Expenditures	36,213	26,490	58,411
Ending Balance	75,312	86,688	61,038
Highest month-ending balance	92,236	105,116	106,690
Lowest month-ending balance	72,737	71,625	60,942

AGENCY 36 - NEBRASKA RACING COMMISSION

FUND 23610 - RACING COMMISSION'S CASH FUND (2-1222)
EXPENDED IN PROGRAM 74

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Racing Commission's Cash Fund receives revenue generated from the pari-mutuel wagering tax, and licensing fees from racetracks conducting horse racing. The fund is utilized to finance the operating expenses of the State Racing Commission. LB 573 in the 2005 Session increased the pari-mutuel wagering tax to 0.64%.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Pari-mutuel wagering tax (2-1208)	0.4%	0.64%	0.64%
License fees (2-1208)	$25 & $50	$25 & $50	$25 & $50
Telephonic wagering tax (2-1242)	---- ½% of the amount wagered through telephonic wagering ----		

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	254,372	305,485	262,294
Revenue:			
Pari-mutuel wagering tax	645,461	634,019	607,306
General Business Fees	56,155	51,190	53,485
Daily License Fees	5,350	5,200	5,200
Fingerprint Fees	10,310	8,428	12,706
Administrative Service Fees	1,278	987	842
Investment Interest	12,231	13,245	11,477
Reimbursement of Salaries	0	0	0
Broodmare registrations	0	-425	0
Misc. revenue	0	114	0
Surplus property sales	290	565	0
Total Revenue	731,075	713,323	691,016
Expenditures:			
Salaries	353,820	396,805	330,593
Per Diem	18,966	18,022	17,615
Benefits	87,034	95,191	86,393
Operating Expenses	149,579	173,746	177,368
Travel	70,563	69,871	64,522
Capital Outlay	0	2,879	2,300
Total Expenditures	679,962	756,514	678,791
Ending Balance	305,485	262,294	274,519
Highest month-ending balance	308,236	302,029	284,603
Lowest month-ending balance	217,837	222,821	207,430

AGENCY 36 - NEBRASKA RACING COMMISSION

FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)
EXPENDED IN PROGRAM 74

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Track Distribution Fund was established in 1986 and significantly amended in 1994 by LB 1354. Each racetrack shall withhold one-fourth of one percent of gross exotic receipts and the entire amount shall be used to supplement purses. Tracks shall receive a percentage based on the number of racing days at each individual track to the total number of racing days at all tracks. Any money left in the fund which is not distributed at the end of the calendar year is available to the Commission to defray expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Exotic wagering tax (2-1208.04)	-- one-fourth of one percent of gross exotic receipts --		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	16,510	5,239	5,782
Revenue:			
Pari-mutuel wagering tax	150,711	149,709	142,877
Investment interest	592	543	483
Total Revenue	151,303	150,252	143,360
Expenditures:			
Aid to racetracks	162,574	149,709	142,877
Total Expenditures	162,574	149,709	142,877
Ending Balance	5,239	5,782	6,265
Highest month-ending balance	18,180	17,869	17,434
Lowest month-ending balance	5,083	5,323	4,235

AGENCY 36 - NEBRASKA RACING COMMISSION

FUND 26640 - DRUG ABUSE PROGRAM (2-1203)
EXPENDED IN PROGRAM 74

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

All fines from the violation of the Nebraska Racing Commission's rules are paid into the alcohol and drug rehabilitation fund which was created in 1994 by LB 1153. This fund is to be used to provide services to horse racing participants. An Attorney General Opinion in 1996 stated that fine revenue is to be dedicated to the common schools. Therefore, no expenditures have been made from this Fund. LB 295, enacted during the 2001 Legislative Session, terminated this fund and transferred all cash to the permanent school fund. All future fines from any violation of the Nebraska Racing Commission's rules will go into the permanent school fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
All fines go into the permanent school fund	----------	----------	----------

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Fines			
Investment interest			
Operating Transfers out			
Total Revenue	0	0	0
Expenditures:	0	0	0
Ending Balance	0	0	0
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116)
EXPENDED IN PROGRAMS 526, 530 AND 635

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Compensation Court Cash Fund was created by Laws 1993, LB 757. Most of the revenue is received from an annual assessment on workers' compensation premiums, risk management pools, and self-insureds. Other revenue is received from fees, sales of forms and publications, and various services.

Section 48-1,116 states that the fund shall only be used for the expense of administering the Nebraska Workers' Compensation Act and the payment of the salaries and operating expenses of the Nebraska Workers' Compensation Court. The Court is operated entirely by the revenue from this fund.

Section 48-1,117 states that if the balance in the fund is equal to or exceeds three times the sum expended in the fiscal year then ending, the contributions to the fund from the annual assessment on workers compensation insurance premiums, risk management pools, and self-insured employers shall abate for the calendar year next ensuing and only for that year, and no abatement shall ever extend beyond one year.

The annual assessment was abated in calendar year 1999. The ending balance for the fiscal year then ending (FY1997-98) was $9.2 million and expenditures were $2.8 million. The annual assessment was abated again in calendar year 2009. The ending balance for the fiscal year then ending (FY2007-08) was $13.369 million and expenditures were $4.2 million.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Annual Assessment (48-1,113)	1% of workers compensation premiums and 1% on workers compensation risk management pools annual contributions.		
Annual Assessment (48-1,114)	1 1/4% of prospective loss costs for employer who qualifies as a self-insurer.		
Self-insurance fee (48-145.04)	----------up to $2,000----------		
Services			
Photocopies & Microfilm copies (charged only if retrieval and copying costs exceed $20.00)	$.10/page	$.10/page	$.10/page
Employer coverage & Employee searches (charged only if retrieval and copying costs exceed $20.00)	---------- Over $20.00 and up ----------		
Data base selection information	---------- varies ----------		

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116)
EXPENDED IN PROGRAMS 526, 530 AND 635, CONT'D.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	9,827,815	11,828,560	13,369,105
Revenue:			
Insurance Assessments	5,053,287	5,109,829	11,222
Investment Interest	425,572	532,537	540,853
Other Revenue and Adjustments	474,600	139,902	132,617
Total Revenue	5,953,459	5,782,268	684,692
Expenditures:			
Salaries and Benefits	3,202,624	3,425,368	3,597,223
Operating Costs	641,766	717,500	923,411
Travel	44,041	60,233	50,900
Capital Outlay	67,800	38,786	11,253
Miscellaneous Adjustments	(3,515)	(165)	0
Total Expenditures	3,952,716	4,241,722	4,582,787
Ending Balance	11,828,560	13,369,105	9,471,010
Highest month-ending balance	12,487,812	13,989,752	13,369,105
Lowest month-ending balance	6,431,548	9,418,395	9,242,186

AGENCY 38 - COMMISSION ON THE STATUS OF WOMEN

FUND 23810 - STATUS OF WOMEN CASH FUND (81-260.02)
EXPENDED IN PROGRAM 577

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Proceeds from contractual agreements, grants, fees and donations were deposited in this fund and used for specifically designated purposes or for special projects. LB 154, passed in the 2009 session eliminated the Commission on the Status of Women. The state treasurer was authorized to transfer any remaining balance in the fund to the State General Fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,590	2,504	2,315
Revenue:			
Contributions	50	53	52
Interest	139	123	
Other			
Total Revenue	189	176	52
Expenditures:			
Agency Operations	1,275	365	1,449
Total Expenditures	1,275	365	1,449
Ending Balance	2,504	2,315	918
Highest month-ending balance	3,602	2,588	1,204
Lowest month-ending balance	2,295	2,305	891

AGENCY 39 - NEBRASKA BRAND COMMITTEE

FUND 23910 - NEBRASKA BRAND INSPECTION AND THEFT PREVENTION FUND (54-197)
EXPENDED IN PROGRAM 075

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Brand Inspection & Theft Prevention Fund is established in law to receive funds collected pursuant to the Livestock Brand Act. The Nebraska Brand Committee is established in law to provide individual herd identification through brand recording, ownership protection through brand inspection at markets, during private treaty sales, and when leaving the state and/or brand inspection area, and to investigate cases of livestock theft or fraud in the marketing of cattle. Statutes provide that the fund shall be used by the Nebraska Brand Committee in the administration and enforcement of the act, including the payment of salaries. Brand inspection fees, brand recording fees and registered feedlot fees are all assessed by the agency and deposited in the fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Inspection fees (54-1,108)	- - Not to exceed 75¢ per head all years - - -		
Recording fee (54-199	- - - - - - Not to exceed $100 - - - - - - -		
Sales of brand fee (54-1,100)	- - - - - - Not to exceed $35 - - - - - - -		
Registered feed lot fees (54-1,120)	- $100-$650 depending on capacity all years - -		
Copies of brand records (54-1,108)	$1 per copy	$1 per copy	$1 per copy
Copies of other brand committee documents (54-1,101)	$1 per copy	$1 per page	$1 per page

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	652,139	569,609	715,820
Revenue:			
Inspection, recording and copying fees (see statutory references above)	3,742,581	3,912,254	3,911,886
Interest	35,579	44,566	39,732
Miscellaneous	29,167	40,548	40,424
Fund liabilities	0		
Total Revenue	3,807,327	3,997,368	3,992,042
Expenditures:			
Brand Committee	3,889,857	3,851,157	4,066,287
Total Expenditures	3,889,857	3,851,157	4,066,287
Ending Balance	569,609	715,820	641,575
Highest month-ending balance	695,945	1,050,304	807,361
Lowest month-ending balance	529,488	461,061	639,835

AGENCY 40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD

FUND 24010 - NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING FUND (60-1409)
EXPENDED IN PROGRAM 076

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

License fees and other funds deposited into the Motor Vehicle Industry Licensing Fund are used for the operation of the Motor Vehicle Industry Licensing Board. Ten cents of each fee for a motor vehicle certificate of title is credited to the fund to conduct investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08**	2008-09
Dealer licenses (60-1411.01)	$200	$400	$400
Manufacturer & distributor licenses (60-1411.01)	300	600	600
Wrecker & salvage licenses (60-1411.01)	100	200	200
Salesperson licenses (60-1411.01)	10	20	20
Factory & distributor rep. licenses (60-1411.01)	10	20	20
Finance company licenses (60-1411.01)	200	400	400
10¢/certificate of title (60-154)	10¢	10¢	10¢

*Fees shown reflect statutory maximums; lower fees are charged for some licenses.
**Fees shown are effective January 1, 2008.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	188,315	212,772	217,358
Revenue:			
Dealer licenses	351,455	342,920	336,390
Manufacturer & distributor licenses	94,800	93,600	116,000
Wrecker & salvage licenses	9,450	9,590	9,380
Salesperson licenses	85,660	85,030	108,830
Factory & distributor representative licenses	6,640	6,410	8,925
Finance company licenses	7,440	7,320	7,200
10 cent/certificate of title	56,199	58,206	54,222
Miscellaneous licenses & fees	9,944	10,755	9,830
Investment income	11,430	12,453	11,900
Total Revenue	633,018	626,284	662,677
Expenditures:			
Operation of board	608,561	621,698	618,841
Total Expenditures	608,561	621,698	618,841
Ending Balance	212,772	217,358	261,194
Highest month-ending balance	386,644	393,644	424,349
Lowest month-ending balance	63,094	66,586	59,584

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 - STATE REAL ESTATE COMMISSION'S FUND (81-885.15)
EXPENDED IN PROGRAM 077

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Real Estate Commission's Fund is used exclusively by the Real Estate Commission to carry out their duties of licensing and regulating real estate brokers and salespersons. The Commission also registers retirement communities, certain subdivided land sale projects, timeshare properties, and membership campgrounds. Revenue to this fund is generated mainly through examination and license fees assessed against persons involved in the real estate industry.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	893,858	716,227	545,120
Revenue:			
Broker license renewal	189,680	216,830	304,250
Salesperson license renewal	219,690	265,085	413,310
Application fee	77,600	53,500	48,185
Examination fee	148,695	102,925	101,755
Other	186,089	183,770	175,280
Total Revenue	821,754	822,110	1,042,780
Expenditures:			
Personal services	580,610	607,349	627,370
Operating expenses	359,514	316,917	313,240
Travel expenses	54,410	63,236	62,142
Capital outlay	4,851	5,715	12,371
Total Expenditures	999,385	993,217	1,015,123
Ending Balance	716,227	545,120	572,777
Highest month-ending cash balance	966,623	817,042	842,778
Lowest month-ending cash balance	711,357	539,829	382,893

FUND 24110 (CONT'D.)

Schedule of Fees and Taxes	2007	2008	2009
Application & examination (81-885.14)	$215	$215	$285
Subsequent reexaminations (81-885.14)	115	115	150
Resident broker original license and renewal (81-885.14)	70	80	115
Resident salesperson original license and renewal (81-885.14)	45	55	90
Non-resident broker original license and renewal (81-885.14)	70	80	115
Non-resident salesperson original license and renewal (81-885.14)	45	55	90
Branch office original license and renewal (81-885.19)	50	50	50
Transfer (81-885.20)	15	15	15
Late renewal penalty, per month (81-885.14)	25	25	25
Subdivision certificate (81-885.34)	100+	100+	100+
Subdivision renewal fee (81-885.36)	50+	50+	50+
Retirement home registration and renewal (76-1306)	200	200	200
Time share original registration (76-1734)	200+	200+	200+
Time share renewal (76-1734) – ($1,500 cap effective 7/04)	50+	50+	50+
Original campground registration (76-2109)	300	300	300
Renewal campground registration (76-2109)	200	300	300
Original and renewal campground salesperson registration (76-2115)	50	50	50
Labels (81-885.07) – (Varies on method of delivery)	10-50	10-50	10-50
Manuals (81-885.07)	10	10	10
Passing list (81-885.07)	5	5	5
Photocopying - per page	10¢	10¢	10¢
Returned check fee	35	30	30
Subscription-meeting minutes (Annual) (81-885.07)	65	65	65
LLC certification (21-2631.01)	25	25	25
P.C. certification (21-2216)	25	25	25

AGENCY 45 - BARBER BOARD OF EXAMINERS

FUND 24510 - BARBER BOARD OF EXAMINERS FUND (71-222.02)
EXPENDED IN PROGRAM 80

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The fees deposited in this fund are used to pay for barber shop inspections and examinations and licensing costs.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees - Barber Board (71-219.03):			
Renewals - Barbers & Barber Shops	35	35	35
Renewals - Barber Schools	200	200	200
Renewals - Barber Shops	45	45	45
Examination Fees - Barbers	50	50	50
Examination Fees - Instructor	90	90	90
Application Fees - Barber Shops	60	60	60
Application Fees - Barber Schools	500	500	500

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	173,414	178,183	188,049
Revenue:			
Licensing fees	107,005	109,935	109,185
Interest	6,980	7,858	7,551
Other	5,600	5,620	5,774
Total Revenue	119,585	123,413	122,510
Expenditures:			
Agency operations	114,816	113,547	130,534
Total Expenditures	114,816	113,547	130,534
Ending Balance	**178,183**	**188,049**	**180,025**
Highest month-ending balance	180,034	189,086	194,281
Lowest month-ending balance	120,436	132,299	126,425

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

FUND 24610 - PAROLE PROGRAM CASH FUND (83-1,107.02)
EXPENDED IN PROGRAM 367

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB 46. Sections 83-1,107.02 and 83-1,102 state that the fund shall be used by the Office of Parole Administration, in consultation with the Community Corrections Council, to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs and purchase services to provide such programs aimed at enhancing adult 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 developed by or through the council that address a parolee's vocational, educational, mental health, behavioral, or substance abuse treatment needs.

Section 83-1,107.01 requires that parolees pay the monthly parole programming fee while they are on parole.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Parole programming fee (83-1,107.01)	$25/Month	$25/Month	$25/Month

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	357,280	508,897	639,318
Revenue:			
Programming fees	144,075	164,696	158,262
Investment and Other Income and Adjustments	13,541	27,609	32,148
Total Revenue	157,616	192,305	190,410
Expenditures:			
Contractual Services	6,000	61,884	72,500
Total Expenditures	6,000	61,884	72,500
Ending Balance	508,897	639,318	757,229
Highest month-ending balance	521,508	639,318	768,128
Lowest month-ending balance	357,280	508,897	639,318

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

FUND 24690 – DEPARTMENT OF CORRECTIONAL SERVICES FACILITY CASH FUND (83-913.01) EXPENDED IN PROGRAM 200

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 83-913.01 states that all money derived from any source in any Department of Correctional Services facility shall be deposited into this fund.

This section also states all disbursements from the fund shall be made by the Director of Administrative Services by warrants drawn on the fund only upon certification of expenses by the chief executive officer of the appropriate facility within the Department of Correctional Services and upon presentation of proper vouchers for such expenses by the Director of Correctional Services or his or her authorized agent.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Safekeeper services	$71.40/day*	$75.78/day*	$80.56/day*
Community corrections inmate room and board fees	$10/day	$10/day	$10/day
Employees & visitor meals (per meal)	$1.25	$1.25	$1.25
Copy fees	10 cents/page	10 cents/page	10 cents/page

* Plus medical costs. The safekeeper rate changed on Nov 1, 2007, and again on December 1, 2008.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	809,889	382,882	410,805
Revenue:			
Safekeepers Services	819,096	605,517	725,018
Housing and Dorm Rental	920,736	946,737	805,219
Miscellaneous Revenue and Adjustments	178,087	198,666	127,220
Total Revenue	1,917,919	1,750,920	1,657,457
Expenditures:			
Adult Operations	2,344,926	1,722,997	1,875,007
Total Expenditures	2,344,926	1,722,997	1,875,007
Ending Balance	382,882	410,805	193,255
Highest month-ending balance	1,449,834	1,530,845	1,676,081
Lowest month-ending balance	166,491	228,206	193,255

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

FUND 52510 - CORRECTIONAL INDUSTRIES REVOLVING FUND (83-150)
EXPENDED IN PROGRAM 563

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Cornhusker State Industries (CSI) provides on-the-job training for inmates at the facilities of the Department of Correctional Services. Revenue is derived from the goods and services that CSI sells mainly to government entities and not-for-profit corporations. Goods and services produced include license plates, furniture, soaps and detergents, word processing, and Braille transcribing.

Section 83-150 states that this fund shall be used to pay all proper expenses incident to the administration of the CSI program, such as for materials, operations, personal services, and travel.

The statute also allows transfers from the fund to the General Fund at the direction of the Legislature.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	9,649,249	7,816,643	8,956,460
Revenue:			
Sales & Charges	8,871,101	9,869,836	8,871,233
Investment and Miscellaneous Income	466,579	349,870	611,532
Other Revenue and Adjustments	173,714	2,089,121	190,680
Total Revenue	9,511,394	12,308,827	9,673,445
Expenditures:			
Salaries and Benefits	4,027,447	4,259,986	4,479,717
Operating Expenses	5,788,126	6,263,566	5,423,697
Travel	102,903	115,818	99,466
Capital Outlay	1,425,523	529,642	519,614
Total Expenditures	11,343,999	11,169,012	10,522,494
Ending Balance	7,816,643	8,956,460	8,107,411
Highest month-ending balance	9,649,249	8,956,460	8,956,460
Lowest month-ending balance	7,312,124	6,217,136	5,478,706

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

FUND 52700 - FEDERAL SURPLUS PROPERTY REVOLVING FUND (81-912)
EXPENDED IN PROGRAM 390

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 81-912 states that this fund shall be used to administer the Federal Surplus Property program, such as purchasing, packing, handling, and transportation of equipment from the federal government. This fund shall receive all receipts for purchasing, packing, handling, and transportation of such equipment.

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. DCS receives surplus property from the federal government. This property is sold to state and local governments and certain non-profits. Money received from the sale of the property is used to offset the operating costs of selling and reconditioning the property.

Transfers from the fund are not authorized under existing law.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	248,186	463,795	435,854
Revenue:			
Intergovernmental Revenues	181,801	109,379	219,435
Sales & Charges	439,046	292,584	507,321
Investment and Miscellaneous Income	16,367	20,326	22,271
Total Revenue	637,214	422,289	749,027
Expenditures:			
Salaries and Benefits	149,470	205,757	221,930
Operating Expenses	268,498	217,835	441,750
Travel	3,636	6,687	7,015
Capital Outlay	0	19,950	8,770
Total Expenditures	421,604	450,229	679,465
Ending Balance	463,795	435,854	505,415
Highest month-ending balance	463,795	508,665	505,415
Lowest month-ending balance	248,186	403,894	407,048

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

FUND 54610 - DEPARTMENT OF CORRECTIONAL SERVICES WAREHOUSE REVOLVING FUND (83-958) EXPENDED IN PROGRAM 495

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was established in FY2000 by Laws 1999, LB 873.

Section 83-958 states that this fund shall only be used for the purchase of items to be resold at cost to facilities and programs within the Department of Correctional Services. Facilities and programs within the department receiving items from the central warehouse system shall be billed for such goods at the time of delivery. All receipts from the items sold through the central warehouse system shall be deposited in this fund.

Transfers from the fund are not authorized under existing law.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	136,190	70,005	81,154
Revenue:			
Sales & Charges	2,530,978	2,564,936	2,530,378
Investment and Miscellaneous Income	4,678	3,641	2,066
Miscellaneous Adjustment	0	0	415,736
Total Revenue	2,535,656	2,568,577	2,948,180
Expenditures:			
Operating expenses	2,601,842	2,557,429	2,639,028
Total Expenditures	2,601,842	2,557,429	2,639,028
Ending Balance	70,005	81,154	390,306
Highest month-ending balance	221,596	126,660	390,306
Lowest month-ending balance	16,993	1,638	11,574

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)
EXPENDED IN PROGRAM 533

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Nebraska Educational Telecommunications Commission (NETC) leases tower space primarily to other governmental entities or to those who provide a service to governmental entities. NETC rents tower space to Metropolitan Community College, Morrill County, the Agricultural Extension Service, U.S. Fish and Wildlife Service and NOAA (National Weather Service). There are also several commercial lessees, however the majority of the revenues are derived from governmental sources. Tower rental funds are expended for general transmitter operations.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tower Rental			
Metro Community College	Negotiable (applies to all years)		
Morrill County	Negotiable (applies to all years)		
Agricultural Extension	Negotiable (applies to all years)		
U.S. Fish & Wildlife	Negotiable (applies to all years)		
NOAA	Negotiable (applies to all years)		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	465,742	526,886	511,934
Revenue:			
Tower rental/other	239,619	207,476	214,912
Investment interest	26,406	32,763	49,820
Total Revenue	266,025	240,239	264,732
Expenditures:			
Operating costs	204,881	255,191	255,532
Total Expenditures	204,881	255,191	255,532
Ending Balance	526,886	511,934	521,134
Highest month-ending balance	702,019	763,941	726,123
Lowest month-ending balance	467,553	511,934	243,701

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

FUND 24720 - NEB*SAT CASH FUND (79-1321)
EXPENDED IN PROGRAM 910

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The NEB*SAT Cash Fund was created in 1996 and placed under the direction of the Nebraska Educational Telecommunication Commission. According to state law the fund may be used for user fees, penalty fees, nonfederal grant or contract funds, gifts, bequests, equipment purchase fees, and any other such fees or payments which are related to NEB*SAT, distance learning activities and programs and other telecommunications-related activities. Insurance proceeds, paid for the loss of capacity on a State owned transponder, were deposited in this fund. Those proceeds, as well as any residual lease fees, are expended for digital television conversion.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Insurance proceeds from transponder	NA	NA	NA

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,244,763	1,303,279	1,353,391
Revenue:			
Interest income	58,516	64,137	33,340
Total Revenue*	58,516	64,137	33,340
Expenditures:			
Conversion to digital	0	14,025	1,281,421
Total Expenditures	0	14,025	1,281,421
Ending Balance	1,303,279	1,353,391	105,310
Highest month-ending balance	1,303,279	1,356,416	1,348,585
Lowest month-ending balance	1,249,338	1,308,338	105,310

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

FUND 24810 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION CASH FUND (86-1419) EXPENDED IN PROGRAM 640

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Coordinating Commission for Postsecondary Education Cash Fund is primarily derived from registration fees received from out-of-state higher education institutions seeking authorization to offer courses and programs in Nebraska and institutions wishing to establish a private college or university in the state. During 2007-09 through July 2009, the Commission reviewed an application from the following institution seeking to establish a private college or university: Gallup University. The Commission reviewed the following out-of-state applications: Crown College, Morningside College, Herzing University, and Strayer University. Additionally, revenue generated by services rendered by the agency, which are incident 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 in 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.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Out-of-state institution course/program registration fee	$1,300	$1,300	$1,300
Out-of-state institution course registration fee	1,000	1,000	1,000
Application to establish private college or university	2,400	2,400	2,400
Application to add baccalaureate degree by a private college regulated by Nebraska Department of Education:			
Portion of fee retained by Department of Education (25%)	$79.20	$87.12	$87.12
Portion of fee remitted to Coordinating Commission (75%)	237.60	261.36	261.36
	$316.80	$348.48	$348.48

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	35,018	38,606	34,731
Revenue:			
Registration fees	1,000	1,000	2,600
Investment interest	1,694	1,921	1,457
Intergovernmental grant revenue	7,237	4,894	0
Other	0	237	0
Total Revenue	9,931	8,052	4,057
Expenditures:			
Total Expenditures	6,343	11,927	9,365
Ending Balance	38,606	34,731	29,423
Highest month-ending balance	42,378	42,325	34,986
Lowest month-ending balance	34,480	34,731	29,342

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

FUND 24820 – NEBRASKA SCHOLARSHIP FUND (85-1920)
EXPENDED IN PROGRAM 690

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Since 2003-04, amounts derived from net lottery receipts have been credited to the Nebraska Scholarship Fund under provisions of Sec. 9-812. Under current provisions of this section (as last amended during the 2007 legislative session by LB638), amounts credited to the fund and authorized to be expended for student financial aid are to represent 24.75% of lottery receipts net of prizes, lottery operating expenses and an amount credited to the Compulsive Gamblers Assistance Fund. Amounts appropriated from the fund by the Legislature are distributed pursuant to the Nebraska Scholarship Act by the Coordinating Commission as need-based student financial aid to Nebraska resident students attending Nebraska postsecondary institutions.

Lottery funds are credited to the Nebraska Scholarship Fund each quarter of the fiscal year. Scholarships for students receiving aid under the Nebraska Scholarship Program are established at the beginning of each academic year. Subsequently, amounts are disbursed each semester to Nebraska students who are scholarship recipients. In order to manage the uncertainty associated with the level of lottery receipts that may be credited to the fund for each fiscal year, lottery receipts accumulated in the fund have been managed by the Coordinating Commission since the inception of the Nebraska Scholarship Program in an effort to achieve a scholarship disbursement schedule with greater certainty. This practice of funds management now allows lottery receipts accumulated in the fund during one fiscal year to be disbursed as financial aid in the subsequent fiscal year. For example, amounts accumulated in the fund during 2008-09 will be disbursed as scholarship aid during 2009-10. This practice affords greater certainty for student financial aid planning and administration. The practice also results in a significant balance held in the fund throughout the fiscal year for distribution to scholarship recipients in the subsequent fiscal year.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See fund description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	79,873	3,243,514	6,257,681
Revenue:			
Distribution of lottery proceeds	7,119,639	7,550,800	7,361,917
Investment interest	62,493	179,231	286,912
Other *	108,345	10,407	-10,407
Total Revenue	7,290,477	7,740,438	7,638,422
Expenditures:			
Student Financial Aid	4,126,836	4,726,271	5,372,268
Ending Balance	3,243,514	6,257,681	8,523,835
Highest month-ending balance	3,544,474	6,257,681	8,523,835
Lowest month-ending balance	110,732	3,222,395	5,914,583

* Represents unused financial aid funds returned to the Commission by institutions for reallocation to eligible students attending other institutions. An alternative accounting of such returns is planned for future fiscal years.

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

FUND 24850 – PRIVATE SCHOLARSHIP CASH FUND
EXPENDED IN PROGRAM 690

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Private Scholarship Cash Fund was administratively created to accommodate receipt of $500,000 resulting from a settlement between Nelnet and Nebraska's Attorney General. The $500,000, in addition to investment interest credited to the fund, was allocated as student financial aid in 2007-08 under statutory provisions governing the Nebraska Scholarship Program.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See fund description			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	15
Revenue:			
Transfer in	0	500,000	0
Investment interest	0	2,440	1
Total Revenue	0	502,440	1
Expenditures:			
Student Financial Aid	0	502,425	0
Ending Balance	0	15	16
Highest month-ending balance	0	500,000	16
Lowest month-ending balance	0	15	15

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 801-808

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Chadron State College Cash Fund is predominated by student tuition and fee charges. Supplementing state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of tuition and fees.			

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance [2]	3,469,693	2,529,927	2,236,515
Revenue:			
Tuition, fees & other charges[3]	5,841,281	6,585,099	7,212,499
Investment interest & other miscellaneous[4]	205,922	206,463	195,224
Intergovernmental revenue[5]	12,800	2,500	5,000
Total Revenue	6,060,003	6,794,062	7,412,723
Expenditures:			
State aided operations & aid	6,979,833	7,068,474	7,035,521
Total Expenditures	6,979,833	7,068,474	7,035,521
Transfers out[6]	-19,936	-19,000	0
Ending Balance [2]	2,529,927	2,236,515	2,613,717
Highest month-ending balance	5,148,118	4,911,874	4,952,085
Lowest month-ending balance	2,389,665	1,817,156	906,916

[1]Per Nebraska Information System (NIS).
[2]Balances include all NIS cash fund asset accounts.
[3]Account series 470000 (NIS).
[4]Account series 480000 & 490000 (NIS).
[5]Account series 460000 (NIS).
[6]Account 493200 (NIS) --- amounts transferred to Fund 49000.

FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311), CONT'D.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tuition (85-503):			
Undergraduate resident (per credit hour)	102.50	110.00	116.50
Undergraduate non-resident (per credit hour)	205.00	220.00	233.00
Graduate resident (per credit hour)	129.75	139.50	147.75
Graduate non-resident (per credit hour)	259.50	279.00	295.50
Undergraduate on-line (per credit hour)	147.00	157.00	168.50
Graduate on-line (per credit hour)	174.00	196.25	210.75
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	15.00	15.00	15.00
Health fee			
Per credit hour	2.60	2.70	2.80
Maximum per semester	31.20	32.40	33.60
Technology fee (per credit hour)	4.00	4.10	4.25
Other Fees (85-503)			
Degree fee (one-time)	20.00	20.00	20.00
Parking			
Annual permit	20.00	20.00	20.00
Penalty	20.00	20.00	20.00
Placement/Credential fee	30.00	30.00	30.00
Student ID card			
Duplicate ID card/old card exchanged	5.00	5.00	5.00
Replacement ID card	5.00	5.00	5.00
Transcript fee (per transcript)	5.00	5.00	5.00

AGENCY 50-3 - PERU STATE COLLEGE

FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 821-828

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Peru State College Cash Fund is predominated by student tuition and fee charges. Supplementing state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page of schedule of tuition and fees.			

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance [2]	2,152,269	2,695,578	4,705,513
Revenue:			
Tuition, fees & other charges[3]	5,317,169	6,015,754	6,110,628
Investment interest & other miscellaneous[4]	140,535	216,521	276,927
Intergovernmental revenue[5]	221,589	239,397	235,986
Total Revenue	5,679,293	6,471,672	6,623,541
Expenditures:			
State aided operations & aid	5,135,984	4,461,737	7,157,366
Total Expenditures	5,135,984	4,461,737	7,157,366
Ending Balance [2]	2,695,578	4,705,513	4,171,688
Highest month-ending balance	2,907,854	4,958,999	6,200,293
Lowest month-ending balance	1,596,075	2,374,558	4,132,263

[1] Per Nebraska Information System (NIS).
[2] Balances include all NIS cash fund asset accounts.
[3] Account series 470000 (NIS).
[4] Account series 480000 & 490000 (NIS).
[5] Account series 460000 (NIS).

FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311) (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tuition (85-503):			
Undergraduate resident (per credit hour)	102.50	110.00	116.50
Undergraduate non-resident (per credit hour)	205.00	220.00	233.00
Graduate resident (per credit hour)	129.75	139.50	147.75
Graduate non-resident (per credit hour)	259.50	279.00	295.50
Undergraduate on-line (per credit hour)	113.25	157.00	168.50
Graduate on-line (per credit hour)	142.00	196.25	210.75
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	10.00	10.00	10.00
Event fee (per credit hour)	1.75	1.75	1.75
Facilities fee (per credit hour) [1]	6.00	6.00	6.00
Health fee (per semester)	20.00	20.00	20.00
Technology fee (per credit hour)	3.50	3.50	3.50
Other Fees (85-503)			
Academic Resource Center (ARC) fee (per semester)	6.00	6.00	6.00
CLEP test administration fee	Varies	Varies	Varies
Course lab fee	Varies	Varies	Varies
Deferment fee (per semester)	35.00	35.00	35.00
Degree fee			
Undergraduate/Baccalaureate	30.00	30.00	30.00
Graduate/Master's	40.00	40.00	40.00
Distance learning/off & extended campus fee (per cr. hr.)	15.00	15.00	15.00
Late payment fee	15%	10%	10%
	|---------- of Unpaid Balance----------|		
Late registration/enrollment fee	10.00	10.00	10.00
LEAP fee (per semester)	6.00	6.00	6.00
Library penalty fee (per day)	0.10	0.10	0.10
Music, private lessons (per credit hour)	90.00	90.00	90.00
Parking			
Annual permit	20.00	20.00	20.00
Penalty	25.00	25.00	25.00
Placement/Credential fee	5.00	5.00	5.00
Credential set-up fee	10.00	10.00	10.00
Returned check charge	20.00	20.00	20.00
Site specific fee (per course)	40.00	40.00	40.00
Student ID card	2.00	2.00	2.00
Replacement ID card	3.00	3.00	3.00

[1] 25% of fee proceeds credited to Fund 25030, balance credited to revenue bond trustee fund.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 831-838

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Wayne State College Cash Fund is predominated by student tuition and fee charges. Supplementing state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of tuition and fees.			

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance [2]	5,532,902	7,228,419	5,720,806
Revenue:			
Tuition, fees & other charges[3]	10,327,114	11,182,981	11,941,509
Investment interest & other miscellaneous[4]	642,667	837,239	822,521
Intergovernmental revenue[5]	438,562	540,281	561,686
Total Revenue	11,408,343	12,560,501	13,325,716
Expenditures:			
State aided operations and aid	9,711,864	10,918,114	11,171,207
Total Expenditures	9,711,864	10,918,114	11,171,207
Transfers out[6]	-2,500	-3,150,000	0
Adjustments affecting fund equity[7]	1,538	0	0
Ending Balance [2]	7,228,419	5,720,806	7,875,315
Highest month-ending balance	9,219,362	10,847,721	10,741,162
Lowest month-ending balance	4,470,086	5,659,002	4,654,637

[1] Per Nebraska Information System (NIS).
[2] Balances include all NIS cash fund asset accounts.
[3] Account series 470000 (NIS).
[4] Account series 480000 & 490000 (NIS).
[5] Account series 460000 (NIS).
[6] Account 493200 (NIS). 2006-07: Transferred to Fund 49300. 2007-08: Transferred to Fund 25041.
[7] Account 865100 (NIS).

FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311) (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tuition (85-503):			
Undergraduate resident (per credit hour)	102.50	110.00	116.50
Undergraduate non-resident (per credit hour)	205.00	220.00	233.00
Graduate resident (per credit hour)	129.75	139.50	147.75
Graduate non-resident (per credit hour)	259.50	279.00	295.50
Undergraduate on-line (per credit hour)	NA	157.00	168.50
Graduate on-line (per credit hour)	NA	196.25	210.75
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	30.00	30.00	30.00
Event fee			
Per credit hour	6.00	7.50	7.50
Maximum per semester	72.00	90.00	90.00
Extended campus fee (per credit hour)	20.00	20.00	20.00
Health fee			
Per credit hour	3.00	3.50	3.50
Maximum per semester	36.00	42.00	42.00
Student record fee (per credit hour)	0.25	0.25	0.25
Technology fee			
On-campus per credit hour	6.50	6.50	6.50
On-campus maximum per semester	78.00	78.00	78.00
Extended campus per credit hour	6.50	6.50	6.50
Extended campus fee (per credit hour)	20.00	20.00	20.00
Other Fees (85-503)			
Degree/Graduation fee			
Undergraduate/Baccalaureate	35.00	35.00	35.00
Graduate/Master's	60.00	60.00	60.00
Failure to pay penalty	100.00	100.00	100.00
International student admission processing fee	20.00	20.00	20.00
Late payment fee (as % of balance)	5-15%	2% monthly	2% monthly
Late registration fee	15.00	15.00	15.00
Library penalty (per day)	0.25	0.25	Varies
Library user fee (annual)	5.00	5.00	5.00
Music, locker rental (per semester)	10.00	10.00	10.00
Music, instrument rental (per semester)	10.00	10.00	10.00
Parking [(1)]			
Annual 1st vehicle	40.00	40.00	40.00
Annual 2nd vehicle	20.00	20.00	20.00
Annual Reserved – Hahn Administration Building	60.00	60.00	60.00
Semester	24.00	24.00	24.00
Summer Only	13.00	13.00	13.00
Placement/Credential fee	30.00	30.00	30.00
Reinstatement after administrative withdrawal	100.00	100.00	100.00
Returned check charge	35.00	35.00	35.00
Student ID card replacement	15.00	15.00	15.00
Transcript fee	4.00	4.00	4.00

[(1)] 20% of fee proceeds credited to Fund 25040, balance credited to revenue bond trustee fund.

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

FUND 25041 – WAYNE STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 945 & 952

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 25040) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees. In 2005-06 and again in 2007-08, amounts were transferred to this fund from Fund 25040 for this purpose. Of amounts transferred to the fund in 2005-06, $75,419 was transferred back to Fund 25040 and $1,500,000 was transferred to Fund 25090 in 2007-08

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,242,365	2,835,919	4,411,500
Transfers in	0	3,150,000	0
Transfers out	0	-1,574,419	0
Expenditures:			
Street improvements & pedestrian commons	75,581	0	18,001
Carhart Science Building renovations	330,865	0	63,847
Total Expenditures	406,446	0	81,848
Ending Balance	2,835,919	4,411,500	4,329,652
Highest month-ending balance	3,242,365	4,409,500	4,411,500
Lowest month-ending balance	2,833,919	1,333,919	4,329,652

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

FUND 25070 – BOARD OF TRUSTEES CASH FUND (85-311)
EXPENDED IN PROGRAM 048

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund is utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State College System. Other than interest accruing on the invested balance, the fund has remained inactive over the three fiscal years of the report period.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,483	5,740	6,023
Revenue:			
Investment interest	257	283	284
Total Revenue	257	283	284
Total Expenditures	0	0	0
Ending Balance	5,740	6,023	6,307
Highest month-ending balance	5,740	6,023	6,307
Lowest month-ending balance	5,503	5,763	6,046

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

FUND 25090 – SPECIAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 921

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was administratively created to accommodate separate and distinct accounting for costs associated with implementation of a common student information system (NeSIS) with the University of Nebraska and migration of the Nebraska State College System to the University's financial/human resources system (SAP). A balance of $1,500,000 was transferred from the Wayne State College Capital Projects Cash Fund (Fund 25041) in 2007-08 to support related costs.

Transfers from the fund are not explicitly authorized under existing law. The fund was administratively created under authority of Sec. 81-1111.04.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	1,541,672
Revenue:			
Investment interest	0	56,672	72,366
Total Revenue	0	56,672	72,366
Transfers in		1,500,000	0
Total Expenditures	0	15,000	0
Ending Balance	0	1,541,672	1,614,038
Highest month-ending balance	0	1,550,858	1,614,038
Lowest month-ending balance	0	0	1,547,699

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55010 – CHADRON STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411) EXPENDED IN PROGRAM 809

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Chadron State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Room (85-408)			
Private – Edna Work Hall (per semester)	1,650	1,720	1,806
Private – all other (per semester)	1,500	1,560	1,638
Semi-private – Edna Work Hall (per semester)	1,100	1,145	1,202
Semi-private – all other (per semester)	1,000	1,040	1,092
Family housing (per month – varies by facility)	278 to 440	290 to 458	305 to 481
Board (per semester) (85-408) varies by meal plan	440 to 1,130	458 to 1,175	481 to 1,235
Facilities fee (per credit hour) (85-408)			
On-campus [1]	11.50	11.75	13.10
Off-campus	9.50	9.75	11.10
Housing deposit	100.00	100.00	100.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	93,493	173,798	138,895
Revenue:			
Allotment from revenue bond trustee	2,350,000	2,305,000	2,370,000
Other	9,118	11,627	9,511
Total Revenue	2,359,118	2,316,627	2,379,511
Expenditures:			
Operations & maintenance of revenue bond facilities	2,278,813	2,351,530	2,518,276
Total Expenditures	2,278,813	2,351,530	2,518,276
Ending Balance	173,798	138,895	130
Highest month-ending balance	173,798	223,095	180,992
Lowest month-ending balance	34,145	92,772	130

[1] $2 / credit hour credited to Fund 49000 for application toward non revenue bond facility parking.

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55011 – CHADRON STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available through the revenue bond trustee.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	221,475	232,100	243,527
Revenue:			
Investment income	10,625	11,427	11,425
Total Revenue	10,625	11,427	11,425
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance	232,100	243,527	254,952
Highest month-ending balance	232,100	243,527	254,952
Lowest month-ending balance	222,289	233,001	244,474

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55030 – PERU STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411) EXPENDED IN PROGRAM 829

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Peru State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Room (85-408)			
Private (per semester – varies by facility)	1,647 to 1,989	1,647 to 1,989	1,696 to 1,989
Semi-private (per semester – varies by facility)	1,130 to 1,326	1,130 to 1,326	1,130 to 1,326
Apartments (per month – varies by facility)	330 to 425	330 to 425	330 to 425
Board (per semester) (85-408)	1,082	1,082	1,082
Facilities fee (per credit hour) (85-408) [1]	6.00	6.00	7.00
Housing deposit (85-408)	100.00	100.00	100.00
Room change fee (85-408)	25.00	25.00	25.00
Tech service access fee (85-408)	25.00	25.00	25.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	85,993	106,579	88,212
Revenue:			
Allotment from revenue bond trustee	740,000	720,000	805,000
Other	5,865	6,582	8,177
Total Revenue	745,865	726,582	813,177
Expenditures:			
Operations & maintenance of revenue bond facilities	725,279	744,949	808,708
Total Expenditures	725,279	744,949	808,708
Ending Balance	106,579	88,212	92,681
Highest month-ending balance	166,132	195,797	218,954
Lowest month-ending balance	20,847	32,631	38,480

[1] 75% of fee proceeds credited to revenue bond trustee fund, balance credited to Fund 25030.

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55031 – PERU STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55030) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available through the revenue bond trustee.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	537,875	563,160	590,886
Revenue:			
Investment income	25,285	27,726	27,722
Total Revenue	25,285	27,726	27,722
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance	563,160	590,886	618,608
Highest month-ending balance	563,160	590,886	618,608
Lowest month-ending balance	539,851	565,346	593,182

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55040 - WAYNE STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 839

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Wayne State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center, residence facilities, and recreation center. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Room (per semester) (85-408)			
-Standard room	1,085	1,140	1,195
-Premium room	1,630	1,825	2,090
Board (per semester) (85-408) varies by meal plan	435 to 1,200	455 to 1,260	481 to 1,332
Campus facilities fee (85-408)			
-Per credit hour	12.00	12.00	13.00
-Maximum per semester	144.00	144.00	156.00
Housing deposit (85-408)	100.00	100.00	100.00
Parking permit fee (per year) (85-408) [(1)]			
-Annual 1st vehicle	40.00	40.00	40.00
-Annual 2nd vehicle	20.00	20.00	20.00
-Annual reserved – Hahn Administration Building	60.00	60.00	60.00
-Semester	24.00	24.00	24.00
-Summer only	13.00	13.00	13.00
Parking penalty	Varies	Varies	Varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,587	70,018	19,802
Revenue:			
Allotment from revenue bond trustee	3,350,000	3,500,000	3,925,000
Other	15,387	15,163	12,974
Total Revenue	3,365,387	3,515,163	3,937,974
Expenditures:			
Operations & maintenance of revenue bond facilities	3,299,956	3,565,379	3,695,066
Total Expenditures	3,299,956	3,565,379	3,695,066
Ending Balance	70,018	19,802	262,710
Highest month-ending balance	273,888	241,288	262,710
Lowest month-ending balance	70,018	19,802	38,579

[(1)] 80% of fee proceeds credited to revenue bond trustee fund, balance credited to Fund 25040.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55041 – WAYNE STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available through the revenue bond trustee.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,083,180	878,442	405,832
Revenue:			
Investment income	45,262	27,390	19,039
Total Revenue	45,262	27,390	19,039
Expenditures:	0	0	0
Total Expenditures	0	0	0
Transfers out	-250,000	-500,000	
Ending Balance	878,442	405,832	424,871
Highest month-ending balance	1,103,813	889,203	424,871
Lowest month-ending balance	858,041	392,890	407,409

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55042 – WAYNE STATE COLLEGE REVENUE BOND RESIDENCE LIFE FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as a mechanism to account separately for student housing deposits. When received, housing deposits are credited to the fund as revenue. Reductions to revenue are recorded when deposits are returned to students.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	54,810	32,155	33,710
Revenue:			
Housing deposits / - refunds	-22,655	1,455	-2,205
Other income & adjustments	0	100	0
Total Revenue	-22,655	1,555	-2,205
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance	32,155	33,710	31,505
Highest month-ending balance	58,560	65,988	60,519
Lowest month-ending balance	21,146	31,081	29,718

AGENCY 50-0 - BOARD OF TRUSTEES - NEBRASKA STATE COLLEGES

FUND 55050 - STATE COLLEGE FACILITY FEE FUND (85-328)
EXPENDED IN PROGRAM 919 & 920

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the fund is derived from assessment of a facilities fee under authority of the Board of Trustees as well as interest on invested fund balances. Amounts accumulated in the fund are authorized to be expended to pay costs of capital improvement projects approved by the board. Beginning with FY 1999-00 and continuing through 2008-09, $400,000 was scheduled to be expended annually from the fund to retire bonds issued under authority of LB 1100 (1998). The related bond issue financed capital improvement projects at the State College campuses. Beginning with FY 2006-07 and continuing through 2019-20, amounts ranging from $200,000 for 2006-07, $400,000 for 2007-08, $600,000 for 2008-09, and $1,200,000 for each of 2009-10 through 2019-20 were scheduled to be expended from the fund to retire bonds issued under authority of LB 605 (2006). The related bond issue financed capital improvement projects at the State College campuses. The balance of amounts accumulated in the fund is available to support other capital improvement projects approved by the board.

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

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Facilities improvement fee (per credit hour)	7.00	8.00	9.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,301,436	1,547,905	1,956,289
Revenue:			
Facilities improvement fee	1,396,032	1,637,257	1,853,306
Investment interest	62,814	86,982	95,007
Total Revenue	1,458,846	1,724,239	1,948,313
Expenditures:			
Debt service - LB1100 (1998) bonds	400,000	400,000	400,000
Debt service – LB 605 (2006) bonds	200,000	400,000	600,000
Building renovation	612,377	515,855	709,329
Total Expenditures	1,212,377	1,315,855	1,709,329
Ending Balance	1,547,905	1,956,289	2,195,273
Highest month-ending balance	1,585,673	2,184,589	2,456,904
Lowest month-ending balance	1,111,150	1,545,706	1,929,577

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

FUND 25020 - UNIVERSITY OF NEBRASKA AT KEARNEY CASH FUND (85-1,123) EXPENDED IN STATE-AIDED PROGRAMS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Kearney (UNK) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNK receives interest income from invested university funds. Cash funds are expended for the general operation of state-aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tuition/SCH:			
Undergraduate – Resident	129.50	137.25	145.50
Undergraduate - Non-resident	265.25	281.25	298.00
Graduate – Resident	160.50	170.00	180.25
Graduate - Non-resident	332.00	351.75	372.75

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance[2]	8,227,220	10,209,462	13,114,527
Revenue:			
Intergovernmental	743,637	894,110	872,232
Tuition, fees, and other charges	19,642,983	20,511,163	21,552,277
Investment income and miscellaneous	858,336	640,997	891,456
Other financing sources	(1,276,284)	(966,433)	(1,093,957)
Total Revenue	19,968,672	21,079,837	22,222,008
Expenditures:			
State aided operations	17,919,146	18,019,357	19,427,383
Construction/renovation/equipment	67,284	155,415	272,865
Total Expenditures	17,986,430	18,174,772	19,700,248
Ending Balance[2]	10,209,462	13,114,527	15,636,287
Highest month-ending balance	17,897,461	17,431,300	20,643,227
Lowest month-ending balance	7,629,263	5,266,304	8,563,427

(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 25110 - THE UNIVERSITY CASH FUND (85-125)
EXPENDED IN STATE-AIDED PROGRAMS
(Includes fund 25210 - UNL Designated Cash)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska - Lincoln (UNL) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNL receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Undergraduate Tuition/SCH:			
Resident	160.00	169.50	179.75
Non-Resident	475.00	503.50	533.75
Graduate Tuition/SCH			
Resident	211.50	224.00	237.50
Non-Resident	569.75	604.00	640.25
First Professional Tuition/SCH:			
Resident	207.75	220.25	250.50
Non-Resident	582.50	617.50	671.50
NCTA Tuition/SCH:			
Resident	87.75	92.25	96.75
Non-Resident	175.00	183.75	193.00

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance[2]	48,655,230	73,414,781	74,423,673
Revenue:			
Intergovernmental	3,074,122	3,558,797	3,537,565
Tuition, fees and other charges	73,070,712	86,302,905	103,167,163
Investment income and miscellaneous	55,413,825	55,960,184	57,734,460
Other financing sources	11,684,159	(14,568,217)	(16,817,923)
Total Revenue	143,242,818	131,253,669	147,621,265
Expenditures:			
State aided operations	107,925,089	115,746,615	121,304,693
Construction/renovation/equipment	10,558,178	14,498,162	7,364,137
Total Expenditures	118,483,267	130,244,777	93,376,108
Ending Balance[2, 3]	73,414,781	74,423,673	93,376,108
Highest month-ending balance	98,277,151	102,563,714	125,685,919
Lowest month-ending balance	46,778,767	63,612,875	67,385,559

[1]Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.
[2]Balances include all cash fund asset accounts.
[3]Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25120 - THE TEMPORARY UNIVERSITY FUND (85-124)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary University Fund consists of (1) the proceeds of investments of the permanent fund; (2) the rental of the university and agricultural college lands and the interest upon deferred payments on sale of the lands; (3) the rentals or income of lands or other property donated without particular uses being specified; and (4) such sums as may be from time to time appropriated for the use of the university. All money in this fund is used for the maintenance of the university, including buildings and permanent improvements.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
NA			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	61,668	348,157	177,276
Revenue:			
Operating transfers	286,489	304,119	413,802
Total Revenue	286,489	304,119	413,802
Expenditures:			
Operating expenses	0	475,000	300,000
Total Expenditures			
	0	475,000	300,000
Ending Balance	348,157	177,276	291,078
Highest month-ending balance	348,157	496,828	358,589
Lowest month-ending balance	62,760	50,509	212,943

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

FUND 25140 - UNIVERSITY OF NEBRASKA AT OMAHA CASH FUND (85-192)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 25230 - UNO Designated Cash

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Omaha (UNO) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNO receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Undergrad. Tuition/SCH			
Resident	146.00	154.75	164.00
Non Resident	430.25	465.00	483.25
Graduate Tuition/SCH			
Resident	182.00	192.25	204.25
Non Resident	478.50	507.25	537.75

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance[2]	11,011,571	14,413,467	14,581,468
Revenue:			
Intergovernmental	1,320,770	1,508,712	1,544,867
Tuition, fees and other charges	47,041,446	49,924,694	52,997,413
Investment income and miscellaneous	1,941,449	2,179,056	2,388,997
Other financing sources	(2,202,604)	(5,150,203)	(4,534,448
Total Revenue	48,101,061	48,462,259	52,396,829
Expenditures:			
State aid operations	43,494,813	46,786829	46,960,144
Construction/renovation/equipment	1,204,352	1,507,429	2,598,053
Total Expenditures	44,699,165	48,294,258	49,558,197
Ending Balance[2, 3]	14,413,467	14,581,468	17,420,099
Highest month-ending balance	20,220,314	22,491,954	24,992,098
Lowest month-ending balance	6,662,806	6,158,942	7,275,094

[1]Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.
[2]Balances include all cash fund asset accounts.
[3]Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25150 - THE UNIVERSITY CASH FUND (85-125)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 2522 - UNMC Designated Cash

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The University of Nebraska Medical Center's (UNMC) cash fund revenue consists of tuition and fees collected from the students by the authority of the Board of Regents for university purposes. It also consists of interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. These cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary[1]	2006-07	2007-08	2008-09
Beginning Balance[2]	37,405,394	40,014,400	30,249,265
Revenue:			
Tobacco Products Tax	9,238,460	10,855,004	10,794,164
Intergovernmental	(3,064,120)	(3,021,604)	(415,537)
Tuition, fees and other charges	54,779,782	54,157,712	53,152,338
Investment income and miscellaneous	9,421,386	8,407,871	9,003,463
Other financing sources	(8,406,126)	(9,336,384)	(11,490.086)
Total Revenue	61,969,382	61,062,599	61,044,342
Expenditures:			
State-aided operations	51,178,327	66,598,163	71,767,410
Construction/renovation/equipment	8,182,049	4,229,572	5,131,332
Total Expenditures	59,360,376	70,827,735	76,898,742
Ending Balance[2, 3]	40,014,400	30,249,265	14,394,865
Highest month-ending balance	27,455,090	29,639,055	15,602,481
Lowest month-ending balance	12,565,490	16,540,983	7,675,810

[1]Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.
[2]Balances include all cash fund asset accounts.
[3]Ending balances include capital construction reappropriations and UNMC's depreciation reserve.

FUND 25150 - THE UNIVERSITY CASH FUND (85-125) (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
College of Medicine/Sem.:			
Resident	10,371.00	10,994.00	11,654.00
Non Resident	24,321.00	25,780.00	27,327.00
Graduate/SCH			
Resident	211.50	224.00	237.50
Non Resident	569.75	604.00	640.25
College of Nursing/SCH			
Baccalaureate			
Resident	202.50	214.75	227.75
Non Resident	593.25	629.00	666.75
Graduate			
Resident	229.50	243.25	257.75
Non Resident	640.50	679.00	719.75
College of Pharmacy/Sem.:			
Year 1			
Resident			7,631.00
Non Resident			14,820.00
Years 2-4			
Resident	5,011.00	5,312.00	5,631.00
Non Resident	13,190.00	13,981.00	14,820.00
College of Dentistry/Sem.:			
Resident	7,282.00	7,719.00	8,182.00
Non Resident	19,673.00	20,854.00	22.105.00
Dental Hygiene/SCH:			
Resident	160.00	169.50	179.75
Non Resident	475.00	503.50	533.75
School of Allied Health/SCH:	Ranges	Ranges	Ranges
Resident	160.00-211.50	169.50-224.00	179.75-237.50
Non Resident	475.00-569.75	503.50-604.00	533.75-640.25
Physical Therapists			
Resident	3,368.75	3,571,00	3,785,25
Non Resident	8,314.00	8,812.75	9,341.25

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25160 – UNMC MEDICAL EDUCATION

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The UNMC Medical Education Fund was set up to account for required federal matching funds through the Nebraska Department of Health and Human Services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Cash	15,000,000	13,700,000	14,308,774
Total Revenue	15,000,000	13,700,000	14,308,774
Expenditures:			
Operations	15,000,000	13,700,000	14,308,774
Total Expenditures	15,000,000	13,700,000	14,308,774
Ending Balance	0	0	0

Highest month-ending balance
Lowest month-ending balance

AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION

FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH EXPENDED IN STATE-AIDED PROGRAMS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Central Administration Designated Cash Fund is set up for plant funds and the retirement of indebtedness activity. A tuition rate increase of 1.5% each year for four years has been earmarked for deferred maintenance per LB 1100 (1998). These tuition revenues earmarked for LB 1100 debt service have been transferred into the fund from campus cash funds. The money in the fund will be periodically paid to a bond trustee for making principal and interest payments per LB 1100. Beginning in 2005-06, a tuition rate increase of 1.0% each year for four years has been earmarked for new and renovated buildings per LB605 (2005).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tuition rate increase	4.5%	4.5%	4.5%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	49,593	2,851,245	215,767
Revenue:			
Campus cash	6,800,000	8,577,456	7,896,596
Investment income	40,892	125,280	17,096
Other Financing Sources	2,760,760		
Total Revenue	9,601,652	8,702,736	7,913,692
Expenditures:			
Payment to bond trustee	6,800,000	11,338,214	7,896,596
Total Expenditures	6,800,000	11,338,214	7,896,596
Ending Balance	2,851,245	215,767	232,863
Highest month-ending balance	2,851,245	5,083,651	2,844,080
Lowest month-ending balance	49,775	206,502	216,601

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN REVOLVING OPERATIONS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Facility Fee/SCH	6.00	6.00	6.00
Student Activity Fee/Sem.	13.00	13.00	13.00
Student Event Fee/Sem.	55.00	55.00	59.00
Student Health Fee/Sem.	50.00	50.00	80.00
Board/Sem.	1,374.00	1,450.00	1,530.00
Room/Sem.	1,469.00	1,550.00	1,635.00
Technology Fee/SCH	8.00	8.00	8.00
Union Renovation/Sem.	50.00	50.00	50.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,325,128	5,992,348	8,017,752
Revenue:			
Intergovernmental	36,250	44,540	50,410
Sales and other charges	8,131,157	9,048,374	9,546,581
Miscellaneous	6,624,328	7,950,278	7,757,048
Other financing sources	110,995	132,972	134,438
Total Revenue	14,902,730	17,176,164	17,488,477
Expenditures:			
Revolving operations	14,235,510	15,150,760	16,094,133
Total Expenditures	14,235,510	15,150,760	16,094,133
Ending Balance	5,992,348	8,017,752	9,412,096

Highest month-ending balance
Lowest month-ending balance

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

FUND 55110 - UNIVERSITY AUXILIARY ENTERPRISE FUND
EXPENDED IN REVOLVING OPERATIONS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.)

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Program & facility fee/sem. – UNL	378.60	405.00	420.70
Room and board/year – UNL	6,183.00	6,523.00	6,882.00
Technology fee/SCH – UNL	7.00	7.35	7.35
Room and board/sem. – NCTA	2,042.00	2,042.00	2.042.00
Student health & activity fee/sem. – NCTA	76.00	78.50	78.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	100,131,739	94,276,186	109,993,249
Revenue:			
Intergovernmental	512,786	43,267	35,466
Sales and other charges	169,569,016	209,819,652	210,387,247
Miscellaneous	104,521,093	70,446,007	75,063,977
Other financing charges	(21,102,951)	(7,469,734)	(8,229,898)
Total Revenue	253,499,944	272,839,192	277,256,792
Expenditures:			
Revolving operations	259,355,497	257,122,129	267,342,568
Total Expenditures	259,355,497	257,122,129	267,342,568
Ending Balance	94,276,186	109,993,249	119,902,473
Highest month-ending balance	101,867,203	111,119,982	129,701,978
Lowest month-ending balance	72,310,559	80,984,164	98,556,246

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

FUND 55140 - UNIVERSITY OF NEBRASKA/OMAHA REVOLVING FUND
EXPENDED IN REVOLVING PROGRAMS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Student Activity/Sem.	9.70	13.70	14.40
Recreation/SCH	10.60	13.20	15.10
Technology Fee/SCH	8.00	8.00	8.00

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	10,405,014	11,966,670	13,651,988
Revenue:			
Intergovernmental	222,199	209,510	170,235
Sales and other charges	33,090,159	36,105,884	40,625,121
Miscellaneous	2,082,718	2,275,152	4,733,347
Other Financing Sources	40,140	40,458	250,928
Total Revenue	35,435,216	38,631,004	45,779,631
Expenditures:			
Revolving operations	33,873,560	36,945,686	45,987,789
Total Expenditures	33,873,560	36,945,686	45,987,789
Ending Balance	11,966,670	13,651,988	13,443,830
Highest month-ending balance	14,316,277	12,282,686	12,485,238
Lowest month-ending balance	9,014,123	6,502,091	5,726,874

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 55150 - UNIVERSITY OF NEBRASKA MEDICAL CENTER REVOLVING FUND
EXPENDED IN REVOLVING OPERATIONS

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Student activity/sem.	5.00	5.00	5.00
Student health services/sem.	99.75	99.75	99.75
Facility fee/sem.	47.50	47.50	47.50

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	**3,658,306**	**8,521,377**	**2,656,726**
Revenue:			
Intergovernmental	1,075,445	987,191	388,718
Sales and other charges	72,935,346	83,823,453	78,041,656
Miscellaneous	(787,266)	1,465,299	13,423,172
Other financing sources	7,264,699	6,902,793	10,308,438
Total Revenue	80,488,224	93,178,736	102,161,984
Expenditures:			
Revolving operations	80,945,834	85,722,824	82,850,310
Total Expenditures	80,945,834	85,722,824	82,850,310
Due to Fund/ (Due from Fund)	5,320,681	(13,320,563)	
Ending Balance	**8,521,377**	**2,656,726**	**21,986,400**
Highest month-ending balance	23,052,008	19,954,797	24,378,190
Lowest month-ending balance	1,921,693	4,895,263	10,887,576

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

FUND 55190 - UNIVERSITY OF NEBRASKA TRACTOR TEST FUND* (2-2705)
EXPENDED IN TRACTOR TESTING

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Fees collected for the testing of tractors by the Nebraska Tractor Testing Laboratory are deposited into this fund. The fund is to be used by the Nebraska Tractor Testing Laboratory to defray the expenses of testing tractors.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tractor testing fees (2-2705)	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	883,872	592,597	415,341
Revenue:			
Tractor testing charges	414,942	542,065	720,545
Interest income	36,291	31,722	25,176
Other	(267,914)		67,983
Total Revenue	183,319	573,787	813,704
Expenditures:			
Tractor testing operations	474,594	751,043	811,720
Total Expenditures	474,594	751,043	811,720
Ending Balance	**592,597**	**415,341**	**417,325**
Highest month-ending balance	924,075	1,139,068	718,109
Lowest month-ending balance	593,591	418,323	417,325

AGENCY 52 - NEBRASKA STATE FAIR BOARD

FUND 25280- STATE FAIR RELOCATION CASH FUND (2-112)
EXPENDED IN PROGRAM 694

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Relocation Cash Fund is established for the Nebraska State Fair Board to provide funding to assist in the construction and improvement of capital facilities necessary to develop a location suitable for the operation of the Nebraska State Fair. The fund receives revenue from funds transferred to the account by the Legislature and gifts, bequests and donations from public and private sources. The primary source of revenue to the fund through FY08-09 was a $5,000,000 transfer from the Cash Reserve Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cash Reserve Fund transfer (84-612)	---	---	$5,000,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Cash Reserve Fund transfer	0	0	5,000,000
Interest	0	0	196,792
Total Revenue	0	0	5,196,792
Expenditures:			
State Fair	0	0	0
Total Expenditures	0	0	0
Ending Balance	0	0	5,196,792
Highest month-ending balance	0	0	5,196,792
Lowest month-ending balance	0	0	5,000,000

AGENCY 52 - NEBRASKA STATE FAIR BOARD

FUND 25290- STATE FAIR SUPPORT AND IMPROVEMENT CASH FUND (2-108)
EXPENDED IN PROGRAM 694

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Support and Improvement Cash Fund was established to receive and disburse the state lottery proceeds designated for the Nebraska State Fair and matching funds from the most populous city within the county in which the state fair is located. The fund is to be expended by the State Fair Board to provide support for operating expenses and capital facility enhancements, including new construction and other exhibition facility improvements and enhancement. Prior to FY07-08, funding was processed through a state distributive fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lottery distributions/city match (Section III-24, Nebraska Constitution)	10%	10%	10%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	849,703
Revenue:			
Lottery distributions/City match	0	3,050,828	2,974,511
Interest	0	11,575	12,497
Miscellaneous	0	671,367	0
Total Revenue	0	3,733,770	2,987,008
Expenditures:			
State Fair	0	2,884,067	3,017,235
Total Expenditures	0	2,884,067	3,017,235
Ending Balance	0	849,703	819,476
Highest month-ending balance	0	849,703	850,486
Lowest month-ending balance	0	442	101

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226)
EXPENDED IN PROGRAM 79

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Real Property Appraiser Fund is used by the Real Property Appraiser Board to carry out their duties of regulating real property appraisers. There are five classes of real property appraisers: trainee, registered, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance of registrations, licenses and certificates.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	393,318	394,620	362,805
Revenue:			
Certified appraiser renewal	100,700	84,100	93,575
Registered appraiser renewal	26,200	43,800	24,400
Licensed appraiser renewal	35,375	24,675	19,950
Application fees	25,600	47,150	14,050
Investment income	18,972	19,333	15,837
Other	43,907	43,648	52,621
Total Revenue	250,754	262,706	220,433
Expenditures:			
Personal services	119,571	124,841	125,911
Operating expenses	115,293	153,557	125,576
Travel expenses	14,568	16,123	9,565
Capital outlay	20	0	0
Total Expenditures	249,452	294,521	261,052
Ending Balance	394,620	362,805	322,186
Highest month-ending cash balance	478,126	473,835	383,732
Lowest month-ending cash balance	340,056	347,119	307,759

FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226), Cont'd.
EXPENDED IN PROGRAM 79

Schedule of Fees and Taxes	2007	2008	2009
Mailing Labels (76-2241)	$ 35	$ 35	$ 35
Appraiser List (76-2241)	10	10	10
USPAP Book (plus tax) (76-2241)	14.02	16.50	16.50
Application (76-2241)	150	150	150
Temporary application (76-2241)	100	100	100
Initial Annual Fee (76-2241)			
Registered	100	175	300
Licensed	225	175	275
Certified	225	175	275
Renewal Fee (76-2241)			
Registered	100	175	200
Licensed	225	175	175
Certified	225	175	175
Temporary Fee (76-2241)			
Licensed	50	50	50
Certified	50	50	50
Late Fees (76-2241) per month beginning Dec. 1	25	25	25
Course Review (76-2241)			
Pre education	50	50	50
Continuing education	25	25	25
CE renewal	10	10	10

AGENCY 54 - STATE HISTORICAL SOCIETY

FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02)
EXPENDED IN PROGRAM 648

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund comes from a variety of sources. As an example, funds from photocopying and photo developing are used to pay for the cost of providing the service. Contractual services such as the 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	2006-07	2007-08	2008-09
Admissions (82-108):			
Adult (excluding Fort Robinson	$3	$3	$3
Children (excluding Fort Robinson)	$1	$1	$1
Group per person (excluding Fort Robinson)	$2	$2	$2
National Park Service Golden Eagle Pass (Chimney Rock)	N/A	N/A	$2
Fort Robinson Adult	$2	$2	$2
Fort Robinson Child	50¢	50¢	50¢
Fort Robinson Group per person	$1	$1	$1
Photocopy and photo developing (82-108)	actual cost	actual cost	actual cost

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	116,214	82,612	285,296
Revenue:			
Professional services	517,133	446,206	474,706
Other	27,279	50,820	85,012
Reproductions, publications, materials	52,184	61,067	58,196
Interest	5,059	7,894	14,287
Store Sales	0	44,650	121,872
Donations/Contributions	0	60,617	56,000
Other Private Sources/Admissions	0	182,881	52,005
Reimbursable non-govt. sources	95,181	114,426	114,639
Total Revenue	696,836	968,561	976,717
Expenditures:			
Personal Services	442,454	361,117	400,398
Operating expenses	249,236	370,296	420,543
Travel expenses	31,248	29,064	38,008
Capital outlay	7,500	5,400	9,491
Total Expenditures	730,438	765,877	868,440
Ending Balance	82,612	285,296	393,573
Highest month-ending balance	86,135	298,036	354,852
Lowest month-ending balance	9,817	43,997	278,816

AGENCY 54 - STATE HISTORICAL SOCIETY

FUND 25610 - HISTORICAL LANDMARK CASH FUND
EXPENDED IN PROGRAM 648

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The State Historical Society accepts contributions from local communities for the purchase of historical markers which are placed along public roads and highways. The purchase of the markers through the Historical Society ensures uniform quality and marker design.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None.		Actual cost of the markers (82-120)	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,032	9,307	9,929
Revenue:			
Reimbursable non-govt. sources/Other	17,350	17,742	22,948
Total Revenue	17,350	17,742	22,948
Expenditures:			
Markers	14,075	17,120	21,698
Total Expenditures	14,075	17,120	21,698
Ending Balance	9,307	9,929	11,179
Highest month-ending balance	18,682	15,895	24,324
Lowest month-ending balance	4,607	9,757	8,646

AGENCY 56 - NEBRASKA WHEAT BOARD

FUND 29500 - NEBRASKA WHEAT DEVELOPMENT, UTILIZATION & MARKETING FUND (2-2317) EXPENDED IN PROGRAM 381

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wheat Development, Utilization and Marketing fund receives funding from the excise tax on wheat sold in Nebraska as authorized under Section 2-2311. The fund finances all operations of the Nebraska Wheat Board, including wheat development, utilization and marketing efforts and agency staffing and operating expenses. The Wheat Board is statutorily charged with protecting and fostering the economic health of the state's wheat producing areas and the wheat economy of the state. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Wheat checkoff (2-2311)	1.25¢/bushel	1.25¢/bushel	1.25¢/bushel

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	926,117	727,013	996,400
Revenue:			
Grain and Seed Tax	747,091	1,165,668	831,845
Interest	44,768	48,135	49,763
Miscellaneous	4,652	8,673	0
Total Revenue	796,511	1,222,476	881,608
Expenditures:			
Wheat Board	995,615	953,087	1,121,631
Total Expenditures	995,615	953,087	1,121,631
Ending Balance	727,013	996,400	756,377
Highest month-ending balance	1,059,208	1,262,308	1,342,690
Lowest month-ending balance	724,300	561,159	753,664

AGENCY 57 - OIL & GAS CONSERVATION COMMISSION

FUND 25710 - OIL & GAS CONSERVATION FUND (57-919)
EXPENDED IN PROGRAM 335

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Oil & Gas Conservation fund finances the activities of the Oil and Gas Conservation Commission. The primary source of revenue is the oil and gas conservation tax, which is assessed on the value at the well, of all oil and gas sold in Nebraska not to exceed fifteen mills on the dollar. The mill levy is adjusted by the Commission. Other sources of revenue include a fees for new drilling wells, well abandonment, and applications requiring a public hearing.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Oil & Gas mill levy (57-919)	3	2	1
Drilling fee (57-906)	$200	$200	$200
Abandonment fee (57-906)	$100	$100	$100
Public Hearing fee (57-911(7))	$250	$250	$250

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	680,396	626,231	792,255
Revenue:			
Oil & Gas Conservation Tax	379,574	565,105	246,323
General business fees	37,430	77,170	45,675
Investment interest	31,237	32,805	34,146
Miscellaneous	3,114	781	10,268
Total Revenue	451,355	675,861	336,412
Expenditures:			
Personal services	372,413	386,769	411,577
Operating expenses	123,231	102,209	90,947
Travel expenses	9,861	14,039	12,502
Capital outlay	15	6,820	46,791
Total Expenditures	505,520	509,837	561,817
Ending Balance	626,231	792,255	566,850
Highest month-ending balance	675,972	792,196	790,854
Lowest month-ending balance	593,172	583,664	556,854

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Engineers and Architects Regulation Fund is the operating fund for the Board of Engineers and Architects. This fund receives all registration, examination and late payment fees established by the Board. The Board collects these fees to cover the expenses of administering this agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
APPLICATION REGISTRATION FEE:			
COMITY/NCEES/NCARB			
Initial Registration Fee	$200	$200	$300
Structural Engineer by Equivalency	300	300	300
RENEWAL FEES			
Individual Renewal Fees (2 Years)	100	100	90
Monthly Penalty for Late Renewals (Maximum of $90)	10	10	9
ENGINEER EXAMINATION FEES			
Fundamentals of Engineering –			
Nebraska Board Filing Fee	0	0	0
Retakes	0	30	30
Principal & Practice of Engineering –			
Filing Fee	30	30	30
Retakes	30	30	30
OTHER FEES			
Certificate of Authorization for Organization – Application	200	200	200
Certificate of Authorization for Organization – Renewal	150	150	150
Temporary Permit Fee (One Project up to One Year)	300	300	300
Emeritus Status - Retired Engineers & Architects (Per Year)	25	25	25
Duplicate Wall Certificate	25	25	25
Returned Check Fee	20	20	30

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82, cont'd.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	830,351	885,411	875,258
Revenue:			
Professional and Technical Services	19,800	28,296	29,160
Fundamentals of engineering exam (FE)	1,200	1,560	1,650
Engineer examinations	3,540	4,800	4,200
Architect examinations	700	1,100	390
Engineer Professional	73,100	64,150	64,900
Architect Professional	19,250	16,050	14,160
Engineer renewals	279,175	263,720	303,200
Architect renewals	75,900	77,400	74,200
Miscellaneous	18,612	900	134
Authorization Certificate	52,725	146,000	92,500
Temporary Registration	8,200	8,700	4,800
Emeritus	10,060	10,025	9,925
Certificate Registration	0	0	0
Investment interest	42,891	42,326	41,427
Late payment penalty	5,080	5,602	9,230
Miscellaneous Adjustments	51,260	50	4,000
Sale of Surplus Property	1,974	78	93
Rosters		75	175
Total Revenue	663,467	670,832	654,144
Expenditures:			
Salaries	257,785	252,529	290,893
Per Diems	13,920	15,840	12,780
Benefits	61,665	73,420	90,259
Operating Expenses	235,888	307,983	215,908
Travel	33,280	26,672	21,840
Capital Outlay	5,869	4,541	7,647
Total Expenditures	608,407	680,985	639,327
Ending Balance	885,411	875,258	890,075
Highest month-ending balance	1,049,496	965,321	1,014,623
Lowest month-ending balance	821,195	781,924	778,414

AGENCY 59 - BOARD OF GEOLOGISTS

FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524)
EXPENDED IN PROGRAM 159

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Geologists Regulation Fund was established to pay for expenses incurred in the implementation of the Geologists Regulation Act. Fees are authorized under section 81-3527 and include application, certification and licensing fees as established by the Board. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee	$50	$50	$50
Certificate of Authorization for Organization	$100	$100	$100
Licensing fee	$240	$240	$240
Temporary licensing fee	$175	$175	$175
License renewal fee	$75	$75	$75
Late renewal penalty	$7.50/mo	$7.50/mo	$7.50/mo
Fundamentals exam	$150	$150	$150
Practice (PG) exam	$200	$200	$200
Exam administration fee	$35	$35	$35
Duplicate certificate	$25	$25	$25

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	53,962	49,291	48,338
Revenue:			
Registration/licensing/exam fees	21,044	28,690	27,417
Miscellaneous revenues	2,433	2,402	2,263
Interest			
Total Revenue	23,477	31,092	29,680
Expenditures:			
Geologist Board operations	28,148	32,045	29,063
Total Expenditures	28,148	32,045	29,063
Ending Balance	49,291	48,338	48,955
Highest month-ending balance	56,962	57,548	56,917
Lowest month-ending balance	47,674	40,725	40,893

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-1334)
EXPENDED IN PROGRAM 516

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Alcohol Fuel Tax Fund is established in law to be used for the following: 1) encouraging the production of ethanol and the marketing of blended fuels; 2) promotion of air quality programs that encourage the use of ethanol; 3) promotion of ethanol as a replacement for imported oil; 4) participation in the development and passage of federal legislation that benefits ethanol use and production; 5) monitoring contracts and 6) the solicitation of federal funds. The fund receives revenue from a checkoff on non-highway use fuel tax refunds and expends the proceeds to support Ethanol Board functions, including agency staffing and office expenses. Section 66-1334 provides that the Fund may not be lapsed to the General Fund, but allows for transfers to the Ethanol Production Credit Cash Fund as directed by the Legislature.

Schedule of Fees and Taxes	2006 057	2007-08	2008-09
Checkoff - Non-highway fuel tax refunds (66-487)	1.25¢/gal.	1.25¢/gal.	1.25¢/gal.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	460,962	359,041	380,890
Revenue:			
Motor Vehicle Fuel Tax	402,144	428,534	476,679
Interest	18,345	17,967	18,531
Miscellaneous	52,408	58,208	12,971
Total Revenue	472,897	504,709	508,181
Expenditures:			
Ethanol Board	574,818	482,860	435,835
Total Expenditures	574,818	482,860	435,835
Ending Balance	359,041	380,890	453,236
Highest month-ending balance	432,884	393,561	453,684
Lowest month-ending balance	356,361	342,063	372,501

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 26020 - ETHANOL PRODUCTION INCENTIVE CASH FUND (66-1345)

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Ethanol Production Incentive Cash Fund was established to pay for ethanol production tax credits authorized in Section 66-1344. Ethanol production credits are given in the form of a transferable, non-refundable fuel tax credit coupon and the Ethanol Production Incentive Cash Fund is used to reimburse the Highway Trust Fund for decreased revenue as a result of the ethanol production credits. The State Treasurer is authorized to make transfers from the Ethanol Production Incentive Cash Fund to the Highway Trust Fund, based upon information provided by the Department of Revenue regarding the amount of motor fuel tax not collected as a result of ethanol production tax credits. The fund is not used for any agency operating costs. A checkoff on corn and grain sorghum, General Fund transfers and transfers from the Petroleum Release Remedial Action Cash Fund are all revenue sources for this fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Corn Checkoff (66-1345.01)	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel
Grain Sorghum checkoff (66-1345.01)	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel
General Fund transfer (66-1345)	$9,000,000	$21,000,000	$2,500,000
Transfers from Petroleum Release Remedial Action Cash Fund (66-1519)	$1,500,000	$1,500,000	$1,500,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	12,088,886	15,247,151	24,067,745
Revenue:			
Transfers to Highway Trust Fund	-18,912,589	-25,751,257	-29,275,744
Interest	325,296	496,384	583,721
Operating transfers in	10,500,000	22,500,000	4,000,000
Grain and Seed Tax	11,215,759	11,575,472	10,611,253
Miscellaneous	29,799	-5	-2,034
Total Revenue	3,158,265	8,820,594	-14,082,804
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance	15,247,151	24,067,745	9,984,941
Highest month-ending balance	15,247,151	24,067,715	22,973,621
Lowest month-ending balance	4,256,395	5,644,927	7,107,589

AGENCY 61 - DAIRY INDUSTRY DEVELOPMENT BOARD

FUND 26100 - DAIRY INDUSTRY DEVELOPMENT FUND (2-3960)
EXPENDED IN PROGRAM 114

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dairy Industry Development Fund is to be used for the administration of the Dairy Industry Development Act, including advertising and promotion, market research, nutrition and product research and development, and nutrition and education programs. The fund receives the mandatory checkoff on all milk produced in Nebraska for commercial use. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Commercial milk checkoff (2-3958)	10 cents per hundredweight	10 cents per hundredweight	10 cents per hundredweight

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	84,930	80,566	80,027
Revenue:			
Dairy Industry checkoff	1,098,198	1,033,206	1,156,261
Investment interest	2996	2,623	2,872
Miscellaneous	43	28	877
Total Revenue	1,101,237	1,035,857	1,160,010
Expenditures:			
Dairy Industry Development Board	1,105,600	1,036,396	1,147,833
Total Expenditures	1,105,600	1,036,396	1,147,833
Ending Balance	80,566	80,027	92,204
Highest month-ending balance	87,517	82,367	93,288
Lowest month-ending balance	31,178	32,472	20,438

AGENCY 62 - BOARD OF EXAMINERS FOR LAND SURVEYORS

FUND 26210- LAND SURVEYORS EXAMINERS' FUND (81-8,110.07)
EXPENDED IN PROGRAM 83

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Land Surveyors Examiners' Fund is the operations fund for this agency. The Board charges fees for examination, renewals and registration of land surveyors and utilizes proceeds to cover operation expenses. The agency is responsible for ensuring that only qualified land surveyors are allowed to practice in the state of Nebraska. In July of 1986, the agency started a biennial renewal policy in order to reduce processing expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (81-8,118, 2-003)	$140	$140	$40
Surveyor-in-training application (81-8,118, 2-004)	100	100	40
Biennial renewal fee (81-8,118, 7-001)	100	100	100
Inactive fee (81-119.01, 2-008)	50	50	50
Biennial surveyor-in-training fee (81-8,118, 7-002)	20	20	20
Late renewal fee (81-8,118)	10%/mo.	10%/mo.	10%/mo.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	41,506	52,732	36,933
Revenue:			
Registration Fee/Renewal Fee	28,289	220	29,010
Ltd Liability Co. Fee	150	175	150
Examination Fee/Re-Examination Fee	5,010	580	0
Investment interest	2,193	2,343	1,977
Penalties			20
Application Fees	3,920		1,980
Total Revenue	35,642	7,238	33,137
Expenditures:			
Operating Expenses	17,290	19,192	16,030
Travel	7,126	3,845	3,145
Total Expenditures	24,416	23,037	19,175
Ending Balance	52,732	36,933	50,895
Highest month-ending balance	60,013	50,929	56,115
Lowest month-ending balance	34,802	38,878	30,849

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111)
EXPENDED IN PROGRAM 84

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Public Accountants' Fund is used exclusively by the Board of Public Accountancy to carry out their duties of licensing and regulating certified public accountants (CPAs) and public accountants (PAs). Revenue to this fund is generated mainly through permit fees assessed against the accounting profession.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	639,547	620,884	618,321
Revenue:			
CPA permit to practice	207,080	235,760	232,480
CPA inactive registration	63,130	55,690	57,065
CPA examinations	2,280	2,550	3,480
Investment income	24,561	25,691	23,376
Other	74,958	58,595	70,308
Total Revenue	372,009	378,286	386,709
Expenditures:			
Personal services	212,715	219,677	220,593
Operating expenses	160,015	133,164	153,690
Travel expenses	16,530	22,575	27,352
Capital outlay	1,411	5,433	2,674
Total Expenditures	390,671	380,849	404,309
Ending Balance	620,884	618,321	600,721
Highest month-ending cash balance	618,051	609,675	592,274
Lowest month-ending cash balance	403,416	404,184	378,063

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
CPA examination (1-119) *	$707	$983	$983
CPA reexamination (1-120) **:			
All parts	707	933	933
3 parts	456	725	725
2 parts	315	492	492
1 part	200	296	296
CPA reciprocity (1-124)	400	200	200
CPA permit to practice (1-136)	200 (2 yr.)	200 (2 yr.)	200 (2 yr.)
CPA inactive registration (1-136)	80 (2 yr.)	80 (2 yr.)	80 (2 yr.)
CPA partnership permit (1-136)	110	50	50
PA permit to practice (1-136)	200 (2 yr.)	200 (2 yr.)	200 (2 yr.)
PA inactive registration (1-136)	80 (2 yr.)	80 (2 yr.)	80 (2 yr.)
PA partnership permit (1-136)	100	50	50
Corporation annual permit (1-136)	100	50	50
Office registration (1-135)	50	25	25
LLC limited liability company permit to practice (1-136)	100	50	50
LLC limited liability partnership permit to practice (1-136)	100	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	5	25	25
Certificate reissuance	20	15	15
FAX requests	2.50/page	2.50/page	2.50/page
Photocopies	.25/page	.25/page	.25/page

* In April 2004 the Uniform CPA Examination went from a paper/pencil examination conducted twice a year by the Board to a Computerized Based Test (CBT) conducted mostly throughout the year at authorized Prometric Test Centers. A $160 initial application fee is paid to CPA Exam Services for application review while the Board collects a $15 administrative fee. Other examination fees collected by the AICPA, NASBA, and Prometric include costs associated with the administration and scoring of the CBT.

** Cost will depend on what sections of the four part CBT examination is taken. The cost includes administration fees and examination fees.

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26410 - NEBRASKA STATE PATROL DRUG CONTROL AND EDUCATION CASH FUND (28-429) EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1977, LB 38. Section 28-429 states that this fund shall be used for the purposes of obtaining evidence for enforcement of any state law relating to the control of drug abuse and to develop and conduct drug education activities in cooperation with elementary and secondary schools and with County Drug Law Enforcement and Education Fund Boards.

Section 77-4303 sets the tax rates imposed on marijuana and controlled substances as follows:

Marijuana = $100 per ounce or portion thereof;
Controlled substance customarily sold by weight or volume = $150 per gram or portion thereof;
Controlled substance not customarily sold by weight = $500 per fifty dosage units or portion thereof.

Under section 77-4310.01, a portion of these taxes is credited to the Nebraska State Patrol Drug Control and Education Cash Fund. See *Schedule of Fees and Taxes* below for the amount.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
Drug Tax Proceeds (77-4310.01)	45%	45%	45%

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	88,393	94,084	86,029
Revenue:			
Drug taxes	0	0	0
Investment income	5,691	6,546	6,646
Total Revenue	5,691	6,546	6,646
Expenditures:			
Operating Expenses	0	14,601	2,762
Travel	0	0	2,590
Total Expenditures	0	14,601	5,352
Ending Balance	94,084	86,029	87,324
Highest month-ending balance	94,084	94,084	87,324
Lowest month-ending balance	88,393	86,029	86,029

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26430 - CARRIER ENFORCEMENT CASH FUND (81-2004.01)
EXPENDED IN PROGRAM 205

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2007, LB322. The Carrier Enforcement Cash Fund shall consist 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 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 the carrier enforcement division's share of operations costs of the Nebraska Public Safety Communication System.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
Transfers (81-2004.01)	-- See *Net Transfers In* Below For Actual Amounts –		

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	1,298,202	2,458,449	3,000,264
Revenue:			
Net Transfers In	6,533,304	6,757,436	7,055,791
Investment and Miscellaneous Income	100,313	138,181	154,880
Total Revenue	6,633,617	6,895,617	7,210,671
Expenditures:			
Salaries and Benefits	4,501,775	4,989,152	5,066,016
Operating Expenses	820,105	869,143	760,805
Travel	18,957	22,500	15,298
Capital Outlay	132,299	473,007	368,485
Miscellaneous adjustments	233	0	0
Total Expenditures	5,473,369	6,353,802	6,210,604
Ending Balance	2,458,449	3,000,264	4,000,332
Highest month-ending balance	3,163,387	3,401,694	4,400,210
Lowest month-ending balance	1,071,239	1,836,857	2,248,096

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)
EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Cash Fund was created by Laws 1986, LB 851. 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, such as the vehicle identification inspection program, investigations of odometer and vehicle fraud, vehicle licensing violations, vehicle theft, criminal history checks, and concealed handgun permits.

This fund receives revenues from fees for criminal history checks, vehicle titling fees, identification inspections, and concealed handgun permits. See table below for amounts.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees (29-3524):			
- National criminal history check	$38*	38*	38*
Original certificate of title, Patrol's Share:			
- Motor vehicle/trailer (60-154(1)(a))	$0.45	0.45	0.45
- All-terrain vehicle or a minibike (60-154(1)(b))	$0.55	0.55	0.55
Identification inspection (60-158)	$10	10	10
Concealed Handgun Permit	$100	100	100
- Renewal Permit (5 years)	$50	50	50

* Patrol's Share $15; $23 is remitted to the FBI

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	524,419	1,206,659	1,990,609
Revenue:			
Sales & Charges	1,717,732	1,706,723	1,593,457
Investment and Miscellaneous Income	28,313	81,259	87,666
Intergovernmental Revenues	39,766	743,330	40,438
Operating Transfers In	1,295,711	587,637	593,010
Total Revenue	3,081,522	3,118,949	2,314,571
Expenditures:			
Salaries and Benefits	1,387,024	1,372,009	1,096,865
Operating Expenses	937,928	898,304	814,910
Travel	7,438	7,461	40,803
Capital Outlay	66,892	57,225	89,821
Miscellaneous adjustments	0	0	3,555
Total Expenditures	2,399,282	2,334,999	2,045,954
Ending Balance	1,206,659	1,990,609	2,259,226
Highest month-ending balance	1,206,659	1,990,609	2,259,226
Lowest month-ending balance	424,422	1,206,659	1,664,213

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26450 - NEBR. STATE PATROL VEHICLE REPLACEMENT CASH FUND (81-2004.07)
EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Vehicle Replacement Cash Fund was created by Laws 1995, LB 381. Section 81-2004.07 states that the fund shall be used to purchase motor vehicles for the State Patrol. The net proceeds received from the sale of motor vehicles used by the State Patrol are credited to this fund under section 81-161.04.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Sale of vehicles (81-161.04)	---------- See Below For Actual Amounts ----------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	469,991	745,570	433,896
Revenue:			
Sale of vehicles	207,045	174,698	268,591
Investment Income	24,331	38,774	24,780
Miscellaneous Income	44,204	8,865	0
Total Revenue	275,580	222,337	293,371
Expenditures:			
Vehicles, vehicle equipment, and other expenses	0	534,011	0
Total Expenditures	0	534,011	0
Ending Balance	745,570	433,896	727,267
Highest month-ending balance	745,570	949,368	727,267
Lowest month-ending balance	469,991	432,264	433,896

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05)
EXPENDED IN PROGRAM 325

Legislative Fiscal Analyst: Doug Nichols @ 471-0055

This fund was created by Laws 1990, LB 920. Section 81-2004.05 states that the Public Safety Cash 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 or supplant current resources of the State Patrol. These funds must increase the resources available to the State Patrol, and not be used to replace General Funds or any other funds in the State Patrol's budget.

The State Patrol expends these funds mainly on capital equipment. The State Patrol plans to purchase three new aircraft over fiscal years FY09 thru FY11. It is currently using money from this fund for the public safety communication system project, and for such items as computers, training, and rent.

Forfeitures and proceeds received by the State Patrol under the federal Equitable Sharing Provisions are credited to this fund. The federal Equitable Sharing Provisions allow the State Patrol to receive a portion of the net proceeds of forfeitures that are the result of joint investigations between the State Patrol and federal agencies (DEA, FBI) to enforce federal criminal laws.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Federal Funds (81-2004.05)	---------- See Below For Actual Amounts ----------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,588,408	4,355,112	4,223,231
Revenue:			
Federal and other Transfers	1,531,982	1,044,977	1,416,902
Investment and Miscellaneous Income	183,680	204,877	206,787
Total Revenue	1,715,662	1,249,854	1,623,689
Expenditures:			
Salaries and Benefits	213,747	129,700	392,629
Operating Expenses	235,430	583,508	143,494
Travel	57,679	71,447	58,625
Capital Outlay	443,144	592,182	801,460
Aid	0	4,900	0
Miscellaneous adjustments	(1,042)	0	0
Total Expenditures	948,958	1,381,737	1,396,208
Ending Balance	4,355,112	4,223,231	4,450,710
Highest month-ending balance	4,530,747	4,588,782	4,913,143
Lowest month-ending balance	3,588,408	3,787,204	4,223,231

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08) EXPENDED IN PROGRAM 850

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska Public Safety Communication System Cash Fund was created by Laws 2007, LB322. The operative date of the fund was July 1, 2007. The fund shall consist of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. See the following table for specific amounts set out in law. The Nebraska Public Safety Communication System is a statewide public safety radio communication system.

The fund shall only be used to pay the patrol's direct costs related to administering, operating, and maintaining the system, except that 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 to operate the system.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

77-2602 (h) Cigarette Tax Transfer:
July 1, 2008, until June 30, 2009, $2,050,000
July 1, 2009, until June 30, 2016, $2,570,000
Beginning July 1, 2016, and every fiscal year thereafter, $ 5,070,000

Laws 2007, LB321, transferred from the Carrier Enforcement Cash Fund to the Nebraska Public Safety Communication System Cash Fund $378,141, during FY2008-2009.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
Tobacco Products Tax			2,050,000
Investment Income			38,826
Carrier Enforcement Cash Fund Transfer In			378,141
Total Revenue	0	0	2,466,967
Expenditures:			
Salaries and Benefits			22,348
Operating Expenses			777,290
Total Expenditures	0	0	799,638
Ending Balance	0	0	1,667,328
Highest month-ending balance	0	0	1,694,453
Lowest month-ending balance	0	0	548,974

AGENCY 64 - NEBRASKA STATE PATROL

FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06)
EXPENDED IN PROGRAM 630

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Capitol Security Revolving Fund was created by Laws 2007, LB322. Section 81-2004.06 states that the Capitol Security Revolving Fund shall only be used to pay the non-general-fund costs associated with the operation of the State Capitol Security Division.

The fund shall consist of fund transfers made each fiscal year from the State Building Revolving Fund as authorized through the budget process, and any other revenue received by the State Capitol Security Division of the Nebraska State Patrol from separate security agreements with state agencies.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfers from the State Building Revolving Fund (81-1108.22 and 81-2004.06)	----- See table below for dollar amounts -----		
Security Agreements with State Agencies (81-1108.22 and 81-2004.06)	For budgeting purposes only estimated at $262,428 See the following table for actual amounts		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	72,150
Revenue:			
Security Agreements with State Agencies		310,001	273,531
Investment and Miscellaneous Income		8,611	14,570
State Building Revolving Fund Transfers In		507,950	533,619
Total Revenue	0	826,562	821,720
Expenditures:			
Salaries and Benefits		523,817	473,048
Operating Expenses		218,739	146,325
Travel		2,497	3,067
Capital Outlay		9,360	8,615
Total Expenditures	0	754,413	631,055
Ending Balance	0	72,150	262,815
Highest month-ending balance	0	386,371	435,294
Lowest month-ending balance	0	17,393	72,150

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26500 – CAPITOL RESTORATION CASH FUND (81-1108.17)
EXPENDED IN PROGRAMS 685

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Capitol Restoration Cash Fund is primarily utilized to record revenue and expenditures relating to the Capitol gift shop and café as well as donated and other funds applied to restoration and renovation of the Capitol complex.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	121,138	130,285	143,959
Total Revenue	29,531	29,673	32,019
Total Expenditures	10,936	15,999	10,887
Adjustment (Reduction) to Fund Equity	9,448	0	0
Ending Balance	130,285	143,959	165,091
Highest month-ending balance	135,620	147,360	168,492
Lowest month-ending balance	117,057	130,467	144,875

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26520 - BUILDING RENEWAL ALLOCATION FUND (81-179)
EXPENDED IN PROGRAMS 573 & 940

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Building Renewal Allocation Fund was created in 1977 with enactment of the Deferred Building Renewal Act (LB 309). The fund was intended to support deferred maintenance and other forms of building renewal relating to state facilities; however, due to a lack of a continuing source of fund revenue, significant projects were not undertaken in the initial years of the fund's existence. In 1980 and again in 1985, amounts were transferred from the Securities Act Cash Fund to the Building Renewal Allocation Fund and appropriated to support work undertaken by the '309' Task Force for Building Renewal. Beginning with 1997-98 and continuing through 2000-01, the equivalent of 7 cents of annual cigarette tax receipts was credited to the Building Renewal Allocation Fund. Of this, an amount not exceeding the equivalent of 2 cents of annual receipts was authorized to be expended each year through 2000-01 to support achievement of goals identified in the Information Technology Infrastructure Act (e.g., the Century Date Change Project). The balance of funds credited to the Building Renewal Allocation Fund was available to the '309' Task Force to carry out its duties and to fulfill the purposes of the Deferred Building Renewal Act. For 2001-02, the level of cigarette tax credited to the Building Renewal Allocation Fund was decreased to the equivalent of 5 cents of annual receipts. The level was then increased to the equivalent of 7 cents for 2002-03 and years thereafter. All 2001-02 and subsequent year proceeds have been restricted in their use to purposes of the Deferred Building Renewal Act. Current law provides that if the equivalent of 7 cents of cigarette tax receipts is less than the amount of such receipts credited to the Building Renewal Allocation Fund for 1997-98, an amount equal to the 1997-98 level is to be credited to the fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	13,975,314	14,061,489	14,596,458
Revenue:			
Cigarette tax proceeds	9,163,271	9,163,271	9,163,271
Investment interest/other	569,917	657,539	618,090
Total Revenue	9,733,188	9,820,810	9,781,361
Expenditures:			
'309' Task Force – building renewal	9,465,807	9,157,712	9,452,944
'309' Task Force - operating budget	181,206	128,129	152,739
Total Expenditures	9,647,013	9,285,841	9,605,683
Ending Balance	14,061,489	14,596,458	14,772,136
Highest month-ending balance	14,066,689	15,310,518	14,777,336
Lowest month-ending balance	11,948,005	13,236,208	13,031,875

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Communications Cash Fund receives all revenues from non-state agencies that are clients of AS, Division of Communications. Costs are divided between cash fund and revolving fund revenues. The Division charges for telecommunications services. Major expenditures include video, voice and data communications services. This fund includes expenses and revenues for the Statewide Distance Education Network.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	799,281	720,348	987,680
Revenue:			
CSB payments	1,623,708	1,946,363	2,666,821
Interest from investments	34,257	64,422	39,341
Miscellaneous/Adjustments	1,335	501,064	7,081
Total Revenue	1,659,300	2,511,849	2,713,243
Expenditures:			
Personal services	308,907	523,968	671,772
Operating expenses	930,163	1,720,549	2,059,336
Capital Outlay	47	0	22,735
Total Expenditures	1,239,117	2,244,517	2,753,843
Ending Balance	720,348	987,680	947,080
Highest month-ending balance	1,068,631	1,908,133	1,066,770
Lowest month-ending balance	586,949	738,922	491,066

FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173, CONTINUED

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Voice and Wireless			
Long Distance Calls	.07/min	.07/min	.07/min
800 Service	.08/min	.08/min	.08/min
Calling Card Service	.12/min	.12/min	.12/min
Language Interpreter Service	1.14/min	1.14/min	1.14/min
Conference Calls	2.50/call	2.50/call	2.50/call
State Local Meet-Me-Bridge	7.50/call	7.50/call	7.50/call
State Toll-Free Meet-Me-Bridge	10/call	10/call	10/call
UNL Dial Out Call (ultra secure)	15/call	15/call	15/call
UNL Toll Free Meet-Me-Bridge	12.50/call	12.50/call	12.50/call
UNL Toll Free Meet-Me-Bridge	.12/min/pers.	.12/min/pers	.12/min/pers.
Voice Mail			4.85/acct/mo.
NVNET System			16.50/acct/mo.
Data Networks			
Dial-up Internet Costs/Public DSL	----------at vendor cost/mo----------		
IP Data Service Connection Fee	----------custom priced----------		
Data Circuit Admin. Surcharge	7%	7%	7%
Direct Computer Connection Fee	150.00/month	150.00/month	150.00/month
Firewall (agency)	150.00/month	150.00/month	150.00/month
Network Connected Device Fee	8.50/month	13/month	13/month
VPN Home	8.50/month	13/month	13/month
VPN Site to Site	150.00/month	150.00/month	150.00/month
Load Balancing			15/server/mo.
Video Conferencing	40/hr/site	40/hr/site	40/hr/site
Video Conferencing (For-Profit Entities)	50/hr/site	50/hr/site	50/hr/site
Distance Education Network			
Network Nebraska Participation Fee		200/entity/mo.	197.80/entity/mo.
Interregional Transport Fee without e-rate			93.35/entity/mo.
Interregional Transport Fee post e-rate			34.21/entity/mo.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26540 - RESOURCE RECYCLING FUND
EXPENDED IN PROGRAM 171

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Resource Recovery Fund receives proceeds from recycling programs established in all state buildings by Administrative Services, plus 7% of all proceeds from the sale of surplus property to be remanufactured or reprocessed. The fund is used to defray the costs of administering the State Recycling Program. The program has also been the recipient of grant funds.

Transfers from the fund to the General Fund maybe made at the direction of the Legislature.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Sale of surplus property (81-1186)	7% of the proceeds of any item sold to be remanufactured or reprocessed		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	172,125	194,764	209,562
Revenue:			
Sale of supplies	18,958	16,741	12,759
Interest	8,438	9,776	9,923
Reimburse non-governmental sources	26,808	36,159	44,040
Other	14,416	0	-72
Total Revenue	68,620	62,676	66,650
Expenditures:			
Personal services	40	0	0
Operating expenses	43,949	46,718	42,258
Travel expenses	1,992	1,160	244
Total Expenditures	45,981	47,878	42,502
Ending Balance	194,764	209,562	233,710
Highest month-ending balance	200,350	224,094	233,700
Lowest month-ending balance	173,125	188,530	211,700

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26560 - VACANT BUILDING AND EXCESS LAND CASH FUND (72-816)
EXPENDED IN PROGRAM 560

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Proceeds from the sale or lease of buildings and land declared either vacant or excess by the Vacant Building and Excess Land Committee are credited to this fund. Amounts from the fund are authorized to be used for the maintenance of vacant state buildings or excess state land and for expenses related to the disposal of such properties. LB403 (enacted in 2003) provided specific directives in terms of administration of the fund for matters associated with construction of a Military Joint Operations Center. These directives apply to fiscal years beyond 2002-03. LB426 (enacted in 2005) provided for transfers from the Vacant Building and Excess Land Cash Fund to the Nebraska Capital Construction Fund in amounts of $1,403,000 for 2005-06 and $781,000 for 2006-07. In turn, these amounts were appropriated in LB424 (enacted in 2005) to the Department of Correctional Services for renovation of facilities at the Nebraska Correctional Center for Women – York. Subsequently, the transfer scheduled for 2006-07 was rescinded by LB1061 (enacted in 2006).

Transfers from the fund to the General Fund may be made at the direction of the Legislature.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	Proceeds from sale/rent of vacant buildings and excess land		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	655,859	896,248	394,528
Revenue:			
Sale of buildings/land	159,117	930	0
Rental revenue	57,338	111,673	163,325
Investment interest	36,375	28,453	21,819
Other	0	3,117	0
Total Revenue	252,830	144,173	185,144
Expenditures:			
DAS Building Division	12,441	645,893	58,200
Total Expenditures	12,441	645,893	58,200
Ending Balance	896,248	394,528	521,472
Highest month-ending balance	891,301	858,947	531,325
Lowest month-ending balance	652,858	364,972	410,155

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26570 – MANSION LANDSCAPE CASH FUND (81-1111.04)
EXPENDED IN PROGRAM 938

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was administratively created to account for receipt and expenditure of non-state funds (primarily in 2000-01 and 2001-02) donated to finance landscape renovations on the grounds of the Governor's Mansion.

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

Schedule of Fees and Taxes

See fund description.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	443	490	514
Revenue:			
Donations	2,165	0	0
Investment interest	47	24	25
Total Revenue	2,212	24	25
Expenditures:			
Repair & maintenance – real property	2,165	0	0
Total Expenditures	2,165	0	0
Ending Balance	490	514	539
Highest month-ending balance	2,630	514	539
Lowest month-ending balance	445	492	516

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26630 - CITY OF THE METROPOLITAN CLASS DEVELOPMENT FUND (19-103)
EXPENDED IN PROGRAM 673

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that for the period including FY2001-02 and continuing through FY2015-16, $1.5 million of annual cigarette tax receipts are to be credited to the City of the Metropolitan Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Omaha. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of redevelopment projects along the Missouri River generally north of Interstate 480 to Interstate 680. Appropriated amounts are released to the City of Omaha upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	430,700	445,260	461,173
Revenue:			
Cigarette tax receipts	1,500,000	1,500,000	1,500,000
Investment interest	14,560	15,913	16,171
Total Revenue	1,514,560	1,515,913	1,516,171
Expenditures:			
Aid payments to City of Omaha	1,500,000	1,500,000	1,500,000
Total Expenditures	1,500,000	1,500,000	1,500,000
Ending Balance	445,260	461,173	477,344
Highest month-ending balance	560,366	461,173	595,899
Lowest month-ending balance	181,839	196,536	212,496

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26640 - CITY OF THE PRIMARY CLASS DEVELOPMENT FUND (19-102)
EXPENDED IN PROGRAM 672

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that for the period including FY2001-02 and continuing through FY2015-16, $1.0 million of annual cigarette tax receipts are to be credited to the City of the Primary Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Lincoln. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of the Antelope Valley project. Appropriated amounts are released to the City of Lincoln upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	287,041	296,744	307,348
Revenue:			
Cigarette tax receipts	1,000,000	1,000,000	1,000,000
Investment interest	9,703	10,604	10,776
Total Revenue	1,009,703	1,010,604	1,010,776
Expenditures:			
Aid payments to City of Lincoln	1,000,000	1,000,000	1,000,000
Total Expenditures	1,000,000	1,000,000	1,000,000
Ending Balance	296,744	307,348	318,124
Highest month-ending balance	373,485	307,348	397,163
Lowest month-ending balance	121,135	130,928	141,563

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26650 – INFORMATION TECHNOLOGY INFRASTRUCTURE FUND
EXPENDED IN MULTIPLE PROGRAMS

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Information Technology Infrastructure Fund is used to pay for information technology projects that are of an enterprise-wide nature. This includes projects with a significant impact on core functions and multiple government agencies, programs or institutions. Pursuant to state statute, the State Treasurer transferred the balance as of July 1, 2009, to the Public Safety Communications System Cash Fund.

At the direction of the Legislature, the fund balance was transferred to another Cash Fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cigarette Tax	Equivalent of 2 cents beginning July 1, 2001		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	748,957	773,041	1,008,693
Revenue:			
Interest	54,887	59,888	56,384
Transfers in/(Out)	50,000	0	0
Cigarette Tax	2,056,563	2,213,350	367,567
Adjustments	0	0	100,000
Total Revenue	2,161,450	2,273,238	523,951
Expenditures:			
Personal services	38,689	72,975	382,728
Operating expenses	2,079,647	1,964,468	311,778
Travel expenses	0	143	2,933
Aid	19,030	0	220,800
Total Expenditures	2,137,366	2,037,586	918,239
Ending Balance	773,041	1,008,693	614,405
Highest month-ending balance	1,411,519	1,531,241	1,236,689
Lowest month-ending balance	1,179,489	1,246,656	614,405

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)
EXPENDED IN PROGRAMS 573 & 940

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was created by LB 1100 [1998]. Amounts credited to the fund include depreciation assessed under provisions of Sec. 81-1108.17 (often referred to as "LB 530 depreciation" as its assessment was authorized by LB530 [1995]). Within occupancy charges for facilities operated and maintained by the Department of Administrative Services (DAS), these provisions authorize the department to include an amount sufficient to fund building renewal projects under the Deferred Building Renewal Act and renovation, remodeling, and repair projects beyond the scope of the act. Specific charges are not identified by statute and, as such, have been administratively determined. Charges were phased in over four years beginning with 1999-00. For 2001-02 and years thereafter, the basis of related charges is 2.0% of building/facility value. Statute authorizes amounts from such charges to be used for building renewal work as defined in section 81-173 and other incident improvements. 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 is 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 provides (with exclusions) that, in the year following completion of a capital construction project, DAS is to begin annual assessment of depreciation to the relevant state agency based on 1% of the total project cost. In cases where existing facilities are acquired, the charge is based on 1% of the greater of the acquisition price or the value of the facility as determined by DAS. "LB 1100 depreciation" is not imposed on facilities for which "LB 530 depreciation" is assessed. Amounts from such charges are restricted in their use to facilities as limited in section 81-188.01. Building renewal allocations from amounts arising from such charges are 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 are 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 (enacted in 2009) suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges are to resume beginning with 2011-12.

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law. Depreciation charges pursuant to Sec. 81-1108.17 were historically assessed relative to state parking facilities. A review of the relevant statutory provisions resulted in an interpretation that related depreciation charges are inapplicable to the parking facilities. In consideration of this interpretation, amounts historically accumulated in the State Building Renewal Assessment Fund relative to parking facilities were transferred to the Capitol Buildings Parking Revolving Fund (Fund 56550) in 2008-09.

Schedule of Fees and Taxes

See fund description.

FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)
EXPENDED IN PROGRAMS 573 & 940, CONTINUED

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	22,732,326	25,825,226	31,029,327
Revenue:			
Depreciation assessments	8,083,517	9,961,860	10,026,737
Investment interest/other	1,152,736	1,348,246	1,486,714
Total Revenue	9,236,253	11,310,106	11,513,451
Transfer to Capitol Buildings Parking Revolving Fund	0	0	1,993,538
Expenditures:			
'309' Task Force - building renewal	5,964,446	5,971,284	6,851,888
'309' Task Force - operating expenses	178,907	134,721	202,987
Total Expenditures	6,143,353	6,106,005	7,054,875
Ending Balance	25,825,226	31,029,327	33,494,365
Highest month-ending balance	26,653,888	31,024,595	34,398,789
Lowest month-ending balance	22,580,492	25,542,102	31,039,065

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26680 – UNIVERSITY BUILDING RENEWAL ASSESSMENT FUND (81-188.03)
EXPENDED IN PROGRAMS 573 & 940

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The University Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes 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 provides (with exclusions) that, in the year following completion of a University of Nebraska capital construction project, the Department of Administrative Services (DAS) is to begin annual assessment of depreciation to the University based on 1% of the total project cost. In cases where facilities are acquired, the charge is based upon 1% of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund are 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 are 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 (enacted in 2009) suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges are to resume beginning with 2011-12.

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See fund description.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	8,774,991	12,240,476	14,443,426
Revenue:			
Depreciation assessments	3,285,474	3,613,576	3,770,855
Investment interest/other	474,948	620,996	673,640
Total Revenue	3,760,422	4,234,572	4,444,495
Expenditures:			
'309' Task Force - building renewal	225,730	1,976,474	2,995,444
'309' Task Force - operating expenses	69,207	55,148	73,716
Total Expenditures	294,937	2,031,622	3,069,160
Ending Balance	12,240,476	14,443,426	15,818,761
Highest month-ending balance	12,355,499	14,807,652	16,018,735
Lowest month-ending balance	8,807,259	11,734,967	13,219,779

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26690 – STATE COLLEGE BUILDING RENEWAL ASSESSMENT FUND (81-188.05)
EXPENDED IN PROGRAM 573 & 940

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The State College Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.06 (often referred to as "LB 1100 depreciation" as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a Nebraska State College System (NSCS) capital construction project, the Department of Administrative Services (DAS) is to begin annual assessment of depreciation to the NSCS based on 1% of the total project cost. In cases where facilities are acquired, the charge is based upon 1% of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund are 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 are 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 (enacted in 2009) suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges are to resume beginning with 2011-12.

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See fund description.

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	1,181,296	1,512,477	1,553,938
Revenue:			
Depreciation assessments	448,024	486756	530,060
Investment interest/other	69,821	71,556	71,683
Total Revenue	517,845	558,312	601,743
Expenditures:			
'309' Task Force - building renewal	177,038	509,257	675,800
'309' Task Force – operating expenses	9,626	7,594	9,719
Total Expenditures	186,664	516,851	685,519
Ending Balance	1,512,477	1,553,938	1,470,162
Highest month-ending balance	1,638,092	1,673,147	1,767,086
Lowest month-ending balance	1,185,640	1,340,802	1,274,445

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 28010 - HEALTH AND LIFE BENEFIT ADMINISTRATION CASH FUND (84-1616)
EXPENDED IN PROGRAM 606

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Health and Life Benefit Administration Cash Fund consists of payments made by individuals eligible for program benefits and transfers from the State Employees Insurance Fund for administrative and operation expenses as authorized by the Legislature. The State Employee Insurance Fund consists of the employee and employer contributions associated with the Nebraska State Insurance Program. According to state law, the fund is to be used by the personnel/benefits division to administer the provision of the federal Public Health Services Act (COBRA) and for the administration of the section 125 plan (the Nebraska State Insurance Program).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
2% surcharge on premiums (COBRA)		*** varies***	
2% surcharge on dental/vision only prem. (retirees)		*** varies***	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	217,343	349,583	87,514
Revenue:			
Investment interest	24,315	18,096	21,446
Transfers in (Fund 6892)	615,133	385,217	712,252
Administrative Fee	16,749	16,135	12,796
Other			
Total Revenue	656,197	419,448	746,494
Expenditures:			
Administration	523,957	681,517	684,063
Total Expenditures	523,957	681,517	684,063
Ending Balance	**349,583**	**87,514**	**149,945**
Highest month-ending balance	725,387	507,584	746,957
Lowest month-ending balance	341,667	87,514	149,945

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 28020 – WORLD DAY ON THE MALL CASH FUND
EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created to account for the revenues and expenses associated with the annual World Day on the Mall event sponsored by the Department of Administrative Services personnel division. The event is funded through grants and donations.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Grants and Donations	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,739	2,077	25
Revenue:			
Investment interest	52	36	32
Grants	2,535	2,871	5,430
Donations	1,200	10	250
Total Revenue	3,787	2,917	5,712
Expenditures:			
Administration	3,449	4,969	5,447
Total Expenditures	3,449	4,969	5,447
Ending Balance	**2,077**	**25**	**290**
Highest month-ending balance	2,077	2,085	3,891
Lowest month-ending balance	445	25	164

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 28910 - TORT CLAIMS (81-8225)
EXPENDED IN PROGRAM 591

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

All tort claims against the state are paid from this fund. Cash and revolving fund agencies are billed back for actual claims and a general fund appropriation is provided in the mainline budget bill.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Funds appropriated by the Legislature and agency billings.	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	108,381	57,701	66,980
Revenue:			
Investment income	4,526	12,043	3,345
Miscellaneous income	1,256	0	0
Transfers In	20,000	9,930,768	3,727,783
Total Revenue	25,782	9,942,811	3,731,128
Expenditures:			
Tort Claims	50,211	9,920,099	3,787,264
Legal Expenses	26,251	5,403	729
		8,030	0
Total Expenditures	76,462	9,933,532	3,787,993
Ending Balance	57,701	66,980	10,115
Highest month-ending balance	109,534	9,957,445	29,007
Lowest month-ending balance	57,701	29,293	2,580

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 28920 - MISCELLANEOUS CLAIMS
EXPENDED IN PROGRAM 536

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This Fund pays all the state's miscellaneous claims awarded by the Claims Board or district court. Non-general fund agencies are billed for each claim granted and funds are appropriated by the legislature to the Fund. The Fund is used to pay the upcoming fiscal year's claims, so in effect there is at least a year lag between the claim and payment by the agency. The general funded agencies' claims are paid from the General Fund. For 1989-90 and each year thereafter, tort claims will be paid from Fund #2891 and Miscellaneous (Sundry) Claims will be paid directly from the General Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Funds appropriated by the Legislature and Agency billings	NA	NA	NA

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	852	892	936
Revenue:			
Investment interest	40	44	44
Total Revenue			
Transfers from the General Fund	40	44	44
Expenditures:			
Miscellaneous claims	0	0	0
Total Expenditures	0	0	0
Ending Balance	892	936	980
Highest month-ending balance	892	936	980
Lowest month-ending balance	855	896	940

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 51650 - ADMINISTRATION REVOLVING FUND
EXPENDED IN PROGRAM 049

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Administration Revolving Fund was created by Administrative Services to defray the costs incurred while administrating 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	2006-07	2007-08	2008-09
Each individual program's budget in DAS is divided by the total agency budget. This percentage is applied to the anticipated administrative expenses and each program pays a pro rata share of total administrative expenses.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	405,440	499,819	795,724
Revenue:			
Professional & technical services	1,269,804	2,019,078	2,019,078
Interest from investment	44,874	62,289	86,763
Miscellaneous adjustment	29	1,160	-81,984
Total Revenue	1,314,707	2,082,527	2,023,857
Expenditures:			
Personal services	1,049,552	1,474,268	1,514,780
Operating expenses	168,881	313,188	196,765
Travel expenses	1,895	-834	20
Total Expenditures	1,220,328	1,786,622	1,711,565
Ending Balance	499,819	795,724	1,108,016
Highest month-ending balance	1,466,921	2,077,622	2,630,035
Lowest month-ending balance	318,347	185,101	1,108,016

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56500 - STATE BUILDING REVOLVING FUND (81-1108.22)
EXPENDED IN PROGRAM 560

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts credited to the State Building Revolving Fund are predominated by rental charges assessed to state agencies by the State Building Division. Generally, these receipts fall within two categories: 1) rental charges for space occupied by state agencies in state-owned facilities administered by the division and 2) rental charges for space occupied by state agencies in non state-owned facilities which 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
State-owned facilities annual rent rates per square foot for office space*	Range $2.53 to $18.88	Range $2.46 to $20.99	Range $2.46 to $23.51
Work orders	$22.00/hour + Materials	$22.00/hour + Materials	$22.00/hour + Materials

* Excludes assessments for building depreciation charges.
For specific facility rates, contact Legislative Fiscal Office.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	8,593,396	10,015,832	11,529,064
Revenue:			
Rental: state-owned facilities	16,527,435	18,246,185	20,522,648
Rental: centrally leased facilities	10,389,835	11,439,065	12,262,223
Charges and sales	1,280,271	615,734	867,291
Investment interest	482,408	573,347	592,209
All other	293,637	124,140	46,104
Total Revenue	28,973,586	30,998,471	34,290,475
Transfer to Nebraska State Patrol Cash Fund (1)	749,360	0	0
Transfer to Capitol Security Revolving Fund (2)	0	507,950	533,619
Expenditures:			
State Building Division	26,801,790	28,977,289	31,905,622
Total Expenditures	26,801,790	28,977,289	31,905,622
Ending Balance	10,015,832	11,529,064	13,380,298
Highest month-ending balance	10,347,049	11,663,164	13,532,905
Lowest month-ending balance	9,024,781	8,987,671	10,537,657

(1) 2006-07 according to provisions of LB1060 [2006] Sec. 231.
(2) 2007-08 and 2008-09 according to provisions of LB 321 [2008] Sec.281

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)
EXPENDED IN PROGRAM 985

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

With approval of the Nebraska Capitol Commission, the State Capitol Administrator is authorized to perform work orders to meet special needs and requests of Capitol tenants (state agencies). Charges collected from these agencies for related services are credited to the Capitol Commission Revolving Fund. Amounts credited to the fund are available to meet costs associated with related services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Work orders	$22.00/hour + Materials	$22.00/hour + Materials	$22.00/hour + Materials

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,044	2,867	4,097
Revenue:			
Sale of services	1,735	3,235	916
Investment interest	88	115	200
Total Revenue	1,823	3,350	1116
Expenditures:	0	2,120	0
Total Expenditures	0	2,120	0
Ending Balance	2,867	4,097	5,213
Highest month-ending balance	2,867	4,097	5,213
Lowest month-ending balance	1,352	1,719	4,113

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 - MATERIEL REVOLVING FUND (81-118-3)
EXPENDED IN PROGRAM 171

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Materiel Revolving Fund is the fund from which the majority of Materiel Division's subprograms operate. The subprograms that utilize this fund are the Print Shop, Copy Services, Purchasing and since FY 1986-87, Central Mail. These operations deposit revenues and make payments to vendors from this fund. Annually, rates charged by services are reviewed and analyzed in order to prevent abuses and to insure agencies are getting a competitive product.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following pages for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,411,824	3,602,818	3,259,743
Revenue:			
Professional & technical fees	8,503,163	8,871,255	8,831,321
Reproduction & publication	6,787,140	7,042,357	7,057,320
Interest from investment	137,095	107,196	122,125
Other	85,733	-354,256	260,936
Total Revenue	15,513,131	15,666,552	16,271,702
Expenditures:			
Personal services	2,966,417	2,847,193	2,820,612
Operating expenses	11,042,450	11,422,115	11,703,821
Travel expenses	13,451	19,012	18,104
Capital outlay	1,299,819	1,721,307	614,336
Total Expenditures	15,322,137	16,009,627	15,156,873
Ending Balance	3,602,818	3,259,743	4,374,572
Highest month-ending balance	3,282,780	2,916,375	3,352,688
Lowest month-ending balance	2,484,233	1,522,866	1,995,076

FUND 56510 (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	13.5%	14.0%	14.0%
Pre-sort Fee (cents per piece)	.019	.019	.019
Copy Service Fees: (Rate per piece)			
Convenience Copiers/Auditrons (Each)	.03	.03	.03
Copiers located in agencies are calculated individually based on the agencies requirements			
Copies			
8 ½ X 11	.02	.02	.02
8 ½ X 14	.02	.02	.02
11 X 17	.02	.02	.02
Color Copies			
8 ½ X 11	.08	.07	.07
8 ½ X 14	.08	.07	.07
11 X 17	.08	.07	.07
CD Burns Printable CD's	2.00	1.00	1.00
CD Burns Printable DVD's	4.00	1.25	1.25
Folding (per 1,000 sheets)	4.25	3.21	3.21
Hand Binding - Narrow Strip (each)	.30	.70	.70
Medium Strip (each)	.36	.76	.76
Clear Covers	.26	.65	.65
Foil Print	.15	.59	.59
Cutting (per 1,000)	1.46	7.32	7.32
Drilling (per 1,000)	1.24	3.41	3.41
Laminating (each)			
8 ½ X 11	.75	.57	.57
8 ½ X 14	1.00	.61	.61
11 X 17	1.25	.76	.76
Print Shop Fees:			
Type Input/Design (1/2 hour)	26.82	40.13	40.13
Computer to Plate (each)	40.00	12.95	12.95
CTP Metal		50.12	50.12
Black Ink	5.83	7.43	7.43
Wash Up (each)	18.94	27.49	27.49
Plate Change (each)	3.19	5.64	5.64
Web Impression/M	1.22	1.96	1.96
Docutech Impression/C	1.45	2.27	2.27
Warrant Printing (Per warrant)	.05	.05	.05
Variable Printing (each)	.033	.023	.023
Sheet Impression/M	5.75	4.41	4.41

FUND 56510 (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Digital Color	.17	.16	.16
Machine Staple/C	1.12	1.96	1.96
Padding/M	1.68	2.36	2.36
Collate # Sheet (each)	3.92	7.48	7.48
Collate # Sets/C	2.43	3.02	3.02
Folding/M	6.41	6.87	6.87
Punching/M	1.46	2.91	2.91
Numbering/M	17.21	21.02	21.02
Perforating/Score/M	7.70	10.24	10.24
Trimming/M	1.24	1.70	1.70
Sorting (each)	.019	.44	.44
Shrink Wrap (each)	.32	.35	.35
Inkjet Labeling/M	34.47	40.50	40.50
Insert/Smart Insert Pc/Env (each)	11.65	9.50	9.50
Insert # Envelope/C	1.42	1.43	1.43
Smart Insert # Envelope/C	3.62	4.66	4.66
Finish Hourly – ½ Hour	14.34	21.42	21.42
Special Purchase	35%	35%	35%
Paper Costs	35%	35%	35%
Plate Costs	35%	35%	35%
Special Order Supplies	35%	35%	35%
Colored Ink	35%	35%	35%

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56520 - INTERGOVERNMENTAL DATA SERVICES REVOLVING FUND (81-1120.38) EXPENDED IN PROGRAM 170

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Intergovernmental Data Services Revolving Fund reflects all revenues and expenditures for the Intergovernmental Data Services System (IDSS). By statute, IDS must recover all costs through user fees.

The IDSS consists of a network of IBM AS/400 computers for state and county applications. Major statewide applications include vehicle titling and registration and the court automation system serving all county and district courts, including child support enforcement functions. County offices also have the option to run applications on the state's AS/400 to serve their local needs.

Major sources of revenue include "retainers" from the Department of Motor Vehicles (DMV) and Supreme Court. Both DMV and the Supreme Court also pay monthly costs for leasing terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent terminals and printers.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
AS/400 CPU		.075	.075
AS/400 Disk Storage		.50	.50
Basic E-Mail	2/mo	2/mo	N/A
Terminals	24/mo	24/mo	24/mo
Thin Clients – Public Access		28/mo	28/mo
Thin Clients – Staff Access		32/mo	32/mo
Lap Top/Thinkpad R52		63/mo	63/mo
Tablet/Gateway		75/mo	75/mo
PCs	49/mo	49/mo	49/mo
Laptop Dell D630		77/mo	77/mo
PC with 17" Flat Panel	50/mo	50/mo	50/mo
Docking Station	17/mo	17/mo	17/mo
Labor Charge	56/Hr	60/Hr	61.75/Hr

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	955,673	967,454	737,075
Revenue:			
Other	(24,780)	20,168	95,930
Services	2,577,835	2,357,932	2,419,772
Interest	37,399	33,797	23,287
Total Revenue	2,615,234	2,411,897	2,538,989
Expenditures:			
Personal services	168,755	258,536	332,202
Operating expenses	1,938,761	1,701,872	1,643,927
Travel expenses	19,497	18,123	37,710
Capital outlay	451,660	663,745	430,225
Total Expenditures	2,578,673	2,642,276	2,444,064
Ending Balance	967,454	737,075	832,000
Highest month-ending balance	929,487	889,034	783,412
Lowest month-ending balance	645,551	209,108	356,537

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530 - TELECOMMUNICATIONS EXPENSE REVOLVING FUND (81-1120.23)
EXPENDED IN PROGRAM 173

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Telephone Expense Revolving Fund receives all revenues from state agencies' communication services usage. Costs for operation expenses are divided proportionately between cash and revolving fund revenues. The Division of Communications charges for telecommunications services. Major expenditures include video, voice and data communications services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following pages for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	5,598,393	5,142,736	5,028,441
Revenue:			
CSB payments	22,813,452	22,878,777	22,468,785
Other	-92,844	825,389	-452965
Interest	166,013	126,794	71,548
Total Revenue	22,886,621	23,830,960	22,087,368
Expenditures:			
Personal services	1,812,245	1,517,240	1,574,302
Communication expenses	13,303,710	10,088,430	8,538,900
Other operating expenses	7,031,200	10,758,312	9,508,405
Travel expenses	29,382	11,785	33,680
Capital outlay	1,165,741	1,569,488	2,446,201
Total Expenditures	23,342,278	23,945,255	22,101,488
Ending Balance	5,142,736	5,028,441	5,014,321
Highest month-ending balance	4,158,916	3,933,776	2,831,848
Lowest month-ending balance	2,510,971	1,310,273	684,859

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Voice and Wireless			
Long Distance Calls	.07/min	.07/min	.07/min
800 Service	.08/min	.08/min	.08/min
Calling Card Service	.12/min	.12/min	.12/min
Language Interpreter Service	1.14/min	1.14/min	1.14/min
Conference Calls	2.50/call	2.50/call	2.50/call
State Local Meet-Me-Bridge	7.50/call	7.50/call	7.50/call
State Toll-Free Meet-Me-Bridge	10/call	10/call	10/call
UNL Dial Out Call (ultra secure)	15/call	15/call	15/call
UNL Toll Free Meet-Me-Bridge	12.50/call	12.50/call	12.50/call
UNL Toll Free Meet-Me-Bridge	.12/min/pers.	.12/min/pers	.12/min/pers.
Voice Mail			4.85/acct/mo.
NVNET System			16.50/acct/mo.
Data Networks			
Dial-up Internet Costs	----------at vendor cost/mo----------		
Public DSL	----------at vendor cost/mo----------		
IP Data Service Connection Fee	----------custom priced----------		
Data Circuit Admin. Surcharge	7%	7%	7%
Direct Computer Connection Fee	150.00/month	150.00/month	150.00/month
Firewall (agency)	150.00/month	150.00/month	150.00/month
Network Connected Device Fee	8.50/month	13/month	13/month
VPN Home	8.50/month	13/month	13/month
VPN Site to Site	150.00/month	150.00/month	150.00/month
Load Balancing			15/server/mo.
Video Conferencing	40/hr/site	40/hr/site	40/hr/site
Video Conferencing (For-Profit Entities)	50/hr/site	50/hr/site	50/hr/site
Distance Education Network			
Network Nebraska Participation Fee		200/entity/mo.	197.80/entity/mo.
Interregional Transport Fee without e-rate			93.35/entity/mo.
Interregional Transport Fee post e-rate			34.21/entity/mo.
DESKTOP/SERVER SUPPORT			
Citrix	13/acct/mo	13/acct/mo	13/acct/mo
Desktop Services			
Desktop Support	48.00/hr	60.00/hr	61.75/hr
Desktop Leasing Package	100/mo for 4 years	100/mo for 4 years	
Enterprise Antivirus	7.50/mo/workstation	-----Bundled with Desktop Pkg.-----	
Enterprise Antivirus	17.30/mo/workstation	-----Bundled with Desktop Pkg.-----	
Laptop Leasing Package	150/mo for 4 yrs	150/mo for 4 yrs	150/mo for 4 yrs
Open System Storage Area Network (SAN);			
Disk Storage	1.30/gigabyte/mo	.24/gigabyte/mo	.24/gigabyte/mo
HBA Connection	117/mo	72/mo	72/mo
iSCIS Connection	62.50/mo	28/mo	28/mo
Virtual Server Session	171.60/mo	205/mo	205/mo

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Server Admin Support			
Managed Domain Service	7/user/mo	7/user/mo	7/user/mo
Scheduling System Hosting Service		2,449/mo	2,449/mo
Rack Mounted Device Hosting Service		50/U/mo	50/U/mo
Server Room Hosting Fee		2,365/mo	2,365 /mo
Server Backup Service		.69/GB/mo	.69/GB/mo
Blackberry Admin Fee on all Costs	7%	7%	7%
FIELD SERVICES			
Design, Engineering & Mgt Services	74/hr	81.25/hr	83.75/hr
Installation Services	56/hr	60/hr	61.75/hr
Closed Circuit Television 13"	7/mo	7/mo	7/mo
Closed Circuit Television 19"	9/mo	9/mo	9/mo

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56540 - CENTRAL STORE'S REVOLVING FUND (81-1118-1)
EXPENDED IN PROGRAM 171

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Central Store's Revolving Fund is used by the central procurement operations of AS Materiel. The fund accounts for the purchase and resale of miscellaneous supplies and other personal property used by state government in its operations. As indicated below, a flat mark-up rate is applied to the cost of all products sold to pay operational expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Markup on general supplies (81-1118.1)	7%	7%	7%
Markup on paper supplies (81-1118.1)	7%	7%	7%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	598,917	683,779	806,130
Revenue:			
Sales of materials	3,488,969	3,658,338	3,247,333
Interest	38,210	40,110	42,288
Other/Adjustments	351,379	-30,842	8,367
Total Revenue	3,878,558	3,667,606	3,297,988
Expenditures:			
Personal services	100,402	92,523	73,411
Operating expenses	3,693,294	3,450,829	3,057,782
Capital Outlay	0	1,903	111
Total Expenditures	3,793,696	3,545,255	3,131,304
Ending Balance	683,779	806,130	972,814
Highest month-ending balance	883,236	1,119,187	1,276,547
Lowest month-ending balance	570,568	389,194	688,987

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)
EXPENDED IN PROGRAM 560 & 913

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Receipts from parking charges for employee, state vehicle, and public parking are deposited to the Capitol Buildings Parking Revolving Fund. Such amounts are used to operate, maintain and improve parking facilities.

Transfers from the fund are not authorized under existing law. Depreciation charges pursuant to Sec. 81-1108.17 were historically assessed relative to state parking facilities and credited to the State Building Renewal Assessment Fund (Fund 26670). A review of the relevant statutory provisions resulted in an interpretation that related depreciation charges are inapplicable to the parking facilities. In consideration of this interpretation, amounts historically accumulated in the State Building Renewal Assessment Fund relative to parking facilities were transferred to the Capitol Buildings Parking Revolving Fund (Fund 56550) in 2008-09.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lincoln parking rates (monthly):			
South garage (south of Nebraska State Office Building)	$30	$30	$30
East garage (east of Nebraska State Office Building)	30	30	30
Lot A (south of Capitol)	24	24	24
Lot D (17th & 'H' Streets)	24	24	24
Executive lot (16th & 'H' Streets)	24	24	24
Capitol north (horseshoe) drive	24	24	24
Transportation Service Bureau Center	30	30	30
IMS parking garage (13th & 'K') – lower level	50	50	50
IMS parking garage (13th & 'K') – upper level	40	40	40
Omaha parking rates (monthly):			
Omaha State Office Building	30	30	30
Omaha Park II	30	30	30
Special use parking permits (each/month)	5	5	5
Parking permit replacement (each)	10	10	10
Access card replacement (each)	15	15	15
Wheel lock/boot removal (per occasion)	35	35	35

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,783,144	1,859,462	2,046,699
Revenue:			
Parking space rental	1,181,515	1,062,908	1,039,597
Investment interest	83,016	91,019	95,334
Other	656	33,870	76,273
Total Revenue	1,265,187	1,187,797	1,211,204
Transfer from State Bldg. Renewal Assessment Fund	0	0	1,993,538
Expenditures:			
Parking facilities operations & maintenance	865,565	677,256	799,981
Debt service payments – facility improvements	323,304	323,304	323,304
Total Expenditures	1,188,869	1,000,560	1,123,285
Ending Balance	1,859,462	2,046,699	4,128,156
Highest month-ending balance	1,892,377	2,044,803	4,126,740
Lowest month-ending balance	1,686,867	1,859,354	2,042,501

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56560 – IM SERVICES REVOLVING FUND (81-1117)
EXPENDED IN PROGRAM 172

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Data Processing Revolving Fund is the operational fund for the Information Management Services Division of AS. This fund reflects all revenues and expenditures associated with this program. Activities include maintaining mainframe computing resources, application development, web application development and hosting, email and related services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following page for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	15,522,819	11,039,281	7,084,506
Revenue:			
DP services	38,494,974	34,237,579	38,112,347
Sales of equipment	5,354	48,595	3,695
Miscellaneous	1,071,217	-669,462	327,014
Interest from investments	476,620	338,415	202,799
Total Revenue	40,048,165	33,955,127	38,645,855
Expenditures:			
Personal services	15,648,776	15,114,458	15,446,311
Operating expenses	27,768,639	20,045,866	19,835,536
Travel expenses	61,372	44,650	44,586
Capital outlay	1,052,916	2,704,928	2,754,061
Total Expenditures	44,531,703	37,909,902	38,080,494
Ending Balance	11,039,281	7,084,506	7,649,867
Highest month-ending balance	14,609,482	11,231,449	7,273,358
Lowest month-ending balance	7,977,876	5,098,196	3,374,134

FUND 56560 (cont'd.)

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
ENTERPRISE COMPUTING			
z/OS CPU	.12/sec	.115/sec	.115/sec
z/OS DB2 Inquiry CPU	.12/sec	.115/sec	.115/sec
zIIP Processor	N/A	.075/sec	.07/sec
z/OS Job Setup	1.35	1.35	1.32
z/OS Disk Storage	.105	.075	.075
Job Output	.40	.40	.40
z/OS Tape Storage		2.25	2.25
z/OS Dispatch Online View	.05	.05	.05
CICS	.29/sec	.0265/sec	.255/sec
CICS Test	.29/sec	.0265/sec	.255/sec
System Programmer (Hr)	56	60	61.75
System Programmer/Senior (Hr)	67	70.25	72.25
System Programmer/Lead (Hr)	74	81.25	83.75
Applications Developer (Hr)	56	60	61.75
Senior Applications Developer (Hr)	67	70.25	72.25
Lead Applications Developer (Hr)	74	81.25	83.75
Applications Developer Co-Located (Hr)		52.5	54.25
Senior Applications Developer Co-Located (Hr)		62.75	64.75
Lead Applications Developer Co-Located (Hr)		76.75	76.25
Data Base Admin/Senior (Hr)	67	70.25	72.25
Data Base Admin/Lead (Hr)	74	81.25	83.75
TECHNOLOGY SUPPORT			
HOSTED SERVICES			
Web Hosting Hit Rate (first 200,000) per hit	.006	.006	.006
Web Hosting Rate (200K-1,000K) per hit	.002	.002	.002
Web Hosting Rate (1,000K-4,000K) per hit	.0002	.0002	.0002
Web Application – Complexity 1 per Month	195.00	195.00	195.00
Web Application – Complexity 2 per Month	390.00	390.00	390.00
Web Application – Complexity 3 per Month	585.00	585.00	585.00
Web Application – Complexity 4 per Month	780.00	780.00	780.00
OBIEE/Siebel Analytics Reporting		31	27
Kronos Time Entry Service		1.62	1.62
Inbound E-Fax	.13	.095	.095
Outbound E-Fax	.13	.095	.095
Outbound Long Distance E-Fax	.18	.145	.145
Basic E-mail Support per Account/Month	2.00	2.00	2.00
SameTime per Account/Month	1.00	1.00	1.00
Business Class E-mail (Lotus Notes) per Account/Month	10	13.50	13.50
Lotus Notes Hosting per transaction	.006	.006	.006
Lotus Notes Application Hosting – Storage per Notes Client	.008	.008	.008
Static Web hosting		20	20
Exchange Email Service		7	7
Exchange Email Storage Surcharge		2	2
Exchange Presence/Instant Messaging		1	1
Exchange/SharePoint Licensing (one-time)		274.42	274.42
Exchange/SharePoint Licensing (monthly)		3.81	3.81
SharePoint Group Sites		.0189	.0189

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 - TRANSPORTATION SERVICES BUREAU REVOLVING FUND (81-1010)
EXPENDED IN PROGRAM 180

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The TSB Revolving Fund is the single fund for the Transportation Service Bureau's operations. Fees for the rental and monthly leasing of vehicles and mileage are deposited into this account. Maintenance, fuel and new vehicle acquisition costs are all major expenses incurred while operating the state's motor pool.

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See following pages for schedule of fees.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,128,160	3,293,429	5,053,554
Revenue:			
Rent on motor vehicles	6,439,948	6,702,312	7,296,818
Miscellaneous	-23,065	132,109	73,339
Sale of vehicles	968,640	1,005,699	531,207
Interest	124,942	140,681	194,687
Total Revenue	7,510,465	7,980,801	8,096,051
Expenditures:			
Personal services	505,798	524,745	560,682
Operating expenses	3,912,410	3,736,170	3,617,496
Capital outlay	2,924,210	1,959,761	2,421,009
Travel expenses	2,778	0	1,645
Total Expenditures	7,345,196	6,220,676	6,600,832
Ending Balance	3,293,429	5,053,554	6,548,773
Highest month-ending balance	3,612,564	4,615,242	6,126,708
Lowest month-ending balance	1,951,953	1,431,812	3,173,075

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Mileage rates: (cents/mile traveled)			
Compact	.27/mile	.29/mile	.29/mile
Intermediate Sedan	.28/mile	.30/mile	.30/mile
Intermediate Wagon	.29/mile	.31/mile	.31/mile
Mini Passenger-Mini Van Cargo	.29/mile	.31/mile	.31/mile
1 Ton Cargo Van	.30/mile	.32/mile	.32/mile
15 passenger vans	.31/mile	.33/mile	.33/mile
AWD mini van	.30/mile	.32/mile	.32/mile
¾ Ton pickup with or without topper	.33/mile	.35/mile	.35/mile
Pickup club cab with or without topper	.33/mile	.35/mile	.35/mile
½ ton pickup with or without topper	.30/mile	.32/mile	.32/mile
Pickup 4/4 with or without topper	.31/mile	.33/mile	.33/mile
4X4 SUV (4 Passenger)	.31/mile	.33/mile	.33/mile
4X2 SUV (5 Passenger)	.32/mile	.34/mile	.34/mile
4X4 SUV (5 Passenger)	.33/mile	.35/mile	.35/mile
4X2 SUV (7 Passenger)	.32/mile	.34/mile	.34/mile
4X4 SUV (7 Passenger)	.33/mile	.35/mile	.35/mile
4X2 SUV (9 Passenger)	32/mile	.34/mile	.34/mile
4X4 SUV (9 Passenger)	.34/mile	.36/mile	.36/mile
4X4 Compact Crew Cab with topper	.30/mile	.32/mile	.32/mile
4X4 ½ Ton Crew Cab with topper	.31/mile	.33/mile	.33/mile
Compact Pickup	.29/mile	.31/mile	.31/mile
Rental rates:			
- One-half day			
Compact	6.50	6.50	6.50
Intermediate	6.50	6.50	6.50
Intermediate wagon	7.00	6.50	6.50
Mini Van Cargo	8.50	8.50	8.50
Mini Van Passenger	8.50	8.00	8.00
1 Ton Cargo Van	7.00	9.00	9.00
Pickup 4x4 with and without topper	8.50	8.50	8.50
12 passenger vans	9.00	8.50	8.50
15 passenger vans	9.00	10.00	10.00
AWD mini van	10.00	10.50	10.50
¾ ton pickup with and without topper	10.00	10.00	10.00
Pickup club cab with and without topper	11.00	9.50	9.50
½ ton pickup with or without topper	7.00	7.50	7.50
4X4 SUV (4 Passenger)	8.50	8.00	8.00
4X4 SUV (5 Passenger)	10.50	9.00	9.00
4X2 SUV (7 Passenger)	11.00	11.00	11.00
4X4 SUV (7 Passenger)	11.00	11.00	11.00
4X2 SUV (9 Passenger)	12.00	12.50	12.50
4X4 SUV (9 Passenger)	12.50	13.00	13.00
4X4 ½ Ton (super) Crew Cab w/topper	10.50	11.00	11.00
Compact Pickup	7.00	7.00	7.00
Dakota Quad 4X4 with topper	9.00	9.00	9.00
¾ 1500 2X4	10.00	8.00	8.00
Pickup ½ Ton with Topper	7.00	7.50	7.50
Pickup ¾ Ton with Topper	10.00	11.00	11.00
Pickup 4X4 with Topper	8.50	9.00	9.00
Club Cab Pickup with Topper	11.00	10.00	10.00

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
- Daily			
Compact	10.50	9.50	9.50
Intermediate	10.50	10.50	10.50
Intermediate wagon	11.50	11.00	11.00
Mini Van Cargo	13.50	14.00	14.00
Mini Van Passenger	13.50	13.50	13.50
1 Ton Cargo Van	11.50	14.50	14.50
Pickup 4x4 with or without topper	14.50	14.50	14.50
12 passenger vans	15.00	14.00	14.00
15 passenger vans	15.00	16.50	16.50
AWD mini van	17.00	17.00	17.00
¾ ton pickup with or without topper	16.50	15.50	15.50
Club cab pickup with or without topper	18.00	16.00	16.00
½ ton pickup with or without topper	12.00	12.50	12.50
4X4 SUV (4 Passenger)	14.50	14.00	14.00
4X4 SUV (5 Passenger)	17.50	15.00	15.00
4X2 SUV (7 Passenger)	18.00	18.00	18.00
4X4 SUV (7 Passenger)	18.00	18.50	18.50
4X2 SUV (9 Passenger)	20.00	20.50	20.50
4X4 SUV (9 Passenger)	21.00	22.00	22.00
4X4 ½ Ton (super) Crew Cab	17.00	18.00	18.00
Compact Pickup	12.00	12.00	12.00
4X4 Pickup	14.50	14.00	14.00
Dakota Quad 4X4 with topper	14.50	15.50	15.50
¾ 1500 2X4	16.50	13.50	13.50
Pickup ½ Ton with Topper	12.00	13.00	13.00
Pickup 3/4 Ton with Topper	16.50	18.50	18.50
Club Cab Pickup with Topper	18.00	16.50	16.50
- Monthly Lease Rates			
Compact	169	154	154
Intermediate	174	170	170
Intermediate wagon	188	177	177
Mini Van Passenger	224	222	222
Mini Van Cargo	224	227	227
1 Ton Cargo Van	188	240	240
Pickup ½ Ton with Topper	192	209	209
Pickup ¾ Ton with Topper	275	303	303
Pickup 4X4 with Topper	234	238	238
Club Cab Pickup with Topper	294	267	267
15 passenger vans	243	271	271
12 passenger vans	243	231	231
AWD mini van	276	283	283
¾ ton pickup with or without topper	275	251	251
Club cab pickup with or without topper	294	261	261
½ ton pickup with or without topper	192	201	201
4X4 SUV (4 Passenger)	234	230	230
4X4 SUV (5 Passenger)	285	245	245
4X2 SUV (7 Passenger)	293	297	297
4X4 SUV (7 Passenger)	292	302	302

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
4X2 SUV (9 Passenger)	328	334	334
4X4 SUV (9 Passenger)	344	360	360
4X4 ½ Ton Crew (super) Cab with topper	281	298	298
Compact Pickup	192	194	194
1 Ton Pickup	293	356	356
Dakota Quad 4X4 with topper	240	250	250
¾ 1500 2X4 with topper	275	232	232
Pickup 4X4 without Topper	235	233	233

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56580 - SURPLUS PROPERTY REVOLVING FUND (81-161.04)
EXPENDED IN PROGRAM 171

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Surplus Property Division of AS Materiel utilizes the Surplus Property Revolving Fund to handle its fiscal operations. The Surplus Property Operations charge a flat percent against the sale price of each item sold by them. This Division will sell agency surplus along with political subdivision surplus at the rates indicated.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
State agency fee (81-161.04)	7.0%	7.0%	7.0%
Political subdivision fee (81-161.04)	7.0%	7.0%	7.0%

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,148,981	1,320,563	1,481,138
Revenue:			
Sale of property	271,748	211,915	17,167
Miscellaneous/Due to Fund	-933,818	409,428	263,009
Interest Income	32,955	30,672	60,373
Total Revenue	-629,115	652,015	340,549
Expenditures:			
Personal services	108,885	101,305	49,247
Operating expenses	88,378	208,528	120,036
Other	2,040	181,607	7,536
Total Expenditures	199,303	491,440	176,819
Ending Balance	1,320,563	1,481,138	1,644,868
Highest month-ending balance	1,433,594	1,629,138	2,037,873
Lowest month-ending balance	389,088	228,098	619,734

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56650 - ACCOUNTING DIVISION'S REVOLVING FUND (81-1110.04)
EXPENDED IN PROGRAM 567

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This revolving fund was created in 1995 (LB 325) to deposit payment for services rendered by the Accounting Division to prepare warrants, process payroll, process transaction accounts, and other services as determined by the Director of Administrative Services.

The NIS Team is also supported by this fund and performs System functionality related to Finance, HR/Payroll and Procurement System Upgrades and system maintenance.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
		******** varies *********	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	833,074	1,298,335	1,975,762
Revenue:			
Professional & technical services	3,688,749	4,117,614	4,661,140
Interest	233,117	203,638	173,525
Other	1,209,745	1,292,581	63,265
Total Revenue	5,131,611	5,613,833	4,897,930
Expenditures:			
Personal services	1,775,143	1,851,377	1,864,884
Operating expenses	2,355,872	2,757,163	1,931,281
Travel expenses	19,423	12,645	9,204
Capital outlay	515,912	315,221	387,989
Total Expenditures	4,666,350	4,936,406	4,193,358
Ending Balance	1,298,335	1,975,762	2,680,334
Highest month-ending balance	2,282,607	2,501,668	3,597,502
Lowest month-ending balance	1,033,140	970,952	2,400,681

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58010 - TEMPORARY EMPLOYEE POOL (81-1354.04)
EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary Employee Pool Revolving Fund is administered by the personnel division of the Department of Administrative Services. The fund consists of fees paid by state agencies to the division for temporary employment services. Actual charges to agencies vary on usage. The actual hourly rate includes 24% to cover FICA, unemployment, workers' compensation, and program administrative costs. If a temporary employee is eligible and enrolls in a health plan the premium cost is billed to the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See Fund Description			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	621,181	897,925	823,363
Revenue:			
Charges to agencies	5,756,283	3,561,169	4,000,913
Interest income	23,098	26,395	22,941
Other			
Total Revenue	5,779,381	3,587,564	4,023,854
Expenditures:			
Temporary employee pool operations	5,502,637	3,662,126	3,996,273
Total Expenditures	5,502,637	3,662,126	3,996,273
Ending Balance	897,925	823,363	850,944
Highest month-ending balance	850,382	700,733	631,128
Lowest month-ending balance	165,265	327,703	300,860

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58020 – DAS HR REVOLVING FUND
EXPENDED IN PROGRAM 049

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund was administratively created to account for expenditures and revenues associated with the creation of a central human resource activity within Administrative Services (AS).

On July 1, 2007 all financial activity for AS Human Resources was transferred to Fund #51650.

Schedule of Fees and Taxes	2006-07	2007-08	2009-09
Charges to AS divisions	varies	n/a	n/a

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	23,910	81,509	18,513
Revenue:			
Charges to DAS divisions	203,178	0	0
Interest income	4,646	880	676
Other/Adjustments	0	-63,000	-19,189
Total Revenue	207,824	-62,120	-18,513
Expenditures:			
Administration	213,225	876	0
Total Expenditures	213,225	876	0
Ending Balance	81,509	18,513	0
Highest month-ending balance	189,156	18,513	19,119
Lowest month-ending balance	11,635	16,420	0

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)
EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Training Revolving Fund is administered by the personnel division of the Department of Administrative Services. Funds are received by personnel from agencies whose employees participate in the various training programs to cover the cost of those programs.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Charges to agencies	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	68,781	61,957	53,971
Revenue:			
Charges to agencies	11,670	11,271	5,942
Interest	2,915	2,621	2,176
Settlement			
Total Revenue	14,585	13,892	8,118
Expenditures:			
Employee training operations	21,409	21,878	18,818
Total Expenditures	21,409	21,878	18,818
Ending Balance	61,957	53,971	43,271
Highest month-ending balance	66,639	61,133	51,106
Lowest month-ending balance	60,002	49,010	41,786

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)
EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Personnel Division Revolving Fund was administratively created in 1996. The fund is used for activities associated with a coordinated advertising system for state government employment advertising and the state's employee recognition program.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
State agency contributions		********* varies ********	
20% surcharge for coordinated advertising		********* varies ********	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	134,546	181,547	251,990
Revenue:			
Sale of services	105,541	125,273	111,047
Interest income	6,501	9,289	11,957
Employee Recognition	25,000	25,000	25,008
		0	0
Total Revenue	137,042	159,562	148,012
Expenditures:			
Operations	90,041	89,119	104,393
Total Expenditures	90,041	89,119	104,393
Ending Balance	181,547	251,990	295,609
Highest month-ending balance	195,536	254,613	295,063
Lowest month-ending balance	118,313	151,973	242,341

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58041 - PERSONNEL DIVISION REVOLVING FUND - TALENT MANAGEMENT SYSTEM EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created in May 2009 to account for the activities associated with the new Talent Management System (TMS). Funds used to establish the new Talent Management System come from various fund balances within the Department of Administrative Services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
See narrative above	NA	NA	NA

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance			
Revenue:			
Investment income			159
Transfers In			365,000
Total Revenue	0	0	365,159
Expenditures:			
TMS implementation/operation			0
Total Expenditures	0	0	0
Ending Balance			365,159
Highest month-ending balance			365,159
Lowest month-ending balance			

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58910 - STATE INSURANCE FUND (81-8,239.02)
EXPENDED IN PROGRAM 594

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Insurance Fund allows the risk manager to purchase insurance policies covering select state liabilities. For example, one auto policy is purchased to cover all motor fleets, one airplane policy covers planes owned by Aeronautics, State Patrol and Game and Parks. This central purchasing of a statewide policy allows consistency and control over insurance coverage received. No fees are paid but agencies will reimburse the fund at a pro rata share of their liability in each specific policy. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Building/$100 of value	.062	.067	.068
Inventory/$100 of replacement cost.	.054	.061	.064
Inland Marine/$100 replacement cost.	.159	.139	.132
Vehicle Physical Damage/$100 of value	.183	.183	.183
	.	.	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,468,579	2,583,232	2,544,623
Revenue:			
Charges to agencies	4,966,714	4,901,701	4,912,438
Interest	197,459	92,588	148,885
Other		3,006	264
Total Revenue	5,164,173	4,997,295	5,061,587
Expenditures:			
Insurance expense	6,049,520	5,035,904	4,369,387
Total Expenditures	6,049,520	5,035,904	4,369,387
Ending Balance	2,583,232	2,544,623	3,236,823
Highest month-ending balance	5,417,450	2,714,677	4,205,881
Lowest month-ending balance	2,436,988	1,005,488	1,146,932

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58920 - WORKERS' COMPENSATION CLAIMS
EXPENDED IN PROGRAM 593

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Since 1989, the State Claims Board has had the authority to charge agencies a premium for workers' compensation claims incurred. The Risk Manager is charged with tracking workers' compensation claim payments by agencies and bill accordingly, however, it operates just as an insurance policy and those who don't have claims subsidize those with claims. All workers' compensation payments for all state employees are paid from this fund. Beginning in FY2006, assessments are based on actuarial studies that identify actual claims and loss history for each agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Agency Assessments	varies	varies	varies

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	9,505,130	13,400,754	17,494,659
Revenue:			
Premiums to agencies	14,960,667	14,960,170	14,960,170
Interest	572,906	742,602	932,313
Total Revenue	15,533,573	15,702,772	15,892,483
Expenditures:			
Workers' Compensation Claims	11,637,949	11,608,867	10,786,961
Total Expenditures	11,637,949	11,608,867	10,786,961
Ending Balance	13,400,754	17,494,659	22,600,181
Highest month-ending balance	14,171,296	18,062,753	22,712,664
Lowest month-ending balance	11,900,754	12,650,492	17,931,445

AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS

FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549)
EXPENDED IN PROGRAM 58

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. The Board assesses fees for examinations, renewals and registration of abstracters and utilizes proceeds to cover operation expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application fee (76-542)	$50	$50	$50
Examination fee (76-542 & 76-543)	50	50	50
Re-Examination fee (76-542 & 76-543)	50	50	50
Application fee for certificate of authority (76-545)	100	200	200
Temporary certificate of authority fee (76-546)	100	100	100
Renewal fee for certificate of authority (76-547)	100	200	200
Renewal fee for certificate of registration (76-547)**	60	120	120
Late fee (76-548)	10%/mo.	10%/mo.	10%/mo.

**Changed to every other year renewal

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	104,176	71,165	99,557
Revenue:			
Application Fees	1,100	2,300	4,740
Certificates of registration/License	1,240	56,460	3,400
Examination fees	550	400	800
Investment interest	4,214	3,428	4,142
Miscellaneous Revenues	50	4,025	25
Sale of surplus property	0	0	59
Duplicates		780	100
Total Revenue	7,154	67,393	13,266
Expenditures:			
Salaries	15,350	16,400	15,720
Per Diems	1,750	1,400	2,500
Benefits	2,587	2,785	2,756
Operating Expenses	12,959	11,371	14,832
Travel	7,519	7,045	4,687
Capital Outlay	0	0	0
Total Expenditures	40,165	39,001	40,495
Ending Balance	71,165	99,557	72,328
Highest month-ending balance	101,356	102,822	97,891
Lowest month-ending balance	70,883	51,397	71,951

AGENCY 69 - NEBRASKA ARTS COUNCIL

FUND 26900 - NEBRASKA ARTS COUNCIL CASH FUND (82-316)
EXPENDED IN PROGRAM 326

Legislative Fiscal Analyst: Jeanne Glenn @ 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. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Registration fees - conferences (82-316)		Varies according to activity.	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,627	3,844	6,133
Revenue:			
Miscellaneous	0	0	0
Supplies and materials	0	0	0
Interest	217	272	340
Sale of surplus property	0	0	0
Donations and grants	0	5,500	7,279
Registration fees	0	0	0
Total Revenue	217	5,772	7,619
Expenditures:			
Arts Council operations	0	3,483	3,086
Total Expenditures	0	3,483	3,086
Ending Balance	3,844	6,133	10,666
Highest month-ending balance	3,844	9,362	10,666
Lowest month-ending balance	3,563	3,859	5,036

AGENCY 69 - NEBRASKA ARTS COUNCIL

FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332)
EXPENDED IN PROGRAM 329

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Arts and Humanities Cash Fund was established in law in 1998 to receive the earnings from the Nebraska Cultural Endowment Fund. Disbursements from the fund require a dollar-for-dollar match from non-state sources. Grants from the fund are made to arts and humanities organizations meeting the matching fund requirements and are intended to stabilize funding for arts and humanities organizations in Nebraska. The sole use of the fund is to provide state aid grants, and the Arts Council does not deduct administrative costs from the fund. Transfers to the Nebraska Arts and Humanities Cash Fund are not carried out if the balance of the Nebraska Cultural Endowment Fund drops below $5,500,000. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	**2006-07**	**2007-08**	**2008-09**
Transfer from the Cultural Endowment Fund (82-331)	- - - -	SEE FUND DESCRIPTION	- - -

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	789	36	599
Revenue:			
Transfer in from Cultural Trust Endowment Fund	728,128	308,150	0
Interest	895	837	28
Total Revenue	729,023	308,987	28
Expenditures:			
State Aid	729,776	308,424	0
Total Expenditures	729,776	308,424	0
Ending Balance	36	599	627
Highest month-ending balance	187,765	125,425	627
Lowest month-ending balance	9	272	601

AGENCY 70 - STATE FOSTER CARE REVIEW BOARD

FUND 27010 - FOSTER CARE REVIEW BOARD CASH FUND
EXPENDED IN PROGRAM 116

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	13,329	12,831	13,248
Revenue:			
Grants and contributions	90	160	534
Investment income	572	531	120
Other	1,482		131
Total Revenue	2,144	691	785
Expenditures:	2,642	274	0
Total Expenditures	2,642	274	0
Ending Balance	**12,831**	**13,248**	**14,033**
Highest month-ending balance	13,726	11,289	12,514
Lowest month-ending balance	10,871	10,799	11,383

AGENCY 71 - ENERGY OFFICE

FUND 28120 - SCHOOL WEATHERIZATION FUND (57-705)
EXPENDED IN PROGRAM 107

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The School Weatherization Program sunset on June 30, 1996. This fund remains active for the deposit of repayments received by the Energy Office from school districts. The last loan repayment is scheduled to be made in FY 10/11.

Transfers from the fund are not authorized under existing law, however all loan repayments, excluding the Energy Office's administrative costs for servicing the loans, are deposited in the General Fund.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Originally funded by a portion of severance taxes (57-705) from non-school lands (2% stripper oil and gas; 3% non-stripper oil and gas). No taxes have gone to the fund since June 30, 1990.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	3,130	3,367	9,528
Revenue:			
Investment interest	614	768	588
Miscellaneous Adjustment	27,854	27,928	27,454
Total Revenue	28,468	28,696	28,042
Expenditures:			
Personal services	25,627	20,757	26,517
Operating expenses	2,604	1,778	3,554
Total Expenditures	28,231	22,535	30,071
Ending Balance	3,367	9,528	7,499
Highest month-ending balance	24,830	26,928	26,335
Lowest month-ending balance	25	1,766	1,139

AGENCY 71 - ENERGY OFFICE

FUND 28130 - STATE ENERGY OFFICE CASH FUND (81-1607.01)
EXPENDED IN PROGRAM 106

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

In 1993, LB 670 provided $300,000 in Severance Taxes to be used for Energy Office administration, energy efficiency activities and renewable energy. Renewable Energy activities include information, promotion, data collection and marketing of renewable energy resources such as biomass (including ethanol), wind and solar.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Severance Taxes (portion) (57-705)	Up to $300,000 per year as determined by the Legislature		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	83,992	55,089	108,010
Revenue:			
Severance taxes	300,000	300,000	300,000
Investment interest	2,233	3,417	9,520
Sale of surplus property	84	68	583
Other private sources	42,672	57,000	54,042
Miscellaneous	510	17,501	4,522
Total Revenue	345,499	377,986	368,667
Expenditures:			
Personal services	292,681	288,140	225,379
Operating	33,031	36,626	37,603
Travel	667	299	6,674
Capital Outlay	0	0	3,238
Aid	48,023	0	51,245
Total Expenditures	374,402	325,065	324,139
Ending Balance	55,089	108,010	152,538
Highest month-ending balance	80,445	109,440	690,278
Lowest month-ending balance	33,726	63,974	123,228

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (81-1278)
EXPENDED IN PROGRAM 600

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Agricultural Products Research Fund is established in law to be utilized for the research and development of new, additional and improved uses for agricultural products and for the promotion of industrialization of products developed by expenditures of such funds. The Department is allowed to coordinate and expedite activities with the University of Nebraska. Fund income is derived from the licensing or sale of patents on projects which the fund financed. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	117,463	113,490	109,772
Revenue:			
Interest	5,321	5,444	4,924
Professional & Technical			
Miscellaneous			
Total Revenue	5,321	5,444	4,924
Expenditures:			
Research Division	9,294	9,162	12,385
Total Expenditures	9,294	9,162	12,385
Ending Balance	113,490	109,772	102,311
Highest month-ending balance	118,189	114,855	108,727
Lowest month-ending balance	113,149	109,520	102,286

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 21860 - ADMINISTRATIVE CASH FUND (81-1201.22)
EXPENDED IN PROGRAM 600

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Administrative Cash Fund is utilized to receive funds from the sale of the Department of Economic Development publications, fees charged for the sale of Nebraska items promoting economic development and tourism, deposits charged for the temporary use of Nebraska items, conference attendance fees, cooperative marketing and promotional expenses, and gifts, grants and reimbursements. The revenue is in turn used to finance publication printing and production and to offset agency promotional and economic development expenses. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees and sales (81-1201.22)	S E E N A R R A T I V E		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	119,466	137,806	124,440
Revenue:			
Business Fees and Interest	125,905	191,090	112,932
Operating grants	0	41,000	0
Total Revenue	125,905	232,090	112,932
Expenditures:			
Administration	107,565	245,456	112,801
Total Expenditures	107,565	245,456	112,801
Ending Balance	137,806	124,440	124,571
Highest month-ending balance	137,806	203,946	124,571
Lowest month-ending balance	100,810	119,405	95,021

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27210 – STATE VISITORS' PROMOTION CASH FUND (81-1252)
EXPENDED IN PROGRAM 618

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Visitors' Promotion Cash Fund receives the one percent lodging tax placed on the total charge at a lodging facility (hotel/motel/campgrounds.) The proceeds are deposited in the fund and used for the activities of the Travel and Tourism Division of the Department of Economic Development. The Division coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Lodging tax (81-1253)	1% on total hotel/motel/campground charge		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	279,668	412,626	759,738
Revenue:			
Lodging tax	3,266,059	3,636,734	3,662,320
Interest	17,731	37,563	32,670
Miscellaneous	57,855	219,954	-107
Total Revenue	3,341,645	3,894,251	3,694,883
Expenditures:			
Visitor's promotion	3,208,687	3,547,139	3,832,318
Total Expenditures	3,208,687	3,547,139	3,832,318
Ending Balance	412,626	759,738	622,303
Highest month-ending balance	567,970	1,199,103	789,949
Lowest month-ending balance	166,690	294,952	396,283

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27230 - JOB TRAINING CASH FUND
EXPENDED IN PROGRAM 603

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Job Training Cash Fund was established in FY 1989-90 to receive funds transferred from the Department of Labor Employment Security Special Contingent Fund. A total of $1,600,000 was transferred from the Employment Security Special Contingent Fund from FY89-90 to FY94-95.

Since then, the fund has received transfers from the Cash Reserve Fund in the following amounts:

FY94-95: $ 6,000,000
FY05-06: $15,000,000
FY06-07: $ 5,000,000
FY07-08: $ 5,000,000

The Job Training Cash Fund is used to support and enhance employment in businesses and industries in Nebraska through the Skill Training Employment Program. Costs associated with training new employees are funded through this program. The majority of the expenditures from the fund are for state aid, although a small portion of the expenditures are for operating costs related to the administration of the fund. The fund carries a considerable balance because it is intended to be available for eligible projects on an as-needed basis. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
	- - - SEE FUND DESCRIPTION - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	18,086,051	16,489,392	19,802,700
Revenue:			
Interest	818,911	986,003	1,041,679
Transfers in	0	5,000,000	5,000,000
Total Revenue	818,911	5,986,003	6,041,679
Expenditures:			
Job Training grants	2,393,670	2,619,149	2,729,534
Operating costs	21,900	53,546	52,934
Total Expenditures	2,415,570	2,672,695	2,782,468
Ending Balance	16,489,392	19,802,700	23,061,911
Highest month-ending balance	18,029,762	21,331,227	24,880,869
Lowest month-ending balance	16,489,392	19,802,700	23,061,911

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)
EXPENDED IN PROGRAM 601

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Affordable Housing Trust Fund is established in the Department or Economic Development to finance loans, grants, subsidies, credit enhancements, technical assistance, and other financial assistance for community-based affordable housing projects. The fund may also be used to pay the administrative expenses of the Department to administer the program. The fund receives revenue from an earmark on the documentary stamp tax. The total documentary stamp tax assessed is $2.25 for each $1,000 of value or fraction thereof; of that amount, $1.20 is designated for deposit the Affordable Housing Trust Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Portion of documentary stamp tax deposited in fund (76-903)	$1	$1.20	$1.20

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	14,112,549	15,730,622	17,052,595
Revenue:			
Documentary stamp taxes	10,392,725	9,339,440	7,721,053
Interest	660,115	780,633	745,065
Miscellaneous	-1,500,000	20,911	195,476
Total Revenue	9,552,840	10,140,984	8,661,594
Expenditures:			
Affordable Housing	7,934,767	8,819,011	12,746,005
Total Expenditures	7,934,767	8,819,011	12,746,005
Ending Balance	15,730,662	17,052,595	12,968,184
Highest month-ending balance	15,730,622	17,052,595	17,400,315
Lowest month-ending balance	13,328,758	15,755,368	12,968,184

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27260 – CIVIC, CULTURAL AND CONVENTION CENTER FINANCING (13-2704)
EXPENDED IN PROGRAM 655

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund was established in 1999 and is used for assistance for the construction of new civic centers or the renovation or expansion of existing centers. The fund may not be used for planning, programming, marketing, advertising and related activities. Cities of the primary class and smaller are eligible to receive grants from the fund. The Department of Economic Development expends this fund as state aid to local governments. The fund receives annual transfers from the Department of Revenue based upon the certification of the amount of state sales tax revenue collected by retailers and operators associated with a facility approved under the Convention Center Facility Financing Act. Section 13-2610 specifies that this fund is to receive 30% of the certified revenue. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Transfer from the Department of Revenue (13-2610)	- - - SEE FUND DESCRIPTION - - -		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	228,878	582,338	1,764,108
Revenue:			
Transfers in	342,700	1,145,112	1,133,366
Interest	10,760	36,658	68,454
Total Revenue	353,460	1,181,770	1,201,820
Expenditures:			
State Aid to local governments	0	0	1,175,983
Total Expenditures	0	0	1,175,983
Ending Balance	582,338	1,764,108	1,789,945
Highest month-ending balance	582,338	1,764,109	1,799,187
Lowest month-ending balance	229,720	584,602	697,101

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27280 – MICROENTERPRISE DEVELOPMENT CASH FUND (81-12,105.01)
EXPENDED IN PROGRAM 603

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Microenterprise Development Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Microenterprise Development Act. LB 323 of 2007 authorized two $1,000,000 transfers from the Cash Reserve Fund to the Microenterprise Development Cash Fund in each year of the FY07-09 biennium. The department expends the fund as state aid payments. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cash Reserve Fund transfer (LB 323, 2007)	0	$1,000,000	$1,000,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	633,926
Revenue:			
Cash Reserve Fund transfer	0	1,000,000	1,000,000
Interest income	0	39,834	39,930
Total Revenue	0	1,039,834	1,039,930
Expenditures:			
Administration	0	405,908	1,330,717
Total Expenditures	0	405,908	1,330,717
Ending Balance	0	633,926	343,139
Highest month-ending balance	0	1,024,058	1,636,389
Lowest month-ending balance	0	628,589	343,139

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

FUND 27290 – BUILDING ENTREPRENEURIAL COMMUNITIES CASH FUND (81-12,128)
EXPENDED IN PROGRAM 134

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Building Entrepreneurial Communities Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Building Entrepreneurial Communities Act. LB 323 of 2007 authorized two $250,000 transfers from the Cash Reserve Fund to the Building Entrepreneurial Communities Cash Fund in each year of the FY07-09 biennium. The department intends to expend the fund as state aid payments. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Cash Reserve Fund transfer (LB 323, 2007)	0	$250,000	$250,000

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	261,014
Revenue:			
Cash Reserve Fund transfer	0	250,000	250,000
Interest income	0	11,014	22,788
Total Revenue		261,014	272,788
Expenditures:			
Building Entrepreneurial Communities grants	0	0	0
Total Expenditures	0	0	0
Ending Balance	0	261,014	533,802
Highest month-ending balance	0	250,000	512,028
Lowest month-ending balance	0	261,014	533,802

AGENCY 73 - BOARD OF LANDSCAPE ARCHITECTS

FUND 27310 - STATE BOARD OF LANDSCAPE ARCHITECTS CASH FUND (81-8,194) EXPENDED IN PROGRAM 597

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. The Board assesses fees for examination, renewals and registration of landscape architects and utilizes proceeds to cover operation expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes (81-8,194)	2006-07	2007-08	2008-09
Application Fee – Licensure by Reciprocity	$100	$200	$200
Application Fee – Licensure by Exam/Initial License	100	300	300
Registration Certificate Fee	100	170	170
Individual Renewal Fee – Annual	100	170	170
Late fee (81-8,200)	10%/mo	10%/mo	10%/mo
Returned Check Fee	25	30	30
Roster		25	25

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	21,474	20,168	19,396
Revenue:			
Application Fees	700	800	1,400
Licensing Fee	700	270	1,390
Renewal Fees	8,300	14,720	14,960
Renewal Late Fees	120	240	425
Exam Fees	370	780	0
Miscellaneous Fees	0	25	0
Investment Interest	939	948	882
Sale of Surplus Property	0	0	0
Total Revenue	11,129	17,783	19,057
Expenditures:			
Operating Expense	12,423	17,298	16,355
Travel	12	1,257	1,024
Total Expenditures	12,435	18,555	17,379
Ending Balance	20,168	19,396	21,074
Highest month-ending balance	22,700	24,449	24,500
Lowest month-ending balance	16,352	12,447	12,229

AGENCY 74 - NEBRASKA POWER REVIEW BOARD

FUND 27410 - POWER REVIEW FUND (70-1020)
EXPENDED IN PROGRAM 072

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Power Review Fund receives money from assessments on electric power suppliers operating in the State of Nebraska. Each year, any entity having an electric distribution system or generation and distribution system (including municipalities) is assessed an amount proportional to their gross income sufficient to pay the expenses of the Power Review Board.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Assessments of electric power suppliers (70-1020)	Proportional to the gross income of the utilities		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	204,590	197,367	200,514
Revenue:			
Assessments	243,140	275,791	281,171
Investment interest	14,432	18,359	17,537
Total Revenue	257,572	294,150	298,708
Expenditures:			
Personal services	194,366	202,959	216,606
Operating expenses	58,117	75,445	56,789
Travel	12,312	12,599	11,680
Total Expenditures	264,795	291,003	285,075
Ending Balance	197,367	200,514	214,147
Highest month-ending balance	197,256	223,203	214,036
Lowest month-ending balance	398,447	415,034	430,167

AGENCY 75 - NEBRASKA INVESTMENT COUNCIL

FUND 27510 - STATE INVESTMENT OFFICER'S CASH FUND (72-1249.02)
EXPENDED IN PROGRAM 610

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Investment Officer's Cash Fund receives revenue from assessments made against each of the funds managed by the State Investment Officer. Each fund pays a pro-rata share of the investment management expense (where it is not specifically prohibited by law). Funds managed and assessed include the Short Term Investment Pool, retirement funds of the teachers, judges, State Patrol, and the State and County Cash Balance plans, Aeronautical Trust Fund, and J.J. Soukup Trust Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Assessments against funds managed (72-1249.02)		- - - - - - pro-rata shares - - - - - -	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	191,960	247,262	313,552
Revenue:			
Assessments	873,127	1,620,613	2,245,373
Soft Dollars	359,972		
Investment interest	9,283	14,394	17,990
Other		17,366	731
Total Revenue	1,242,382	1,652,373	2,264,094
Expenditures:			
Operating expenses	1,187,080	1,586,083	1,796,674
Total Expenditures	1,187,080	1,586,083	1,796,674
Ending Balance	247,262	313,552	780,972
Highest month-ending balance	249,036	349,143	748,215
Lowest month-ending balance	27,336	85,044	181,819

AGENCY 78 - CRIME COMMISSION

FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835)
EXPENDED IN PROGRAM 202

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1978, LB 910. This fund supplements federal and General Funds in providing compensation to innocent victims of crime.

Section 81-1835 states that the fund shall be used to pay awards or judgments under the Nebraska Crime Victim's Reparations Act other than distributions from the Community Trust. The statute specifies three revenue sources (see table below), but almost the entire revenue amount is from inmate wages in federally certified correctional industries programs.

Section 81-1835 also 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 Crime Victims' Reparations (CVR) Act, Sections 81-1801 to 81-1842, was created to assist innocent victims of crimes who suffer physical injury as a direct result of the criminal act and do not have funds available from other sources.

The Act allows for compensation ($10,000 maximum) to victims for medical and mental health care; loss of wages; funeral expenses; expenses for job retraining or rehabilitation services if the victim is totally or partially incapacitated; compensation of dependents of fatally injured victims; and any other loss resulting from personal injury or death of the victim that is determined to be reasonable. Loss of property and pain and suffering are not covered.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Inmate wages (83-183.01)	5%	5%	5%
Payments received by a criminal for his/her story (81-1836) Also known as *Notoriety-for-profit* or *Son of Sam* payments	Contract amount for criminal's story		
Restitution payments* (29-2286)	Amount determined by court order		

* If the victim is deceased and no claim is filed by the personal representative or if the victim cannot be found, the Attorney General may enforce such order of restitution for the benefit of the Victim's Compensation Fund.

FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835), CONTINUED

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	33,388	27,731	11,229
Revenue:			
Inmate wages	37,917	42,272	34,849
Investment and Miscellaneous Income	2,262	918	604
Total Revenue	40,179	43,190	35,453
Expenditures:			
Government aid	45,837	59,692	36,948
Total Expenditures	45,837	59,692	36,948
Ending Balance	27,731	11,229	9,734
Highest month-ending balance	56,570	27,731	15,956
Lowest month-ending balance	24,327	2,413	8,878

AGENCY 78 - CRIME COMMISSION

FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428)
EXPENDED IN PROGRAM 199

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1971, LB 929. Section 81-1428 states that the Law Enforcement Improvement Fund (LEIF) shall be used for administrative and operations expenses of the Nebraska Law Enforcement Training Center and such other expenses as budgeted by the Legislature for the improvement of law enforcement.

The LEIF fee shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this state for violations of state law or city or village ordinances. No such fee shall be collected in any juvenile court proceeding or when waived under section 29-2709. LEIF fee revenue is credited to the Law Enforcement Improvement Fund. See the table below for the fee amount.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Law Enforcement Improvement Fund Fee (81-1429)	$*	1	1

* Until January 1, 2007, the LEIF fee was $2. Beginning January 1, 2007, it dropped to $1. On August 30, 2009, it was increased to $2 (Laws 2009, LB35).

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	90,981	181,766	155,214
Revenue:			
LEIF fee	490,761	311,191	295,660
Investment and Miscellaneous Income	11,854	16,495	18,455
Total Revenue	502,615	327,686	314,115
Expenditures:			
Salaries and Benefits	91,232	91,726	78,232
Operating Expenses	214,555	208,689	108,117
Travel	23,651	20,034	4,159
Capital Outlay	82,392	33,788	72,897
Total Expenditures	411,830	354,237	263,405
Ending Balance	181,766	155,214	205,926
Highest month-ending balance	181,766	181,766	205,926
Lowest month-ending balance	56,532	67,522	94,134

AGENCY 78 - CRIME COMMISSION

FUND 27820 - NEBRASKA LAW ENFORCEMENT TRAINING CENTER CASH FUND (81-1413.01) EXPENDED IN PROGRAM 199

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1971, LB 223. Section 81-1413.01 states that all receipts for tuition and fees paid to the Nebraska Law Enforcement Training Center shall be credited to the Nebraska Law Enforcement Training Center Cash Fund. The statute further states that such fund shall be used to defray the expenses of the training center.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Dorm rental (per day)	$15.00	18.00	18.00
Tuition:			
Mandated Training (Basic -14 Weeks)	---------- $4,000 ----------		
Specialized Courses (cost per course)			
Defensive Tactics Instructor	---------- $75.00 ----------		
Firearms Instructor	---------- $100.00 ----------		
Emergency Vehicle Operator Course (EVOC)	----------$50.00 ----------		
Defensive Tactics Instructor Recertification	---------- $60.00 ----------		
Firearms Instructor Recertification	---------- $50.00 ----------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	366,860	298,989	430,258
Revenue:			
Admissions and tuition charges	157,857	104,616	97,341
Housing and dorm rental revenue	39,620	28,965	57,633
Building & space rental	10,697	7,976	1,953
Investment and Miscellaneous Income	25,503	34,015	32,007
Total Revenue	233,677	175,572	188,934
Expenditures:			
Salaries and Benefits	301,547	44,301	50,725
Operating Expenses	0	2	0
Total Expenditures	301,547	44,303	50,725
Ending Balance	298,989	430,258	568,467
Highest month-ending balance	406,313	430,258	568,616
Lowest month-ending balance	279,515	298,989	430,258

AGENCY 78 - CRIME COMMISSION

FUND 27850 - COMMUNITY CORRECTIONS UNIFORM DATA ANALYSIS CASH FUND (47-632) EXPENDED IN PROGRAM 220

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2003, LB 46. Section 47-632 states that 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, as specifically approved by the executive director of the Community Corrections Council.

Some recent projects include the automation of pre-sentence investigation reports, development of an interface for problem-solving courts to integrate with the JUSTICE computer system, and a number of improvements to the Nebraska Probation Information Management System (NPMIS).

Section 47-633 states that a uniform data analysis fee of one dollar 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. This fee is credited to the fund.

Ongoing transfers from the fund are not authorized under existing law, but Laws 2009, LB63, amended section 47-632 to authorize a one-time transfer of three hundred fifty thousand dollars to the Violence Prevention Cash Fund on May 28, 2009. See Fund 27870 - Violence Prevention Cash Fund for details.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Uniform data analysis fee (47-633)	$1	$1	$1

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	781,690	1,081,057	1,382,640
Revenue:			
Uniform data analysis fee	442,730	458,221	463,437
Investment and Miscellaneous Income	43,004	57,670	66,425
Operating Transfers Out	0	0	(350,000)
Total Revenue	485,734	515,891	179,862
Expenditures:			
Salaries and Benefits	57,888	60,819	64,301
Operating Expenses	125,010	153,247	318,102
Travel	3,467	243	429
Total Expenditures	186,365	214,309	382,832
Ending Balance	1,081,057	1,382,640	1,179,669
Highest month-ending balance	1,081,057	1,382,757	1,496,377
Lowest month-ending balance	781,690	1,081,057	1,179,669

AGENCY 78 - CRIME COMMISSION

FUND 27870 - VIOLENCE PREVENTION CASH FUND (81-1451)
EXPENDED IN PROGRAM 204

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Violence Prevention Cash Fund was created by Laws 2009, LB63, and was effective on May 28, 2009.

Section 81-1451 states that the fund shall be administered by the Crime Commission. There is no revenue source, such as a court fee, but the statute does state that the State Treasurer shall credit to the fund such money as is transferred to the fund by the Legislature, donated as gifts, bequests, or other contributions to such fund from public or private entities, and made available by any department or agency of the United States if so directed by such department or agency.

Laws 2009, LB63, authorized a one-time transfer of $350,000 from the Community Corrections Uniform Data Analysis Cash Fund into the Violence Prevention Cash Fund on May 28, 2009. The Crime Commission is to distribute these funds to organizations or governmental entities that have submitted violence prevention plans and that best meet the intent of reducing street and gang violence and reducing homicides and injuries caused by firearms. When the Office of Violence Prevention is operational it shall assume responsibility for administering funding for the program.

On July 24, 2009, the Crime Commission distributed the $350,000, as follows:

Urban League of Nebraska	$ 80,000
Boys & Girls Club	$ 50,000
Platte Valley Diversion	$ 60,000
City of Omaha, Omaha PD	$ 60,000
Omaha Minority Comm. Development Fund	$ 40,000
Douglas Co. Atty	$ 50,000
Evaluation Funds for Omaha Project	$ 10,000
TOTAL	$ 350,000

Fund Summary	**2006-07**	**2007-08**	**2008-09**
Beginning Balance	0	0	0
Revenue:			
Investment and Miscellaneous Income	0	0	122
Operating Transfers In	0	0	350,000
Total Revenue	0	0	350,122
Expenditures:			
Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	0	0	350,122
Highest month-ending balance	0	0	350,122
Lowest month-ending balance	0	0	0

AGENCY 81 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED

FUND 28110 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED CASH FUND (71-8612) EXPENDED IN PROGRAM 357

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund contains money received pursuant to the Commission for the Blind and Visually Impaired Act and may be used for the operation of the Commission. It also contains a percentage of the net proceeds from the operation of vending facilities by the blind which are used to cover supervisory and administrative expenses incurred by Commission staff. Other cash fund revenue is received from the sale of aids and appliances, such as canes and Braille writers, to the visually impaired. Beginning in 2006-07, a grant was received from the Enrichment Foundation which is primarily expended as aid.

The fund was established on July 1, 2000, when the Commission was created, and initially contained funds transferred from the Small Business Enterprise Cash Fund and Institutional Cash Fund in the Department of Health and Human Services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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	2006-07	2007-08	2008-09
Beginning Balance	35,509	84,079	82,774
Revenue:			
Vending facility fees	53,938	49,959	47,152
Interest Income	2,594	3,533	5,380
Sale of services, supplies & materials	2,919	3,995	4,245
Business fees	0	7,800	0
Grants	94,077	25,776	32,076
Total Revenue	153,528	91,063	88,853
Expenditures:			
Personal services	30,124	48,419	41,547
Operations, travel, capital outlay	70,843	21,320	30,069
Government aid	3,991	22,629	26,223
Total Expenditures	104,958	92,368	97,839
Ending Balance	84,079	82,774	73,788
Highest month-ending balance	87,452	104,163	91,972
Lowest month-ending balance	46,447	72,350	65,360

AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED

FUND 28210 - HEARING IMPAIRED CASH FUND
EXPENDED IN PROGRAM 578

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund is used by the agency for interpreter services reimbursement, licensing fees and for grants received by the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Hourly rate for interpreter services:			
General assignment:			
1st hour	$40-$50	$40 - $60	$40 - $60
each additional hr.	$20-$30	Two hour minimum	
Legal			
1st hr.	$30-50		
each additional hr.	$30-$35		
QAST Performance Exam	$170	$170	$170
QAST Written Exam	$25	$25	$25

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	35,495	79,916	24,266
Revenue:			
Grants	81,621	14,950	36,768
Interpreter services	8,327	8,821	4,647
Interest	2,367	2,823	1,399
Other	1,010	1,671	75
Licensing fees		7,575	7,560
Total Revenue	93,325	35,840	50,449
Expenditures:			
Agency operations	48,902	86,390	38,510
Total Expenditures	48,902	86,390	38,510
Ending Balance	79,916	29,266	41,205
Highest month-ending balance	83,325	73,983	41,168
Lowest month-ending balance	29,459	29,229	21,407

AGENCY 83 - AID TO COMMUNITY COLLEGES

FUND 28310 - NEBRASKA COMMUNITY COLLEGE AID CASH FUND (79-2664)
EXPENDED IN PROGRAM 099

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Nebraska Community College Aid Cash Fund was created pursuant to LB 305 enacted in 1989. Revenue credited to the fund has included transfers of balances from the Employment Security Special Contingent Fund (see Department of Labor, Agency 23) as directed by the Legislature and interest income generated by invested balances. As provided in statute, the fund may be used to provide aid, grants or contracts to the community colleges for the purposes of funding faculty training, instructional equipment upgrades, employee assessment, preemployment training, employment training and dislocated worker programs.

Note: No amounts have been transferred from the Employment Security Special Contingent Fund to the Nebraska Community College Aid Cash Fund since FY 1994-95. Since that time, fund revenue has been limited to interest income from invested balances.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
None - See Fund Description.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	4,205	4,403	4,620
Revenue:			
Transfers from Employment Security Special			
Contingent Fund	0	0	
Investment interest	198	217	216
Total Revenue	198	217	216
Expenditures:			
Aid to community colleges			
Total Expenditures	0	0	0
Ending Balance	4,403	4,620	4,836
Highest month-ending balance	4,403	4,620	4,836
Lowest month-ending balance	4,221	4,420	4,637

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28330 – LIVESTOCK WASTE MANAGEMENT CASH (54-2408)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Livestock Waste Management Cash Fund receives revenue from fees charged for inspection requests and permit applications for Livestock Waste Control Facilities. The fund is used to partially offset costs of operating the Livestock Waste Management Program, which regulates the construction and operation of animal feeding facilities. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Inspection fees:			
Small facility	$100	$100	$100
Medium facility	$200	$200	$200
Large facility	$500	$500	$500
Permit application fees:	$200	$200	$200
Annual permit fees:			
Cattle/Veal calves	$.10/head	$.025/head	$.025/head
Dairy cows	$.15/head	$.038/head	$.038/head
Swine over 55 lbs.	$4/hundred	$1/hundred	$1/hundred
Swine under 55 lbs.	$1/hundred	$. 025/hundred	$.025/hundred
Sheep/Lambs	$1/hundred	$. 025/hundred	$. 025/hundred
Chicken and turkeys	$1 to $3/thous.	$.025 to.075/thous.	$.025 to.075/thous.
Horses	$.20/head	$.005/head	$.005/head

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	416,348	665,569	670,573
Revenue:			
Licensing and examining fees	452,567	243,518	159,004
Interest	22,802	31,735	28,425
Miscellaneous	30,950	7,525	5,376
Total Revenue	506,319	282,778	192,805
Expenditures:			
Operations	257,098	277,774	275,368
Total Expenditures	257,098	277,774	275,368
Ending Balance	665,569	670,573	588,010
Highest month-ending balance	668,570	703,573	652,855
Lowest month-ending balance	365,881	606,678	543,750

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28340 – CLEAN AIR TITLE V FUND (81-1505.05)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Clean Air Title V Cash Fund receives emission fees from facilities which are major sources as defined by the Clean Air Act. The fee rate is set annually after facilities file their emission inventory reports. The Clean Air Title V Cash Fund is used to pay the direct and indirect costs of the Department's Clean Air Act permitting and monitoring program. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Emission Fee (per ton of emissions)	$57	$57	$62

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	157,479	2,007,959	2,442,977
Revenue:			
General Business Fees	3,845,445	2,729,893	2,618,446
Interest	57,373	83,691	76,424
Miscellaneous	26,822	1,059	18,606
Total Revenue	3,929,640	2,814,643	2,713,476
Expenditures:			
Operations	2,078,830	2,379,855	2,506,673
Total Expenditures	2,078,830	2,379,855	2,506,673
Ending Balance	2,007,959	2,442,977	2,649,780
Highest month-ending balance	2,104,131	2,548,471	2,649,340
Lowest month-ending balance	453,937	630,115	723,338

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28345 – AIR CONSTRUCTION PERMIT FEE FUND (81-1505.06)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Legislature passed LB 449 in 2004, which provides the Department the authority to assess construction permit application fees. Fees are fixed based upon emissions potential of the entire facility. The fees generated through this program are used to pay a portion of the costs associated with processing construction permit applications. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Permit fees (81-1505.06)	$250, $1,500 or $3,000, based upon emissions potential		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	37,983	143,015	188,968
Revenue:			
Business fees	118,260	123,250	72,500
Interest	3,469	8,270	7,897
Miscellaneous	0	0	114
Total Revenue	121,729	131,520	80,511
Expenditures:			
Air quality program	16,697	85,567	133,217
Total Expenditures	16,697	85,567	133,217
Ending Balance	143,015	188,968	136,262
Highest month-ending balance	143,015	188,968	186,396
Lowest month-ending balance	51,387	145,512	136,262

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 @ 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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 are reimbursed by the applicant under a payment plan.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	43,105	57,182	41,367
Revenue:			
Professional and technical services	38,813	9,890	33,895
Registration fees	0	0	0
Interest	2,240	2,484	1,796
Miscellaneous	0	0	0
Total Revenue	41,053	12,374	35,691
Expenditures:			
Operations	26,976	28,189	43,918
Total Expenditures	26,976	28,189	43,918
Ending Balance	57,182	41,367	33,140
Highest month-ending balance	61,012	56,439	43,911
Lowest month-ending balance	38,375	37,949	30,646

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28359 – SUPERFUND COST SHARE CASH FUND
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Superfund Cost Share Cash Fund is established to receive grants and gifts received by the Department for the purpose of providing cost share for remediation of Superfund sites. The fund was originally administratively created, but as codified into law in May 2005. In 2006, it received funds transferred in from the Integrated Solid Waste Management Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
No fee schedule – Fund receives gifts, grants and transfers			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,725,377	215,714	68,755
Revenue:			
Gift and Grants	13,181	0	0
Interest	73,205	8,260	2,962
Transfers in	0	0	0
Total Revenue	86,386	8,260	2,962
Expenditures:			
Operations	1,596,049	155,218	7,585
Total Expenditures	1,596,049	155,218	7,585
Ending Balance	215,714	68,756	64,132
Highest month-ending balance	1,785,059	213,399	64,812
Lowest month-ending balance	214,024	68,755	62,993

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28380 - INTEGRATED SOLID WASTE MANAGEMENT FUND (13-2041)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Integrated Solid Waste Management Fund was established to receive landfill permit fees and solid waste disposal fees charged under the Integrated Solid Waste Management Act. The revenues deposited in the fund are used by the Department of Environmental Quality to regulate solid waste facilities in the State of Nebraska. This fund receives half of the disposal fee charged under the Integrated Solid Waste Management Act. The Department and political subdivisions may also use this fund for certain remediation activities. Ongoing transfers from the fund are not authorized under existing law; however, a one-time transfer of $1,384,484 from the fund to the Superfund Cost Share Cash Fund was authorized in 2006.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Disposal fee (13-2042)	$1.25 per ton or per 3 cubic yards of compacted waste, or per 6 cubic yards of uncompacted waste		
Permit and operation fees (13-2041)	Established by Environmental Quality Council		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	2,191,039	1,866,597	1,412,305
Revenue:			
General business fees/taxes	1,625,418	1,646,773	1,664,967
Interest	104,332	91,583	72,861
Miscellaneous	24,353	21,716	99,970
Total Revenue	1,754,103	1,760,072	1,837,798
Expenditures:			
Solid Waste Management	2,078,545	2,214,364	1,983,390
Total Expenditures	2,078,545	2,214,364	1,983,390
Ending Balance	1,866,597	1,412,305	1,266,713
Highest month-ending balance	2,544,028	2,191,358	1,910,483
Lowest month-ending balance	2,085,684	1,561,464	1,409,199

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28390 - WASTE REDUCTION AND RECYCLING INCENTIVE FUND (81-15,160)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Waste Reduction and Recycling Incentive Fund was established in 1990 to receive funds from the fee placed upon the sale of new tires and an annual business fee. The fund is used to provide state aid for waste reduction and recycling projects. In FY 94-95, revenue from the tire tax was deposited in the Scrap Tire Reduction and Recycling Incentive Fund; beginning in FY99-00, the tire tax was again deposited in the Waste Reduction and Recycling Incentive Fund. The fund also receives one-half of the disposal fee charged under the Integrated Solid Waste Management Act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Tire tax (81-15,162)	$1	$1	$1
Business fee (annual) (81-15,163)	------- $25 if retail sales over $50,000 per location ------		
Disposal fee (13-2042) (50% deposited in Fund 2839)	$1.25 per ton or per 3 cubic yards of compacted waste; or per 6 cubic yards of uncompacted waste		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	6,026,251	6,925,181	6,043,190
Revenue:			
Business fee	2,423,112	2,476,012	2,275,407
Tire tax	1,218,390	1,265,949	1,303,835
Interest	285,425	321,873	232,763
Miscellaneous	87,244	80,604	20,680
Total Revenue	4,014,171	4,144,438	3,832,685
Expenditures:			
Operations	253,766	357,292	439,567
State Aid	2,861,475	4,669,137	4,015,738
Total Expenditures	3,115,241	5,026,429	4,455,305
Ending Balance	6,925,181	6,043,190	5,420,570
Highest month-ending balance	7,036,023	7,270,108	5,736,548
Lowest month-ending balance	5,267,274	5,877,108	4,224,210

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28400 - LITTER REDUCTION AND RECYCLING (81-1558)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Litter Reduction and Recycling Fund receives revenue from the annual litter fee assessed on manufacturers, wholesalers and retailers. The funds are subsequently used for state aid to provide for litter reduction and recycling education, recycling and clean-up projects, and Department of Environmental Quality administration of the program. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Litter fee (annual) (81-1560.01)	$175 per $1million in gross proceeds (all years)		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	779,485	710,423	706,917
Revenue:			
Litter tax	1,540,821	1,600,729	1,752,693
Interest	60,527	66,800	61,382
Miscellaneous	19,648	29,604	4,124
Total Revenue	1,620,996	1,697,133	1,818,199
Expenditures:			
Litter Reduction Act	1,690,058	1,700,642	1,998,499
Total Expenditures	1,690,058	1,700,642	1,998,499
Ending Balance	710,423	706,917	526,617
Highest month-ending balance	2,217,734	2,224,267	518,481
Lowest month-ending balance	697,346	672,582	66,202

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28410 - ENVIRONMENTAL QUALITY CASH FUND (81-1505.01)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Environmental Quality Cash Fund receives professional/technical fees from agencies/groups using agency staff services. Fees vary by the type of service performed and are intended to cover the agency's expenses. Revenue is subsequently used for operating and staffing expenses. The most common use of the fund is for the regulation of uranium mining in northwest Nebraska. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Professional fees (81-1505, 81-1521.09)		SEE NARRATIVE	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	(3,320)	3,995	25,223
Revenue:			
Professional/technical	88,716	83,934	139,846
Interest	1,184	1,530	1,515
Miscellaneous	500	49,031	-1,922
Total Revenue	90,400	134,495	139,439
Expenditures:			
Operations	83,085	113,267	103,366
Total Expenditures	83,085	113,267	103,366
Ending Balance	3,995	25,223	61,296
Highest month-ending balance	550,102	542,165	518,481
Lowest month-ending balance	27,322	78,240	66,202

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28420 - CHEMIGATION COSTS FUND (46-1121)
EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Chemigation Costs fund receives registration fees from individuals wishing to conduct chemigation activities. The fees are paid to Natural Resources Districts, with the state's share of the fee turned over by the NRD. The NRD/State breakdown of fees are:

Initial registration: $25 NRD; $ 5 state
Renewal fee: $ 8 NRD; $ 2 state
Emergency permit: $90 NRD; $10 state

Funds received by the state are utilized to contract for training services and to pay for agency expenses. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Initial permit applic. fee (46-1121)	$ 30	$ 30	$ 30
Annual permit renewal fee (46-1121)	10	10	10
Emergency permit (46-1119)	100	100	100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	120,001	153,658	190,213
Revenue:			
Registration fees	39,654	41,663	41,110
Interest	6,333	8,228	9,710
Reimbursements	-10	0	0
Total Revenue	45,977	49,891	50,820
Expenditures:			
Operations	12,320	13,336	15,046
Total Expenditures	12,320	13,336	15,046
Ending Balance	153,658	190,213	225,987
Highest month-ending balance	153,658	190,212	225,986
Lowest month-ending balance	125,339	160,236	198,241

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28430 – PETROLEUM PRODUCTS AND HAZARDOUS SUBSTANCES STORAGE/HANDLING (81-15,120 EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Petroleum Products and Hazardous Substances Storage and Handling Fund receives a fee for certain petroleum storage tanks. Farm and residential tanks of 1,000 gallons or less must pay a one-time registration fee of $5 which is deposited in this fund. The Department of Environmental Quality may use the fund to implement and aid in the cleanup of leaking underground storage tanks. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
One-time registration fees (81-15,120):			
Farm or residential motor fuel tank <1,100 gallons	$5	$5	$5
Heating oil tank < 1,100 gallons	$5	$5	$5

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	140	147	154
Revenue:			
Registration fees	0	0	0
Interest	0	0	0
Reimbursements	7	7	7
Total Revenue	7	7	0
Expenditures:			
Operations	0	0	0
Total Expenditures	0	0	0
Ending Balance	147	154	161
Highest month-ending balance	147	154	161
Lowest month-ending balance	141	147	155

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28450 - WASTEWATER TREATMENT OPERATOR CERTIFICATION CASH FUND (81-15,143) EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wastewater Treatment Operator Certification Cash Fund was established to receive fees paid by participants in training and certification seminars sponsored by the Department of Environmental Quality and examination fees paid by operators seeking certification. The fund is used to offset training and certification costs of the Department. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Application for Cert. & Exam.	$150	$150	$150
Application for reciprocity	150	150	150
Two-year renewal of certificate	150	150	150
One-year temporary certificate	125	125	125
Retesting	125	125	125
Alternative test	150	150	150
Training courses	175	175	250
Non-discharging lagoon four-year registration exemption	100	100	100

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	95,537	96,058	84,189
Revenue:			
Registration fees	1,175	2,810	3,300
Interest	4,440	4,643	3,604
Examination fees	94,025	86,810	117,415
Miscellaneous	1,266	875	1,604
Total Revenue	100,906	95,118	125,923
Expenditures:			
Operations	100,386	106,987	160,187
Total Expenditures	100,386	106,987	160,187
Ending Balance	96,057	84,189	49,925
Highest month-ending balance	97,619	96,164	82,849
Lowest month-ending balance	85,902	80,678	49,703

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28459 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM CERTIFICATION AND REGISTRATION CASH FUND (81-15,250.01) EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund is established to receive fees collected under the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. Proceeds deposited in the fund are used to pay for administrative expenses related to the act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Certificate for Master Installer, Master Pumper, Soil Evaluator or Inspector	$300	$300	$300
Certificate for Journeyman Installer or Journeyman Pumper	$100	$100	$100
Certificate by hardship for Journeyman Installer Or Journeyman Pumper	$300	$300	$300
Renewal of Master certificate	$300	$300	$300
Renewal of Journeyman certificate	$100	$100	$100
Examination fee	$50	$50	$50
Registration for Onsite System	$140	$140	$140
Late fee	$25	--	--
Late fee – 40 to 90 days late	--	$150	$150
Late fee – More than 90 days late	--	$450	$450

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	153,684	22,591	222,816
Revenue:			
General Business fees	112,867	424,662	258,025
Interest	5,000	6,642	11,620
Examination Fees	1,675	3,535	3,085
Miscellaneous	18	4,601	11,161
Total Revenue	119,560	439,440	283,891
Expenditures:			
Operations	250,653	239,215	255,570
Total Expenditures	250,653	239,215	255,570
Ending Balance	22,591	222,816	251,137
Highest month-ending balance	143,150	232,832	275,226
Lowest month-ending balance	22,591	26,527	235,759

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28460 – CONSTRUCTION ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 523

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Construction Administration Fund was originally established to receive any funds available for administering loans or fees collected pursuant to the Wastewater Treatment Facilities Construction Assistance Act. The fund is administered by the Department for the purposes of the Act. In 2000, the Legislature authorized the use of this fund to include grants for emergency wastewater construction and small town grants. This authority was expanded in 2008 for communities with populations up to 10,000 residents and for community assessment and facility planning grants. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
		SEE NARRATIVE	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,178,603	1,438,414	1,854,974
Revenue:			
Interest	16,452	15,298	81,764
Miscellaneous	-291,276	-200,000	-300,000
Business fees	1,336,872	1,495,072	1,392,059
Total Revenue	1,062,048	1,310,370	1,173,823
Expenditures:			
Operations	802,237	893,810	837,486
Total Expenditures	802,237	893,810	837,486
Ending Balance	1,438,414	1,854,974	2,191,311
Highest month-ending balance	1,476,006	1,955,625	2,272,730
Lowest month-ending balance	828,448	1,118,676	1,486,600

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28490 - PETROLEUM RELEASE REMEDIAL ACTION CASH FUND (66-1519) EXPENDED IN PROGRAM 513

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Petroleum Release Remedial Action Cash Fund was established through legislation in 1989 to receive the petroleum release remedial action fee placed upon registered underground storage tanks and the special fees placed upon the sale of petroleum products. The fund is used to provide state aid for the clean-up of petroleum storage tank contamination and to defray Department of Environmental Quality and State Fire Marshal administration expenses. The following transfers are authorized from this fund:

General Fund: As authorized by the Legislature
Water Policy Task Force Cash Fund: As authorized by the Legislature
Ethanol Production Incentive Cash Fund: $1,500,000 annually

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Underground storage tank remediation fees (66-1520):	$90/tank	$90/tank	$90/tank
Petroleum fees (66-1521):			
Motor vehicle fuels (gasoline)	$.009/gal	$.009/gal	$.009/gal
Non-motor vehicle fuels (diesel)	$.003/gal	$.003/gal	$.003/gal

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	13,054,502	6,472,810	7,552,637
Revenue:			
General business fees/taxes	10,405,639	11,578,633	10,767,980
Interest	461,234	317,705	334,177
Operating transfers out	-1,500,500	-1,500,000	-1,500,000
Miscellaneous	-39,353	82,144	-76,867
Registration fee	524,855	515,130	512,255
Total Revenue	9,852,375	10,993,612	10,037,545
Expenditures:			
Petroleum Release/UST	16,434,067	9,913,785	9,029,988
Total Expenditures	16,434,067	9,913,785	9,029,988
Ending Balance	6,472,810	7,552,637	8,560,194
Highest month-ending balance	11,745,575	7,662,720	8,657,098
Lowest month-ending balance	6,652,266	5,315,523	6,171,568

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

FUND 28630 - DRINKING WATER ADMINISTRATION FUND
EXPENDED IN PROGRAM 528

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Drinking Water Administration Fund is established to receive funds available for administering loans or fees collected pursuant to the Drinking Water State Revolving Fund Act. The fund may be used by the department to administer the Safe Drinking Water Act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Loan repayments	Will vary based upon the terms of the loan.		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,825,651	2,155,110	2,535,617
Revenue:			
Loan repayment	0	0	0
Business fees	692,034	720,073	721,712
Interest	26,753	23,945	121,066
Miscellaneous	0	3,200	0
Total Revenue	718,787	747,218	842,778
Expenditures:			
Drinking water	389,328	366,711	372,048
Total Expenditures	389,328	366,711	372,048
Ending Balance	2,155,110	2,535,617	3,006,347
Highest month-ending balance	2,155,110	2,535,617	3,006,347
Lowest month-ending balance	1,660,391	2,027,447	2,469,991

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28511 - SCHOOL EXPENSE FUND(79-974)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the school retirement system assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
School Retirement System Assets		Pro Rata Share	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	71,160	118,857	80,029
Revenue:			
School Retirement System Assets	3,815,000	5,026,520	6,117,000
Retirement Seminar	19,085	28,908	21,470
Total Revenue	3,834,085	5,055,428	6,138,670
Expenditures:			
Administration	3,786,388	5,094,256	6,108,121
Total Expenditures	3,786,388	5,094,256	6,108,121
Ending Balance	118,857	80,029	110,578
Highest month-ending balance	153,421	345,701	587,588
Lowest month-ending balance	24,248	47,218	7,739

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28521 – PATROL EXPENSE FUND (81-2018)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state patrol retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
State Patrol Retirement Assets		Pro Rata Share	
DROP Program Basis Points Assessment	0	0	35

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	16,639	21,799	15,132
Revenue:			
State Patrol Retirement Assets	461,000	382,022	468,000
Other			507
Total Revenue	461,000	382,022	468,507
Expenditures:			
Administration	455,840	388,680	467,883
Total Expenditures	455,840	388,680	467,883
Ending Balance	21,799	15,132	15,756
Highest month-ending balance	21,799	35,753	33,087
Lowest month-ending balance	10,961	13,938	10,677

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28531 – JUDGES' EXPENSE FUND (24-702)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the judges' retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Judges' Retirement Assets		Pro Rata Share	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	14,955	17,727	16,006
Revenue:			
Judges' Retirement Assets	447,000	386,022	357,003
Total Revenue	447,000	386,022	357,003
Expenditures:			
Administration	444,228	387,743	358,254
Total Expenditures	444,228	387,743	358,254
Ending Balance	17,727	16,006	14,755
Highest month-ending balance	21,572	25,640	27,535
Lowest month-ending balance	9,623	12,958	10,943

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28540 – DEFERRED COMPENSATION EXPENSE (84-1506.01)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees Charged to Members/Basis Points(BP)	5BP	25 BP	15 BP

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	67,454	75,281	103,137
Revenue:			
Fees Charged to Members	71,236	140,240	173,141
Investment Income	3,664	3,337	7,284
Total Revenue	74,900	143,577	180,425
Expenditures:			
Administration	67,073	115,721	125,871
Total Expenditures	67,073	115,721	125,871
Ending Balance	75,281	103,137	157,691
Highest month-ending balance	84,550	103,137	172,684
Lowest month-ending balance	69,182	42,880	120,260

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees Charged to Members/Basis Points (BP)	0 BP	0 BP	30 BP

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	1,347,965	908,523	190,440
Revenue:			
Investment Income	55,995	29,883	6,476
Fees Charged to Members	93,909		1,036,517
Seminars	5,037	7,010	3,440
Other Financing Sources		264	22
Total Revenue	154,941	37,157	1,046,455
Expenditures:			
Administration	594,383	755,240	901,069
Total Expenditures	594,383	755,240	901,069
Ending Balance	908,523	190,440	335,826
Highest month-ending balance	1,320,692	833,547	335,826
Lowest month-ending balance	908,523	190,440	6,429

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28560 – COUNTY EMPLOYEES' RETIREMENT SYSTEM EXPENSE (23-2310.04)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Fees Charged to Members/Basis Points (BP)	15 BP	35 BP	35 BP

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	11,687	49,203	110,787
Revenue:			
Investment Income	1,986	2,760	8,554
Seminars	956	2,595	960
Fees Charged to Members	267,065	396,142	475,906
Other Financing Sources	2,057	110	
Total Revenue	272,064	401,607	485,420
Expenditures:			
Administration	234,548	340,023	397,861
Total Expenditures	234,548	340,023	397,861
Ending Balance	49,203	110,787	198,346
Highest month-ending balance	49,203	110787	217,314
Lowest month-ending balance	13,408	28,651	133,939

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28580 – STATE EMPLOYEES' CASH BALANCE RETIREMENT EXPENSE FUND (84-1314)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state employees' cash balance retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
State Employees' Cash Balance Retire. Assets		Pro Rata Share	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	98,157	11,881	84,382
Revenue:			
Investment Income	2,209	2,047	3,975
Seminars	3,459	1,976	5,170
State Employees' Cash Balance Assets	568,450	845,107	799,167
Other Financing Sources	32,000	132	19
Total Revenue	606,118	849,262	808,331
Expenditures:			
Administration	692,394	776,761	858,756
Total Expenditures	692,394	776,761	858,756
Ending Balance	11,881	84,382	33,957
Highest month-ending balance	52,295	84,382	97,473
Lowest month-ending balance	6,379	4,487	23,473

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28585 – STATE EMPLOYER EXPENSES FUND (84-1321.01)
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was created in 2005. According to 23-2319.02(2) the fund is to be used to meet administrative expenses of the State Employee Retirement System when funds available in the State Employees Defined Contribution Retirement Expenses Fund or the State Employees Cash Balance Retirement Expenses Fund make such use reasonably necessary. The director of NPERS is to certify to the DAS Accounting Administrator when accumulated employer account forfeiture funds are available to reduce the state contribution. The DAS Accounting Administrator is to transfer the amount reduced from the state contribution from the Imprest Payroll Distributive Fund to the State Employer Retirement Expense Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Not Applicable, see narrative.			

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	0	0
Revenue:			
State Retirement Systems Assets			1,300,000
Investment Income			2,947
Total Revenue	0	0	1,302,947
Expenditures:			
Administration			0
Total Expenditures	0	0	0
Ending Balance	0	0	1,302,947
Highest month-ending balance	0	0	1,302,947
Lowest month-ending balance	0		0

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28590 – COUNTY EMPLOYEE CASH BALANCE RETIREMENT EXPENSE FUND
EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the county employee cash balance retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
County Employee Cash Bal. Retire. Assets		Pro Rata Share	

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	77,779	13,675	21,817
Revenue:			
Investment Income	1,973	1,430	3,208
Seminars	769	1,130	1,740
County Employee Cash Balance Assets	167,227	420,668	473,149
Other Financing Sources	125,000	5,191	11
Total Revenue	294,969	428,419	478,108
Expenditures:			
Administration	359,073	420,271	454,041
Total Expenditures	359,073	420,271	454,041
Ending Balance	13,675	21,817	45,884
Highest month-ending balance	51,254	27,196	45,884
Lowest month-ending balance	12,949	10,782	83,039

AGENCY 86 - DRY BEAN COMMISSION

FUND 28600 - DRY BEAN DEVELOPMENT, UTILIZATION, PROMOTION AND EDUCATION FUND (2-3763) EXPENDED IN PROGRAM 137

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dry Bean Development, Utilization, Promotion and Education Fund is established to pay for the administration of the Dry Bean Resources Act. The fund is used for agency operating costs, including promotional and educational activities and contract. The fund receives revenue from the excise tax on dry beans sold in Nebraska. The agency promotes the use and production of dry edible beans. The checkoff is paid in the following manner: Two-thirds of the fee is paid by the grower at the time of the first sale and the remaining one-third is paid by the first purchaser. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Maximum Dry Bean Checkoff (2-3755)	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.
Actual checkoff assessed	7&1/2¢/hundwt.	7&1/2¢/hundwt.	7&1/2¢/hundwt.

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	207,218	282,022	260,444
Revenue:			
Grain and Seed tax	301,725	258,992	255,131
Refunds	-4,803	-7,406	-6,802
Interest	11,076	13,857	12,015
Miscellaneous	0	13,765	14,597
Total Revenue	307,998	279.208	274,941
Expenditures:			
Dry Bean Commission	233,193	300,786	275,913
Total Expenditures	233,193	300,786	275,913
Ending Balance	282,022	260,444	259,472
Highest month-ending balance	323,588	313,438	317,172
Lowest month-ending balance	169,510	225,598	201,840

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

FUND 28710 - NADC CASH FUND (49-14,140)
EXPENDED IN PROGRAM 094

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund was created in 1989 in order to receive and account for fees charged to the public for copies of election summary reports and other reports. The commission charges the actual cost of providing these reports. Beginning January 1, 1995, the fee for registration of lobbyists (for each principal) has been divided between the Accountability and Disclosure Commission and the Clerk of the Legislature with the provisions of §49-1482. Pursuant to the same section, the portion going to the Commission is deposited in this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Report fees	Actual Cost	Actual Cost	Actual Cost
Half of lobbyist registration (49-1482):			
Uncompensated lobbyist	$7.50/principal	$7.50/principal	$7.50/principal
Compensated lobbyist	$50.00/principal	$150.00/principal	$150.00/principal

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	265,505	292,931	233,962
Revenue:			
Lobbyist registration fees	106,789	111,900	112,024
Interest income	12,676	13,343	11,069
Other	455	8,428	202
Total Revenue	119,920	133,671	123,295
Expenditures:			
Personal Services	89,337	177,261	106,360
Operating Expenses	3,157	15,379	4,052
Total Expenditures	92,494	192,640	110,412
Ending Balance	292,931	233,962	246,845
Highest month-ending balance	305,304	300,073	278,085
Lowest month-ending balance	237,327	232,575	199,303

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

FUND 28720 - CAMPAIGN FINANCE LIMITATION CASH FUND (32-1610)
EXPENDED IN PROGRAM 095

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund, which went into effect January 1, 1995, was created to provide public financing of campaigns pursuant to the Campaign Finance Limitation Act. The fund consists of money appropriated by the Legislature, late fees, civil penalties and interest paid by those subject to the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act, (Sec. 49-14,123 (12)) amounts repaid by candidates (sec. 32-1606; 32-1607) and voluntary taxpayer contributions (sec. 77-27,119.04).

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Late fees (49-1463.49; 49-1488.01; 49-1449)	----------$25/day NTE $750----------		
Civil penalties (49-14,126)	----------$0-$2,000/violation----------		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	627,587	584,475	694,301
Revenue:			
Fines & penalties	65,910	66,947	56,069
Donations & contributions	8,841	12,532	16,251
Interest	26,775	29,977	31,944
Other	316	370	328
Total Revenue	101,842	109,826	104,592
Expenditures:			
Aid distribution	144,954	0	67,930
Total Expenditures	144,954	0	67,930
Ending Balance	584,475	694,301	730,963
Highest month-ending balance	643,873	694,301	730,963
Lowest month-ending balance	518,718	594,690	661,554

AGENCY 88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD

FUND 21890 - CORN DEVELOPMENT, UTILIZATION & MARKETING FUND (2-3633)
EXPENDED IN PROGRAM 384

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Corn Development, Utilization and Marketing Fund is established in law to fund the Corn Resources Act. The Nebraska Corn Board is directed to carry out corn development, utilization and marketing programs and employ staff. The fund receives revenue from an excise tax placed upon corn that is designated for deposit in the fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Maximum corn checkoff rate per bushel sold (2-3623)	NTE 4/10 of 1¢	NTE 4/10 of 1¢	NTE 4/10 of 1¢
Actual checkoff assessed:	25/100 of 1¢	25/100 of 1¢	25/100 of 1¢

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	589,958	1,004,627	1,442,877
Revenue:			
Corn Fees	3,063,180	3,153,446	2,873,558
Interest	51,199	70,436	72,094
Miscellaneous	4,365	4,105	2,387
Total Revenue	3,118,744	3,227,987	2,948,039
Expenditures:			
Corn Board	2,704,075	2,789,737	3,628,532
Total Expenditures	2,704,075	2,789,737	3,628,532
Ending Balance	1,004,627	1,442,877	762,384
Highest month-ending balance	1,556,505	2,397,161	1,827,403
Lowest month-ending balance	736,272	978,308	756,227

AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD

FUND 21900 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING FUND (2-4018) EXPENDED IN PROGRAM 406

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Grain Sorghum Development, Utilization and Marketing Fund is established to provide funding to carry out the Grain Sorghum Resources Act, including grain sorghum development, utilization and marketing programs, hiring staff and maintaining an agency office. A 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.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
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

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	150,673	137,455	141,434
Revenue:			
Grain Sorghum Fees	116,653	125,686	92,305
Interest	6,885	6,225	5,581
Miscellaneous	287	283	65
Total Revenue	123,825	132,194	97,951
Expenditures:			
Grain Sorghum Development	137,043	128,215	140,540
Total Expenditures	137,043	128,215	140,540
Ending Balance	137,455	141,434	98,845
Highest month-ending balance	163,375	149,060	136,077
Lowest month-ending balance	124,460	92,474	95,376

AGENCY 93 - TAX EQUALIZATION AND REVIEW COMMISSION

FUND 29310 - TAX EQUALIZATION AND REVIEW COMMISSION CASH FUND (77-5031)
EXPENDED IN PROGRAM 115

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Equalization and Review Commission Cash Fund was created in 1997 by LB 270. Revenues come from two sources: (1) a fee for each appeal filed, and (2) billing other agencies or persons for services performed. Expenditures may be used to carry out provisions of the Tax Equalization and Review Commission Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Appeal Fee (77-5013)	$25	$25	$25
Performing Services (77-5031)	--- Bill for actual amount expended ----		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	93,070	117,173	157,716
Revenue:			
General Business Fees	34,805	37,155	31,052
Investment Interest	4,874	6,908	8,479
Reimburse Non-Govt Sources			
Other Revenues	40		
Sale of Surplus Property		61	
Total Revenue	39,719	44,124	39,531
Expenditures:			
Operating Expenses	15,616	3,273	91
Travel		308	
Capital Outlay			
Total Expenditures	15,616	3,581	91
Ending Balance	117,173	157,716	197,156
Highest month-ending balance	117,173	157,716	197,156
Lowest month-ending balance	91,626	117,654	158,352

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921) EXPENDED IN PROGRAM 425

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 2002, LB 876. 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.

Section 29-3921 states that this fund shall be used for the operations of the Commission on Public Advocacy. The statute further states that it is the intent of the Legislature that the commission shall be funded solely from this fund. Under the DNA Testing Act, sections 29-4116 to 29-4125, if the court determines a person to be indigent, the costs shall be paid by the commission, section 29-4121. The commission pays for DNA tests from this fund.

Section 33-156 provides that an indigent defense fee of three dollars 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 the Commission on Public Advocacy Operations Cash Fund.

Ongoing transfers from the fund are not authorized under existing law, but Laws 2008, LB961, amended section 29-3921 to authorize a one-time transfer of two hundred fifty thousand dollars from the Commission on Public Advocacy Operations Cash Fund to the University Cash Fund within fifteen days after May 1, 2008. Such funds shall be used for a study of the juvenile legal defense and guardian ad litem systems. See section 29-3921 for more details of the study's scope.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Indigent Defense Fee (33-156)	$3	3	3

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	969,931	1,292,543	1,413,941
Revenue:			
Indigent Defense Fee	1,191,201	1,241,119	1,286,957
Investment and Miscellaneous Income	53,835	72,320	75,645
Operating Transfers Out	0	(250,000)	0
Total Revenue	1,245,036	1,063,439	1,362,602
Expenditures:			
Salaries and Benefits	774,469	813,012	842,072
Operating Expenses	122,769	99,689	147,410
Travel	23,479	25,721	31,774
Capital Outlay	1,707	3,619	6,888
Total Expenditures	922,424	942,041	1,028,144
Ending Balance	1,292,543	1,413,941	1,748,399
Highest month-ending balance	1,292,543	1,594,961	1,750,176
Lowest month-ending balance	969,931	1,292,543	1,413,941

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 29420 - LEGAL AID AND SERVICES FUND (25-3002)
EXPENDED IN PROGRAM 426

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was created by Laws 1997, LB 729. Section 25-3002 states that money in the fund shall be used to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall distribute all money in the fund periodically in the form of grants to service providers of civil legal services to eligible low-income persons as determined by the commission pursuant to section 25-3004. Any money remaining in the Legal Aid and Services Fund on December 31 of any year shall be distributed in the following year.

Examples of recipients include Legal Services, Legal Aid, Law School Clinics, and Mediation Centers. See the commission's 2007/2008 Annual Report for specific providers and grant amounts.

Section 33-107.01 states that a legal services fee of five dollars and twenty-five cents 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 each county court except small claims court, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 33-107.02 states that a docket fee of sixty-five dollars 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. Fifteen dollars shall be credited to the Legal Aid and Services Fund, and fifty dollars shall be credited to the Parenting Act Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Legal Services Fee (33-107.01)	$5.25	5.25	5.25
Docket Fee (33-107.02)	---- Total fee $65, Fund's share $15 ----		

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	273,733	329,776	243,252
Revenue:			
Legal services fee	2,184,533	2,291,856	2,359,970
Investment and Miscellaneous Income	16,774	16,792	11,793
Total Revenue	2,201,307	2,308,648	2,371,763
Expenditures:			
Government aid	2,145,263	2,395,173	2,444,952
Total Expenditures	2,145,263	2,395,173	2,444,952
Ending Balance	329,776	243,252	170,063
Highest month-ending balance	396,557	362,125	272,615
Lowest month-ending balance	273,733	243,009	168,938

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 20590 CIVIL LEGAL SERVICES FUND (25-3009)
EXPENDED IN PROGRAM 429

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2006, LB 746, created this fund, codified at section 25-3009. This statute also states that any money remaining in the fund at the end of a calendar year shall be distributed in the following calendar year.

Section 25-3008 states that the fund shall be used for grants to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall establish guidelines for the grants. The statute lists the requirements that a civil legal services provider must meet in order to be eligible for grants from this fund.

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 of this state for violations of state law or city or village ordinances. See section 25-3010.

This fund was located in the Nebraska Supreme Court during the three fiscal years shown in this report. Laws 2009, LB 35, moved this fund to the Commission on Public Advocacy on August 30, 2009.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2006-07	2007-08	2008-09
Civil Legal Services Fee (25-3010)	$1	$1	$1

Fund Summary	2006-07	2007-08	2008-09
Beginning Balance	0	48,004	41,875
Revenue:			
Civil Legal Services Fee	67,696	254,254	272,159
Investment income	308	2,117	4,739
Total Revenue	68,004	256,371	276,898
Expenditures:			
Aid	20,000	262,500	150,000
Total Expenditures	20,000	262,500	150,000
Ending Balance	48,004	41,875	168,772
Highest month-ending balance	48,004	69,046	175,956
Lowest month-ending balance	0	3,552	27,954

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