

# STATE GOVERNMENT CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

SUMMARIES OF FUND REVENUE,  
EXPENDITURES AND BALANCES



DECEMBER 2015

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PREPARED BY:  
LEGISLATIVE FISCAL OFFICE

DECEMBER 2015



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## INTRODUCTION

*This report entitled “State Government Cash and Revolving Funds” is 15<sup>th</sup> in a series of reports published every other year since 1987. The initial report was produced in response to a tax study authorized by L.R. 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 2013-14 and 2014-15. For reference purposes, fiscal year 2012-13 information is republished.*

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

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

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

## NOTES ON FUND INFORMATION

1. Explanation of fund types.

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

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

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

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

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

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

### **Cash and Revolving Fund Facts**

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

**AGENCY 03 - LEGISLATIVE COUNCIL**

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
None			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	63,236	65,834	75,983
Revenue:			
Subscription revenue	3,376	12,100	5,363
Interest	1,543	1,351	1,461
Transfer to General Fund	0	0	0
Other		0	0
		0	0
<b>Total Revenue</b>	<b>4,919</b>	<b>13,451</b>	<b>6,824</b>
Expenditures:			
Personal Services	1640	3,302	0
Hardware/software	682	0	0
Equipment	0	0	0
Other	0	0	22,600
		0	
<b>Total Expenditures</b>	<b>2,322</b>	<b>3,302</b>	<b>22,600</b>
<b>Ending Balance</b>	<b><u>65,834</u></b>	<b><u>75,983</u></b>	<b><u>60,212</u></b>
Highest month-ending balance	67,219	75,973	80,611
Lowest month-ending balance	63,352	64,837	60,203

**AGENCY 03 - LEGISLATIVE COUNCIL**

**FUND 20310 – NEBRASKA STATUTES CASH FUND  
EXPENDED IN PROGRAM 122**

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Reissue of Statute Volumes:			
Legislative Council Share	\$57.00	\$57.00	\$45.50
Supreme Court Share	6.00	6.00	6.00
Cumulative Supplement:			
Legislative Council Share	\$36.00	\$36.00	\$37.50
Supreme Court Share	6.00	6.00	6.00

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	0	106,085	154,261
Revenue:			
Sale of publications	105,298	45,760	81,400
Interest	787	2,416	3,732
Transfer from General Fund	0		
<b>Total Revenue</b>	106,085	48,176	85,132
Expenditures:			
Personal Services	0	0	0
Printing	0	0	0
Contractual Services	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>106,085</u>	<u>154,261</u>	<u>239,393</u>
Highest month-ending balance	106,085	154,261	239,393
Lowest month-ending balance	0	107,208	155,848

**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.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Lobbyist Registration Fee:			
Lobby for compensation	\$200	\$200	\$200
Lobby without compensation	15	15	15

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	136,527	129,981	129,850
Revenue:			
Registration fees (50%)	35,346	34,910	37,676
Interest	3,182	2,499	2,614
Transfer to General Fund	0	0	0
		0	0
<b>Total Revenue</b>	<b>38,528</b>	<b>37,409</b>	<b>40,290</b>
Expenditures:			
Personal Services	43,944	35,062	33,586
Printing	499	1,983	247
Other	630	495	509
Equipment	0		
<b>Total Expenditures</b>	<b>45,073</b>	<b>37,540</b>	<b>34,342</b>
<b>Ending Balance</b>	<b><u>129,981</u></b>	<b><u>129,850</u></b>	<b><u>135,799</u></b>
Highest month-ending balance	146,851	141,995	147,876
Lowest month-ending balance	122,118	116,893	121,755

**AGENCY 03 - LEGISLATIVE COUNCIL**

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

LB 246 enacted in the 2009 legislative session provided for development of a statewide strategic plan for biotechnology in Nebraska. The Natural Resources Committee of the Legislature, in conjunction with the Executive Board commissioned a nonprofit corporation to provide research, analysis, and recommendations to the committee for the development of the plan. The nonprofit corporation also provided \$100,000 to match the \$100,000 provided by the state.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	33,951	34,761	35,436
Revenue:			
Contribution from contractor	0	0	0
Interest	810	675	699
Transfer from General Fund	0	0	0
<b>Total Revenue</b>	810	0	0
Expenditures:			
Personal Services	0	0	0
Printing	0	0	0
Contractual Services	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>34,761</u>	<u>35,436</u>	<u>36,134</u>
Highest month-ending balance	34,761	35,436	36,136
Lowest month-ending balance	34,020	34,819	35,498

**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

The Supreme Court Reports Cash Fund consists of payments received from the sale of the following publications: Nebraska Reports, Nebraska Appellate Reports, Nebraska Advance Sheets, and Decisions of the Nebraska Court of Appeals. Section 24-212 states that payments for such publications shall be made from the Supreme Court Reports Cash Fund. The money is used to offset the costs of printing, publication, and distribution.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Advance Sheets:			
Per issue		----- \$5 -----	
Month		----- \$18.50 -----	
Year (renewed before July 1/renewed after July 1)		----- \$200/220 -----	
Decisions of the Nebraska Court of Appeals:			
Month		----- \$17.50 -----	
Year (renewed before July 1/renewed after July 1)		----- \$185/200 -----	
Both Advance Sheets and Decisions of the Nebraska Court of Appeals per year		----- \$365 -----	
Nebraska Reports and Nebraska Appellate Reports		----- \$75 -----	
Base Rate Handling Fee		----- \$7.50 -----	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	97,914	63,998	49,299
Revenue:			
Reproduction and publication	57,123	57,259	48,626
Postage and handling charges from book sales	2,465	532	412
Investment income	1,579	901	546
Other Revenue and Adjustments	11,434	6,434	90
<b>Total Revenue</b>	<b>72,601</b>	<b>65,126</b>	<b>49,674</b>
Expenditures:			
Operating Expenses	106,517	79,825	67,150
<b>Total Expenditures</b>	<b>106,517</b>	<b>79,825</b>	<b>67,150</b>
<b>Ending Balance</b>	<b><u>63,998</u></b>	<b><u>49,299</u></b>	<b><u>31,822</u></b>
Highest month-ending balance	97,914	63,998	49,299
Lowest month-ending balance	32,138	23,357	1,930

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Drug testing (29-2262)		----- \$3-9/month -----	
Electronic monitoring (29-2262) (Intensive only)		----- \$3-9/day -----	
Offender assessment screens (29-2262)		----- \$10 -----	

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	376,073	269,119	203,502
Revenue:			
Drug testing	437,849	426,985	424,496
Electronic monitoring	7,146	8,018	2,156
Investment interest	6,675	3,460	3,949
Offender Assessment Screens & Other Revenue	53,996	51,272	48,585
<b>Total Revenue</b>	<b>505,666</b>	<b>489,734</b>	<b>479,186</b>
Expenditures:			
Salaries and Benefits	30,473	0	0
Operating Expenses	582,147	555,332	524,963
Travel	0	19	0
<b>Total Expenditures</b>	<b>612,620</b>	<b>555,351</b>	<b>524,963</b>
<b>Ending Balance</b>	<b><u>269,119</u></b>	<b><u>203,502</u></b>	<b><u>157,725</u></b>
Highest month-ending balance	376,073	269,119	203,502
Lowest month-ending balance	209,119	116,377	157,725

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Laws 2014, LB906, authorized a transfer of \$109,383 from the Supreme Court Education Fund to the Nebraska Retirement Fund for Judges as an offset to the increase in the state's contribution to the Nebraska Judges Retirement System.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Education fee (33-154)		----- \$1 -----	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	943,538	1,115,891	1,029,915
Revenue:			
Education Fees	374,649	352,424	337,001
Investment income	24,380	21,015	16,779
Other revenue sources	30,744	52,180	59,208
Operating Transfers Out	0	0	(109,383)
<b>Total Revenue</b>	<b>429,773</b>	<b>425,619</b>	<b>303,605</b>
Expenditures:			
Salaries and Benefits	162,579	190,077	269,753
Operating Expenses	60,351	157,916	173,169
Travel	34,490	158,602	126,279
Government Aid	0	5,000	0
<b>Total Expenditures</b>	<b>257,420</b>	<b>511,595</b>	<b>569,201</b>
<b>Ending Balance</b>	<b><u>1,115,891</u></b>	<b><u>1,029,915</u></b>	<b><u>764,320</u></b>
Highest month-ending balance	1,115,891	1,115,891	1,029,915
Lowest month-ending balance	943,538	1,025,443	758,099

## AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Court Appointed Special Advocate Fund was created by Laws 2011, LB463. The Fund shall consist of transfers, grants, donations, gifts, devises, and bequests. It has no permanent revenue source, such as a court fee. LB463 authorized transfers from the Commission on Public Advocacy Operations Cash Fund to the Court Appointed Special Advocate Fund as follows:

- On July 1, 2011, \$100,000; and
- On July 1, 2012, \$200,000.

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

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

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfers	\$200,000		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	11,164	22,613	23,052

Revenue:			
Investment income	1,449	439	455
Operating Transfers In	200,000	0	0
<b>Total Revenue</b>	<b>201,449</b>	<b>439</b>	<b>455</b>

Expenditures:			
Other Contractual Services	190,000	0	0
<b>Total Expenditures</b>	<b>190,000</b>	<b>0</b>	<b>0</b>

<b>Ending Balance</b>	<b><u>22,613</u></b>	<b><u>23,052</u></b>	<b><u>23,507</u></b>
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Highest month-ending balance	211,585	23,052	23,507
Lowest month-ending balance	11,164	22,613	23,052

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 1993, LB832, created the Supreme Court Automation Cash Fund and related fees to support automation expenses of the courts and the probation system. A court automation fee of \$3 was imposed as additional court costs. The fee was effective from July 1, 1993, to June 30, 1997. The fee was eliminated by LB216 in the 1997 Session. LB13, passed during the 2002 Special Session, reinstated the court automation fee at a rate of \$6.

Laws 2009, LB35, increased the fee to \$8 starting on August 30, 2009. Section 33-107.03 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 be used to support automation expenses of the courts and the probation system from the court automation budget program.

Laws 2014, LB906, authorized a transfer of \$600,000 from the Supreme Court Automation Cash Fund to the Nebraska Retirement Fund for Judges as an offset to the increase in the state's contribution to the Nebraska Judges Retirement System.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Automation fee (33-107.03)	-----	\$8	-----
Judicial User System to Improve Court Efficiency (JUSTICE) Search Rates:			
Per Search (up to 30 cases)	----	Total fee \$15, Fund's share \$7.50	----
Available to Nebraska.gov Subscribers Only:			
Per Case Lookup Fee	----	Total fee \$1, Fund's share \$0.50	-----
Bulk Subscription Fee per Month (unlimited searches)	Total fee \$300 Fund's share \$150	Total fee \$300 Fund's share \$150	Total fee \$500 Fund's share \$250

**AGENCY 05 - SUPREME COURT**

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

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	3,469,945	3,699,390	3,051,195
Revenue:			
Court Automation Fees	3,236,952	3,078,373	2,966,310
JUSTICE search fees	617,717	883,648	913,872
Investment income	86,322	70,903	52,189
Operating transfers out	0	0	(600,000)
Other Revenue Sources	257,268	71,169	275,788
<b>Total Revenue</b>	<b>4,198,259</b>	<b>4,104,092</b>	<b>3,608,159</b>
Expenditures:			
Salaries and Benefits	551,196	720,632	801,601
Operating Expenses	3,374,770	3,929,726	3,638,953
Travel	25,027	34,148	34,472
Capital Outlay	3,675	67,781	0
Other Government Aid	14,148	0	25,000
<b>Total Expenditures</b>	<b>3,968,816</b>	<b>4,752,286</b>	<b>4,500,025</b>
<b>Ending Balance</b>	<b><u>3,699,390</u></b>	<b><u>3,051,195</u></b>	<b><u>2,159,329</u></b>
Highest month-ending balance	3,699,191	3,819,502	3,051,195
Lowest month-ending balance	3,414,179	3,051,191	2,159,329

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

Prior to LB576, to offset the distribution costs, the Supreme Court received a handling fee for the distribution, sale, and accounting of the Nebraska Statutes, Session Laws, and Legislative Journal published by the Legislature. The handling fee was deposited into the Supreme Court Reports Cash Fund. LB576 deposits the handling fee into the Nebraska Statutes Distribution Cash Fund.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Distribution Handling Fee (49-707)	\$6	\$7.50	\$4.50
Superseded Statutes Fee per Volume (49-707)	-----	\$1 -----	-----

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	21,585	33,607
Revenue:			
Handling and Postage Fees	23,892	22,032	17,458
Investment income	172	520	724
<b>Total Revenue</b>	<b>24,063</b>	<b>22,552</b>	<b>18,182</b>
Expenditures:			
Postage	1,350	7,428	10,510
Rent	1,128	3,103	3,001
<b>Total Expenditures</b>	<b>2,478</b>	<b>10,531</b>	<b>13,511</b>
<b>Ending Balance</b>	<b><u>21,585</u></b>	<b><u>33,607</u></b>	<b><u>38,277</u></b>
Highest month-ending balance	22,290	34,620	44,019
Lowest month-ending balance	0	21,385	33,284

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Dispute resolution fee (33-155)		----- \$0.75 -----	
Public & private funds (25-2908)	-----	-----	-----

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	397,948	410,818	406,741
Revenue:			
Dispute resolution fee	273,693	261,604	253,227
Investment income	9,176	7,588	7,892
Other Revenue	0	0	150,000
<b>Total Revenue</b>	<b>282,869</b>	<b>269,191</b>	<b>411,119</b>
Expenditures:			
Other Contractual Services	0	2,649	11,085
Travel	0	620	1,525
Aid	270,000	270,000	270,000
<b>Total Expenditures</b>	<b>270,000</b>	<b>273,269</b>	<b>282,610</b>
<b>Ending Balance</b>	<b><u>410,818</u></b>	<b><u>406,741</u></b>	<b><u>535,250</u></b>
Highest month-ending balance	410,818	413,428	535,250
Lowest month-ending balance	342,064	362,180	352,672

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Dissolution of Marriage Docket Fee (33-106.03)	Total fee \$75, Fund's share \$50		
Docket Fee (33-107.02)	Total fee \$65, Fund's share \$50		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	666,958	694,532	572,034
Revenue:			
Parenting Act Docket Fees	512,416	497,102	506,088
Investment income	14,077	11,115	8,791
<b>Total Revenue</b>	<b>526,493</b>	<b>508,216</b>	<b>514,879</b>
Expenditures:			
Operating Expenses	0	129,442	70,934
Travel	0	1,369	942
Aid	498,920	499,903	500,000
<b>Total Expenditures</b>	<b>498,920</b>	<b>630,714</b>	<b>571,875</b>
<b>Ending Balance</b>	<b><u>694,532</u></b>	<b><u>572,034</u></b>	<b><u>515,037</u></b>
Highest month-ending balance	694,532	694,532	572,034
Lowest month-ending balance	479,112	497,137	378,863

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The State Probation Contractual Services Cash Fund was created by Laws 2000, LB1216. It consists only of payments received by the state pursuant to contractual agreements with political subdivisions for probation services provided by Probation Administration.

Section 29-2259.02 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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Probation Services Payments (29-2259.02)	----- contractual agreement amounts -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	132,167	226,155	78,908
Revenue:			
Probation Services Payments	406,722	220,516	70,380
Investment Income	5,662	3,159	692
<b>Total Revenue</b>	<b>412,384</b>	<b>223,675</b>	<b>71,072</b>
Expenditures:			
Salaries and Benefits	282,980	325,429	75,358
Operating Expenses	31,574	42,451	17,463
Travel	3,841	3,042	587
<b>Total Expenditures</b>	<b>318,395</b>	<b>370,922</b>	<b>93,408</b>
<b>Ending Balance</b>	<b><u>226,155</u></b>	<b><u>78,908</u></b>	<b><u>56,572</u></b>
Highest month-ending balance	342,398	378,961	78,908
Lowest month-ending balance	132,167	31,979	4,335

**AGENCY 05 - SUPREME COURT**

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Counsel for Discipline Cash Fund was created by Laws 2007, LB322. It is established within the Supreme Court and administered by the State Court Administrator. The fund consists of attorney assessments.

Beginning in FY14-15, \$60 of the \$98 attorney assessment for active members and \$30 of the \$49 attorney assessment for inactive members goes into this fund. The remainder of the assessment (\$38 and \$19 respectively) goes into Fund 20595 - Supreme Court Attorney Services Cash Fund.

Section 24-229 states that the fund shall only be used to pay the costs associated with the operation of the Office of the Counsel for Discipline.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Mandatory Membership Assessments (Supreme Court Rule § 3-803(D)(1))			
Active Members	\$98	98	Total \$98, Fund's share \$60
Inactive Members	\$49	49	Total \$49, Fund's share \$30

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,349,821	1,318,733	1,307,504
Revenue:			
Attorney assessments	485,578	497,387	488,884
Investment income	30,607	24,575	23,975
Other revenue and adjustments	52,843	66,303	78,300
<b>Total Revenue</b>	<b>569,028</b>	<b>588,265</b>	<b>591,159</b>
Expenditures:			
Salaries and Benefits	394,762	398,170	463,210
Operating Expenses	199,802	197,766	210,876
Travel	5,551	3,559	6,558
<b>Total Expenditures</b>	<b>600,115</b>	<b>599,495</b>	<b>680,644</b>
<b>Ending Balance</b>	<b><u>1,318,733</u></b>	<b><u>1,307,504</u></b>	<b><u>1,218,018</u></b>
Highest month-ending balance	1,500,343	1,464,619	1,388,828
Lowest month-ending balance	1,097,738	1,040,627	1,054,617

**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

The Probation Program Cash Fund was created by Laws 2003, LB46.

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

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

Additionally, the Probation Administrator shall collaborate with the Community Corrections Division of the Nebraska Commission on Law Enforcement and Criminal Justice to develop rules governing the participation of parolees in community corrections programs operated by Probation Administration.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Regular Probation and Intensive Supervision Probation Enrollment Fee (29-2262.06)		----- \$30 -----	
Regular Probation Programming Fee (29-2262.06)		----- \$25/month -----	
Intensive Supervision Probation Programming Fee (29-2262.06)		----- \$35/month -----	

**AGENCY 05 - SUPREME COURT**

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

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	7,631,006	5,948,789	4,446,810
Revenue:			
Probation Enrollment Fee	316,423	286,897	274,545
Regular Probation Programming Fee	1,771,543	1,782,858	1,814,327
Intensive Supervision Programming Fee	119,841	151,725	127,639
Investment Income	180,387	107,522	71,894
Grant Revenue	1,010,011	1,025	228,423
Sale of Services	240,966	263,417	220,380
Other Revenue	64,270	94,311	4,818
<b>Total Revenue</b>	<b>3,703,443</b>	<b>2,687,753</b>	<b>2,742,025</b>
Expenditures:			
Operating Expenses	5,273,237	4,137,142	5,255,693
Travel	112,423	52,591	23,964
<b>Total Expenditures</b>	<b>5,385,660</b>	<b>4,189,733</b>	<b>5,279,657</b>
<b>Ending Balance</b>	<b><u>5,948,789</u></b>	<b><u>4,446,810</u></b>	<b><u>1,909,178</u></b>
Highest month-ending balance	8,189,799	5,948,789	4,446,810
Lowest month-ending balance	5,912,178	4,446,810	1,884,927

## AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Beginning in FY14-15, \$38 of the \$98 attorney assessment for active members and \$19 of the \$49 attorney assessment for inactive members goes into this fund. The remainder of the assessment (\$60 and \$30 respectively) goes into Fund 20570 – Counsel for Discipline Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Accredited CLE Sponsor (Rule 3-401.6)	\$200 one-time application fee, plus a \$25 fee per course		
Program Sponsor Other Than an Accredited CLE Sponsor (Rule 3-401.7)	\$50 application fee per individual course		
Active Members	\$0	0	Total \$98, Fund's share \$38
Inactive Members	\$0	0	Total \$49, Fund's share \$19

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	326,731	330,022	598,427
Revenue:			
MCLE Sponsor Fees	238,055	442,280	562,171
Investment Income	7,746	7,617	18,432
Registration/License Fees and Other Revenue	229	20,432	456,861
<b>Total Revenue</b>	<b>246,029</b>	<b>470,329</b>	<b>1,037,464</b>
Expenditures:			
Salaries and Benefits	103,985	109,947	263,175
Operating Expenses	138,095	91,977	255,874
Travel	658	0	20,124
Capital Outlay	0	0	16,370
<b>Total Expenditures</b>	<b>242,738</b>	<b>201,924</b>	<b>555,542</b>
<b>Ending Balance</b>	<b><u>330,022</u></b>	<b><u>598,427</u></b>	<b><u>1,080,349</u></b>
Highest month-ending balance	359,011	606,444	1,422,582
Lowest month-ending balance	314,187	298,497	598,427

**AGENCY 09 - SECRETARY OF STATE**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Collections Certificate with seal (45-620)	\$10	\$10	\$10
Collection agency license fees (45-620)	\$35-200	\$35-200	\$35-200
Solicitor's Certificate (45-620)	\$1	\$1	\$1
Investigation Fee (45-606)	\$200	\$200	\$200
Records Copy Fee	\$1/page	\$1/page	\$1/page

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	252,047	328,051	297,811
Revenue:			
Collection agency license fees	59,000	72,076	70,495
Solicitor's certificate fee	65,816	64,926	60,608
Others/Transfers	18,550	-100,000	73
Investment interest	7,075	5,286	6,092
<b>Total Revenue</b>	<b>150,441</b>	<b>42,288</b>	<b>137,268</b>
Expenditures:			
Personal services	58,099	55,661	63,677
Operating expenses	13,443	11,057	50,825
Travel expenses	2,895	5,810	5,774
<b>Total Expenditures</b>	<b>74,437</b>	<b>72,528</b>	<b>120,276</b>
<b>Ending Balance</b>	<b><u>328,051</u></b>	<b><u>297,811</u></b>	<b><u>314,803</u></b>
Highest month-ending balance	341,185	305,555	342,949
Lowest month-ending balance	252,233	217,547	272,129

**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 go to the General Fund. Money is expended to cover the cost of operation for the Corporation Division.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for Schedule of Fees and Taxes.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	928,476	1,200,987	1,046,836
Revenue:			
Domestic filing fees	431,865	499,094	669,609
Foreign filing fees	51,500	155,821	141,944
Domestic limited partnership	151,559	15,076	16,599
Foreign limited partnership	75,915	5,192	5,633
Interest	24,236	18,295	20,999
Other	180,230	95,261	187,646
Transfers Out	0	-344,754	-122,654
<b>Total Revenue</b>	<b>915,305</b>	<b>443,985</b>	<b>919,776</b>
Expenditures:			
Personal services	377,805	411,237	447,815
Operating expenses	264,130	186,229	180,648
Travel	859	670	389
<b>Total Expenditures</b>	<b>642,794</b>	<b>598,136</b>	<b>628,852</b>
<b>Ending Balance</b>	<b><u>1,200,987</u></b>	<b><u>1,046,836</u></b>	<b><u>1,337,760</u></b>
Highest month-ending balance	1,209,677	1,046,050	1,336,430
Lowest month-ending balance	929,677	850,185	944,883

**AGENCY 09 - SECRETARY OF STATE**

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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 (21-192)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Foreign Limited Liability Company (21-192)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Domestic Corporations (21-2005)	\$60/minimum*	\$60/minimum*	\$60/minimum*
Amendments	\$25*	\$25*	\$25*
Foreign Corporations (21-2005)	\$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 (21-1905, 21-2005, 21-192, 33-101)	\$10	\$10	\$10
Photocopies (21-1905, 21-2005, 21-192, 33-101)	\$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 (21-2924, 33-101)	\$10	\$10	\$10
Amendments	\$5	\$5	\$5
Limited Cooperative Associations, For Profit (21-2924, 33-101)	\$60	\$60	\$60
Amendments	\$25	\$25	\$25

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

**AGENCY 09 - SECRETARY OF STATE**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Records Analysis (84-1227)	\$50/hr, plus	\$50/hr, plus	\$50/hr, plus

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	895,499	853,722	778,001
Revenue:			
Professional and technical services	2,363,494	2,557,661	2,879,347
Interest	19,850	15,985	18,698
Other/Transfers	22,355	-188,852	0
<b>Total Revenue</b>	<b>2,405,699</b>	<b>2,384,794</b>	<b>2,898,045</b>
Expenditures:			
Personal Services	79,058	55,587	57,959
Operating	2,365,329	2,403,020	2,356,923
Travel	3,089	1,908	3,064
<b>Total Expenditures</b>	<b>2,447,476</b>	<b>2,460,515</b>	<b>2,417,946</b>
<b>Ending Balance</b>	<b><u>853,722</u></b>	<b><u>778,001</u></b>	<b><u>1,258,100</u></b>
Highest month-ending balance	977,380	1,005,708	1,270,752
Lowest month-ending balance	681,043	697,788	761,369

**AGENCY 09 - SECRETARY OF STATE**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Photocopies	\$1/page		
Authentication with seal (33-101)	\$10	\$10	\$10
Notary Public Commission	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	17,840	19,577	150,838

Revenue:			
Reproduction and publication	7,420	6,822	5,879
Authentication with seal	2,770	2,600	2,341
Notary public fees	54,290	54,075	50,115
Investment Interest	556	3,510	3,553
Transfers	0	170,400	65,800
Other/Adjustments	22,146	21,607	24,086
<b>Total Revenue</b>	<b>87,182</b>	<b>259,014</b>	<b>151,774</b>

Expenditures:			
Personal services	67,633	69,236	34,197
Operating Expenses	17,801	58,517	59,874
Travel Expenses	11	0	0
<b>Total Expenditures</b>	<b>85,445</b>	<b>127,753</b>	<b>94,071</b>

<b>Ending Balance</b>	<b><u>19,577</u></b>	<b><u>150,838</u></b>	<b><u>208,541</u></b>
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Highest month-ending balance	24,568	193,094	219,446
Lowest month-ending balance	17,684	151,492	168,673

**AGENCY 09 - SECRETARY OF STATE**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Printing, duplicating and distribution of voter registration forms (sold to public and private entities)	5¢/form	5¢/form	5¢/form

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,570,760	1,136,770	1,052,463

Revenue:			
Sales of service	11,400	84,335	18,257
Transfers In/Out and Grants	242,086	881,096	234,954
Interest	35,303	29,002	21,518
<b>Total Revenue</b>	<b>288,789</b>	<b>994,433</b>	<b>274,729</b>

Expenditures:			
Personal Services	356,658	345,780	378,470
Operating Expenses	330,095	728,684	57,399
Travel Expenses	5,103	4,276	4,546
Government Aid	30,923	0	0
<b>Total Expenditures</b>	<b>722,779</b>	<b>1,078,740</b>	<b>440,415</b>

<b>Ending Balance</b>	<u><b>1,136,770</b></u>	<u><b>1,052,463</b></u>	<u><b>886,777</b></u>
Highest month-ending balance	1,771,615	1,961,842	1,252,074
Lowest month-ending balance	1,136,770	848,315	886,777

**AGENCY 09 - SECRETARY OF STATE**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Filing Fees – In House	\$10	\$10	\$10
Filing Fees – On Line	\$8	\$8	\$8
Lien List Registration (52-1312)	\$30	\$30	\$30
Lien List Fees Paper List (52-1312)	\$200	\$200	\$200
Lien List Fees Fiche List (52-1312)	\$25	\$25	\$25
Lien list fees – CD-Rom (52-1312)	\$165	\$165	\$165

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,444,776	1,427,018	1,303,133

Revenue:			
General business fees	200,168	238,345	213,529
Investment income	31,130	22,629	23,244
Other/Transfers out	-236,636	-300,000	-200,000
Sale of Services	794,771	835,804	814,178
<b>Total Revenue</b>	<b>789,433</b>	<b>796,778</b>	<b>850,951</b>

Expenditures:			
Personal services	445,270	532,524	498,259
Operating expenses	359,458	374,823	286,489
Travel expenses	2,463	1,471	2,549
Capital outlay	0	11,845	0
<b>Total Expenditures</b>	<b>807,191</b>	<b>920,663</b>	<b>787,297</b>

<b>Ending Balance</b>	<u><b>1,427,018</b></u>	<u><b>1,303,133</b></u>	<u><b>1,366,787</b></u>
Highest month-ending balance	1,462,155	1,300,426	1,364,081
Lowest month-ending balance	1,191,593	1,081,828	1,108,346

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Tape Library Maintenance			
Pallet Storage	-----	-----	-----
Records Center Storage	\$ .45/c.f./month	\$ .51/c.f./month	\$ .51/c.f./month
Air Conditioned Storage	\$ .85/c.f./month	\$ .91/c.f./month	\$ .91/c.f./month
Scanning Software	Cost + 20%	Cost +25%	Cost +25%
Scanning Services	\$.05 - \$.10/image	\$.055-\$ .085/image	\$.055-\$ .085/image
Microfilming Services	\$.05 - \$.784/image	\$.02-\$ .784/image	\$.02-\$ .784/image
Develop 16mm Microfilm 1-100'	\$10.31 roll	\$15.213 roll	\$15.213 roll
Diazo Duplicate 16mm Film	\$10.30/roll	\$12.111/roll	\$12.111/roll
Silver Duplicate 16mm Film	-----		
Develop 35mm Microfilm 1-100'	\$11.45/roll	\$16.808/roll	\$16.808/roll
Diazo Duplicate 35mm Film	\$13.69/roll	\$16.456/roll	\$16.456/roll
Silver Duplicate 35mm Film	-----		
Microfilm Equipment Service Contract	Cost + 5%	Cost + 10%	Cost + 10%
Non-Contract Service	Cost + 5%	Cost + 10%	Cost + 10%

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	149,382	192,136	132,055
<b>Revenue:</b>			
Professional and technical services	773,957	665,015	660,977
Investment interest	2,808	2,737	3,897
Adjustments/Misc.	-2,432	40,015	23,510
<b>Total Revenue</b>	<b>774,333</b>	<b>707,767</b>	<b>688,384</b>
<b>Expenditures:</b>			
Personal services	329,676	390,773	282,990
Operating expense	401,757	377,012	441,231
Travel expense	146	63	0
<b>Total Expenditures</b>	<b>731,579</b>	<b>767,848</b>	<b>724,221</b>
<b>Ending Balance</b>	<b><u>192,136</u></b>	<b><u>132,055</u></b>	<b><u>96,228</u></b>
Highest month-ending balance	162,894	176,476	115,417
Lowest month-ending balance	63,415	73,760	54,663

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Reproduction Fees (84-304)	10¢/copy	10¢/copy	10¢/copy
Cooperative Audit Contracts (84-304, 84-321)			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	485,403	207,133	52,913
Revenue:			
County Audits	190,497	206,095	178,346
Investment interest	7,188	3,112	2,847
Special audits	157,321	169,678	234,440
State-federal audits	680,873	641,460	740,302
Lottery	38,588	43,285	37,099
Other	35	26,910	28,464
<b>Total Revenue</b>	<b>1,074,502</b>	<b>1,090,540</b>	<b>1,221,498</b>
Expenditures:			
Personal services	1,326,091	1,222,358	1,249,601
Travel expenses	26,681	22,402	23,148
<b>Total Expenditures</b>	<b>1,352,772</b>	<b>1,244,760</b>	<b>1,272,749</b>
<b>Ending Balance</b>	<b><u>207,133</u></b>	<b><u>52,913</u></b>	<b><u>1,662</u></b>
Highest month-ending balance	441,183	214,532	362,146
Lowest month-ending balance	48,661	13,901	1,377

**AGENCY 11 - ATTORNEY GENERAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Motor vehicle title fee	10.00	10.00	10.00
Amount to Motor Vehicle Cash Fund (60-115)	4.00	4.00	4.00
Amount to Attorney General (60-115)	0.20	0.20	0.20
Amount to General Fund	2.00	2.00	2.00
Amount to Motor Vehicle Industry Licensing Fund	0.10	0.10	0.10
Direct to counties	3.25	3.25	3.25
Direct to State Patrol	0.45	0.45	0.45

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	8,324	3,559	32,001
Revenue:			
Motor vehicle title fees	117,211	119,284	126,830
Investment interest	245	418	928
<b>Total Revenue</b>	117,456	119,702	127,758
Expenditures:			
Personal services	121,221	91,260	95,860
Operating expense	1,000	0	0
<b>Total Expenditures</b>	122,221	91,260	95,860
<b>Ending Balance</b>	<u>3,559</u>	<u>32,001</u>	<u>63,899</u>
Highest month-ending balance	13,044	29,035	63,486
Lowest month-ending balance	592	6,001	30,154

**AGENCY 11 - ATTORNEY GENERAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NONE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	4,558,864	4,422,926	1,426,431
Revenue:			
Sale of Services	44,717	324,350	2,372,785
Other/Transfers	0	-2,500,000	22,657
Investment interest	105,052	37,139	54,623
<b>Total Revenue</b>	149,769	-2,138,511	2,450,065
Expenditures:			
Personal services	73,023	590,377	671,329
Operating Expenses	193,875	230,516	178,404
Travel Expenses	16,215	33,861	39,699
Capital Outlay	2,594	3,230	18,683
<b>Total Expenditures</b>	285,707	857,984	908,115
<b>Ending Balance</b>	<u>4,422,926</u>	<u>1,426,431</u>	<u>2,968,381</u>
Highest month-ending balance	4,627,001	1,947,948	3,102,785
Lowest month-ending balance	4,463,555	1,489,479	2,697,553

**AGENCY 11 - ATTORNEY GENERAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NONE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,252,679	1,567,313	1,696,694
Revenue:			
Sale of Services	432,913	375,600	30,000
Other/Transfers	0	5,099	-29
Investment interest	34,733	30,741	31,513
Total Revenue	467,646	411,440	61,484
Expenditures:			
Personal services	117,937	222,126	183,726
Operating Expenses	28,853	52,448	41,115
Travel Expenses	4,457	7,092	5,200
Capital Outlay	1,765	1,393	0
Total Expenditures	153,012	283,059	230,041
<b>Ending Balance</b>	<u>1,567,313</u>	<u>1,696,694</u>	<u>1,528,137</u>
Highest month-ending balance	1,679,457	1,696,694	1,717,880
Lowest month-ending balance	1,249,125	1,365,814	1,513,495

**AGENCY 11 - ATTORNEY GENERAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NONE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	53,443	73,144	159,219
Revenue:			
Professional and technical sales and charges	877,372	969,047	884,662
Investment interest	3,408	3,299	2,838
<b>Total Revenue</b>	<b>880,780</b>	<b>972,346</b>	<b>887,500</b>
Expenditures:			
Personal services	860,320	885,338	920,607
Operating Expenses	344	618	219
Travel Expenses	415	315	2,657
<b>Total Expenditures</b>	<b>861,079</b>	<b>886,271</b>	<b>923,483</b>
<b>Ending Balance</b>	<b><u>73,144</u></b>	<b><u>159,219</u></b>	<b><u>123,236</u></b>
Highest month-ending balance	195,751	194,730	168,901
Lowest month-ending balance	43,188	60,957	63,975

**AGENCY 12 - STATE TREASURER**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
A pro-rata share of interest income from the funds invested in cash is transferred to cover the appropriation.			

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	156,138	134,795	203,447
Revenue:			
Surcharge	664,659	699,937	710,701
Investment interest	5,508	5,243	6,432
Other/Transfers	545	-109	3,298
<b>Total Revenue</b>	<b>670,712</b>	<b>705,071</b>	<b>720,431</b>
Expenditures:			
Personal services	535,900	526,808	540,675
Operating expenses	143,114	94,099	111,303
Travel expenses	4,609	1,862	4,339
Capital outlay	8,432	13,650	20,784
<b>Total Expenditures</b>	<b>692,055</b>	<b>636,419</b>	<b>677,101</b>
<b>Ending Balance</b>	<b><u>134,795</u></b>	<b><u>203,447</u></b>	<b><u>246,777</u></b>
Highest month-ending balance	257,902	321,889	376,528
Lowest month-ending balance	133,581	143,883	196,197

## AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Funds are transferred as needed from the Escheat Trust Fund (# 61280)	--	--	--

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	150,327	167,972	199,111
Revenue:			
Operating transfers in	620,194	719,786	728,772
Investment interest	12,142	10,977	11,738
Adjustments	-5,436	5,897	4,146
<b>Total Revenue</b>	<b>626,900</b>	<b>736,660</b>	<b>744,656</b>
Expenditures:			
Personal services	379,573	430,437	479,174
Operating expenses	222,615	251,741	241,874
Travel expenses	6,398	9,811	8,378
Capital outlay	669	13,532	6,453
<b>Total Expenditures</b>	<b>609,255</b>	<b>705,521</b>	<b>735,879</b>
<b>Ending Balance</b>	<b><u>167,972</u></b>	<b><u>199,111</u></b>	<b><u>207,888</u></b>
Highest month-ending balance	721,348	840,217	870,949
Lowest month-ending balance	165,902	197,041	205,817

**AGENCY 12 - STATE TREASURER**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Educational Savings Plan are paid for from this fund.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
	--	--	--
Funds are transferred from the College Savings Expense Fund (# 21245).			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	79,594	138,043	170,075
Revenue:			
Operating transfers in	277,286	279,500	281,761
Investment interest	5,278	5,030	6,871
Adjustments/Transfers Out	-12,830	-3,900	1,514
<b>Total Revenue</b>	<b>269,734</b>	<b>280,630</b>	<b>290,146</b>
Expenditures:			
Personal services	94,972	104,271	107,835
Operating expenses	109,221	133,254	120,310
Travel expenses	6,958	9,873	6,488
Capital outlay	134	1,200	1,230
<b>Total Expenditures</b>	<b>211,285</b>	<b>248,598</b>	<b>235,863</b>
<b>Ending Balance</b>	<b><u>138,043</u></b>	<b><u>170,075</u></b>	<b><u>224,358</u></b>
Highest month-ending balance	322,517	355,956	440,900
Lowest month-ending balance	138,043	101,979	224,358

**AGENCY 12 - STATE TREASURER**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Funds are received from earnings on the program trust.	--	--	--

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	0	380,176	538,929
Revenue:			
Investment interest	5,896	7,844	11,266
Sale of Services	579,664	761,263	790,864
Transfers Out	-596,160	-610,354	-471,285
<b>Total Revenue</b>	<b>-10,600</b>	<b>158,753</b>	<b>330,845</b>
Expenditures:			
Personal services			
Operating expenses			
Travel expenses			
Capital outlay			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>380,176</u></b>	<b><u>538,929</u></b>	<b><u>869,774</u></b>
Highest month-ending balance	457,593	619,965	869,774
Lowest month-ending balance	144,339	289,694	453,531

## AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Returned check	\$20/check	\$20/check	\$20/check
Returned ACH	\$20/ACH item	\$20/ACH item	\$20/ACH item
Warrant copy	\$1.75	\$1.75	\$1.75

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	27,327	26,810	27,970
Revenue:			
Reproductions and publications	1,265	6,877	887
Other services	101,140	98,800	119,280
Interest	516	410	266
Transfer out to General Fund	-103,438	-104,927	-117,553
<b>Total Revenue</b>	<b>-517</b>	<b>1,160</b>	<b>2,880</b>
<b>Ending Balance</b>	<b><u>26,810</u></b>	<b><u>27,970</u></b>	<b><u>30,850</u></b>
Highest month-ending balance	28,846	32,215	36,495
Lowest month-ending balance	6,557	138	212

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Publications, Training, Services, Grants (79-1064, 79-319, 79-1323)	At cost/actual	At cost/actual	At cost/actual
Student Organization Fees (79-298)	Actual	Actual	Actual
Residential school receipts (79-1150)	Actual	Actual	Actual

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,151,001	1,175,550	1,207,524

Revenue:			
Grants – Federal/Local/State	28,800	18,000	33,133
Sale of supplies, materials and services	5,892	11,370	5,652
Reproduction & publications	57	0	(52)
Interest income	27,763	22,396	22,771
Donations & contributions	1,275	176,048	176,000
Grants & reimb.– Non-government sources	186,626	106,118	4,035
Registration and license fees	19,525	40,390	80
Adjustment	0	1,194	0
Non-grant reimbursements	4,000	812	0
Conference registrations	0	0	62,997
<b>Total Revenue</b>	<b>273,938</b>	<b>376,328</b>	<b>304,616</b>

Expenditures:			
Dept. Admin./Ed. Tech./Comm. Office/Ed. Aid	31,000	34,687	71,440
Vocational Rehabilitation Services	197,100	231,020	320,192
Curriculum/Staff Development	11,606	71,682	97,687
Spec. Pop./Srvs. for Deaf	4,978	792	2,148
Early Childhood	4,705	6,173	3,990
<b>Total Expenditures</b>	<b>249,389</b>	<b>344,354</b>	<b>495,457</b>

<b>Ending Balance</b>	<u><b>1,175,550</b></u>	<u><b>1,207,524</b></u>	<u><b>1,016,683</b></u>
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Highest month-ending balance	1,252,088	1,279,715	1,322,820
Lowest month-ending balance	1,022,088	991,901	981,010

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Teacher Certificate Fee (79-810)	\$13	\$13	\$13

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	280,195	337,402	394,640
Revenue:			
Teacher certificate fees	163,389	163,580	136,754
Interest income/miscellaneous	6,918	7,199	7,869
<b>Total Revenue</b>	<b>170,307</b>	<b>170,779</b>	<b>144,623</b>
Expenditures:			
Operation of Professional Practices Commission	113,100	113,541	118,396
<b>Total Expenditures</b>	<b>113,100</b>	<b>113,541</b>	<b>118,396</b>
<b>Ending Balance</b>	<b><u>337,402</u></b>	<b><u>394,640</u></b>	<b><u>420,867</u></b>
Highest month-ending balance	337,596	394,779	420,904
Lowest month-ending balance	272,850	334,932	387,064

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Agents' permits (85-1643)			
Initial - Instate/Out of State	\$50/\$100	\$50/\$100	\$50/\$100
Renewal - Instate/Out of State	\$20/\$40	\$20/\$40	\$20/\$40
Authority to Operate (85-1643)			
Initial		\$200 + \$20/program of study	
Renewal		\$100 + \$20/program of study	
Branch Facility	\$100	\$100	\$100
Out of state School Recruitment Fee	\$500	\$500	\$500
Accreditation (85-1643)	\$100	\$100	\$100

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	39,472	36,249	58,101
Revenue:			
Reproduction and publications	1,410	1,440	1,410
Agents' permits	37,476	33,762	36,915
Licensures	16,846	47,697	55,556
Interest income/other	1,023	1,014	1,607
<b>Total Revenue</b>	<b>56,755</b>	<b>83,913</b>	<b>95,488</b>
Expenditures:			
Personal services	53,311	52,274	56,805
Operating expenses/travel	6,667	9,787	7,366
<b>Total Expenditures</b>	<b>59,978</b>	<b>62,061</b>	<b>64,171</b>
<b>Ending Balance</b>	<b><u>36,249</u></b>	<b><u>58,101</u></b>	<b><u>89,418</u></b>
Highest month-ending balance	54,507	71,068	92,851
Lowest month-ending balance	30,884	28,741	63,068

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

The source of grant funds are lottery proceeds from the Education Innovation Fund. Initially, in FY2006-07, \$250,000 was deposited in the fund. The annual deposit grew by \$250,000 per year over a four year period until the amount reached \$1 million per year in FY2009-10. The deposit is phased down in FY2012-13 and then returns to \$1 million in FY2013-14. It is increased to \$1.2 million in FY2014-15. Transfers from the fund are not authorized under existing law.

The Attracting Excellence to Teaching Program funds are allocated as loans to eligible students who (a) graduate in the top quarter of their high school class or have at least a 3.0 average; (b) complete a teacher education program at an eligible institution; and (c) commit to teach in an accredited public or private school in the state. Up to \$3,000 per year may be loaned to a student for up to five years. Priorities for loans are to students majoring in subject shortage areas as defined by the State Department of Education. Loans are forgiven, after the first two years of teaching in the state, in the amount of \$3,000 per year. Loans are forgiven in the amount of \$6,000 for each one year of teaching in a very sparse or high poverty school. Loans must be repaid if a person opts to not teach in the state.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Lottery proceeds (9-812)	\$45,000	\$1,000,000	\$1,200,000

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance – loans set up</b>	499,838	621,883	666,488

Revenue:			
Operating Transfers In – Lottery	45,000	1,000,000	1,200,000
Interest income	17,730	25,033	22,493
Adjustment	83,314		
<b>Total Revenue</b>	<b>146,044</b>	<b>1,025,033</b>	<b>1,222,493</b>

Expenditures:			
Loans	24,000	1,060,030	1,638,275
<b>Total Expenditures</b>	<b>24,000</b>	<b>1,060,030</b>	<b>1,638,275</b>

<b>Ending Balance</b>	<b><u>621,883</u></b>	<b><u>666,488</u></b>	<b><u>327,006</u></b>
Highest month-ending balance	555,422	1,384,748	1,391,589
Lowest month-ending balance	450,766	394,255	230,786

**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 the operation of the Early Childhood Training Center was transferred to the State Department of Education on September 1, 2007. Prior to that time, the center had been operated under contract with ESU #3. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Training Programs (43-2607)	Fees charged for training programs and services		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	128,619	53,539	58,243
Revenue:			
Sale of services	0	0	36,472
Reproductions and publications	420	264	1,316
Donations, reimbursements	43,271	48,335	0
Interest income/miscellaneous	2,155	943	1,316
<b>Total Revenue</b>	<b>45,846</b>	<b>49,542</b>	<b>39,104</b>
Expenditures:			
Personal services	12,246	841	0
Conference registration/meals	27,726	25,449	12,045
Educational services/educ. supplies exp.	54,779	11,990	0
Contractual travel expense	9,764	2,758	0
Other operating, rent, travel expenses	16,411	3,800	4,096
<b>Total Expenditures</b>	<b>120,926</b>	<b>44,838</b>	<b>16,141</b>
<b>Ending Balance</b>	<b><u>53,539</u></b>	<b><u>58,243</u></b>	<b><u>81,206</u></b>
Highest month-ending balance	125,196	58,243	81,206
Lowest month-ending balance	50,190	43,697	60,723

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Early Childhood Education Endowment (79-1104.01)	Interest & Earnings	Interest & Earnings	Interest & Earnings

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,084,264	1,969,132	2,368,202
Revenue:			
Income from Endowment	1,068,508	1,170,825	1,396,640
Investment Income	740,328	35,049	52,106
Total Revenue	1,808,836	1,205,874	1,448,746
Expenditures:			
Operating expenses/travel	746	715	518
Grants	1,743,406	704,367	0
Contractual Aid	179,816	101,722	137,260
Total Expenditures	1,923,968	806,804	137,778
<b>Ending Balance</b>	<u>1,969,132</u>	<u>2,368,202</u>	<u>3,679,170</u>
Highest month-ending balance	1,994,439	2,368,202	3,741,657
Lowest month-ending balance	1,243,184	1,680,244	2,250,694

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Teacher Certificate Fee (79-810)	\$42	\$42	\$42
Nonpublic Teacher Certificate Fee (79-810)	\$40	\$40	\$40

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	446,630	641,453	740,673
Revenue:			
Teacher certificate fee	564,184	567,586	482,068
Interest income/donations	11,750	13,032	14,654
Reimbursement-Non-government services	56,760	52,652	51,120
<b>Total Revenue</b>	<b>632,694</b>	<b>633,270</b>	<b>547,842</b>
Expenditures:			
Teacher certification activities	437,871	534,050	537,526
<b>Total Expenditures</b>	<b>437,871</b>	<b>534,050</b>	<b>537,526</b>
<b>Ending Balance</b>	<b><u>641,453</u></b>	<b><u>740,673</u></b>	<b><u>750,989</u></b>
Highest month-ending balance	641,453	791,917	765,458
Lowest month-ending balance	427,593	603,651	671,662

**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 \$250,000 to a maximum of \$500,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools. No claims have been paid through 2014-15. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Assessment of Private Postsecondary Career Schools (85-1656)	Formula	Formula	Formula

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	277,713	285,969	293,128
Revenue:			
Assessments	1,627	1,596	653
Interest income/other	6,629	5,563	5,786
<b>Total Revenue</b>	<b>8,256</b>	<b>7,159</b>	<b>6,439</b>
Expenditures:			
Tuition/fees recovery	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>285,969</u></b>	<b><u>293,128</u></b>	<b><u>299,567</u></b>
Highest month-ending balance	285,969	293,128	299,567
Lowest month-ending balance	276,269	286,447	293,635

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

The original source of revenue for the fund was a transfer of lottery proceeds from the Education Innovation Fund in FY2005-06 and FY2006-07. In FY2008-09, most of the proceeds of the fund were transferred to the Education Innovation Fund. LB 545, passed in 2009, transfers the unexpended balance of funds back to the School District Reorganization Fund in FY2009-10 to provide additional incentive payments to reorganized school districts. Any money remaining in the fund on July 1, 2013 is transferred to the Education Innovation Fund. The Legislature authorized \$1 million from the Education Innovation Fund to be transferred to the fund in FY2014-15 and FY2015-16. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Lottery Proceeds (9-812)	\$0	\$0	\$1,000,000

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	223,642	14,574	0
Revenue:			
Transfer from Education Innovation Fund	0	0	0
Interest income	3,890	80	0
Operating transfers	0	(14,654)	1,000,000
<b>Total Revenue</b>	<b>3,890</b>	<b>(14,574)</b>	<b>1,000,000</b>
Expenditures:			
Aid	212,958	0	1,000,000
<b>Total Expenditures</b>	<b>212,958</b>	<b>0</b>	<b>1,000,000</b>
<b>Ending Balance</b>	<u><b>14,574</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
Highest month-ending balance	224,569	14,655	900,000
Lowest month-ending balance	14,574	0	0

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

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 FY07, the fund was initially allocated for reorganization incentives and the Attracting Excellence to Teaching loan forgiveness program (\$250,000). The remainder of the fund was carried over to FY08 to begin providing distance education equipment and incentives to school districts. Transfers from the fund of \$500,000 in FY08, \$750,000 in FY09, and \$1 million in FY10 are also made to fund the Attracting/Enhancing Excellence to Teaching programs.

A one-time transfer of \$10 million was made from the fund in FY10 to the University of Nebraska Cash Fund to address a budget crisis. LB 333, passed in 2011, prioritizes expenditures from the fund for FY12 through FY16. Aid for distance education incentives, early childhood programs and for high ability learner programs is provided from the fund from FY12 through FY16. Several other programs administered by the Department of Education are also funded with lottery funds in FY12 and FY13. Aid for Bridge programs is funded in FY14 and FY15. The Early Childhood Endowment receives \$1 million in FY14 through FY16. Aid is provided for school district reorganizations and career education programs in FY15 and FY16. An ACT Pilot project is funded in FY13 through FY16. Transfers from the fund to the General Fund are not currently authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Lottery funds (9-812)	Lottery	Lottery	Lottery

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	9,795,008	8,805,722	6,973,275

Revenue:			
Lottery funds	7,804,154	7,420,923	13,568,635
Interest income/miscellaneous	158,993	102,125	77,049
Transfers out – reorgan. Incentives, loan forgiveness program, etc.	(45,000)	(1,000,000)	(8,538,756)
<b>Total Revenue</b>	<b>7,918,147</b>	<b>6,523,048</b>	<b>5,106,928</b>

Expenditures:			
Operations-programs	1,119,389	335,959	255,979
Distance education equip. &, incentives, early childhood grants, high ability learner programs	7,788,044	8,019,536	4,910,054
<b>Total Expenditures</b>	<b>8,907,433</b>	<b>8,355,495</b>	<b>5,166,033</b>

<b>Ending Balance</b>	<b><u>8,805,722</u></b>	<b><u>6,973,275</u></b>	<b><u>6,914,171</u></b>
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Highest month-ending balance	9,505,618	8,350,209	6,919,026
Lowest month-ending balance	4,612,964	2,955,507	1,241,582

**AGENCY 13 - STATE DEPARTMENT OF EDUCATION**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Sale of Services, supplies and materials (79-303)	----- Actual cost all years -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	255,284	238,719	272,880
Revenue:			
Employee/professional & technical services	157,500	175,034	186,050
Sale of supplies and materials	7,489	12,553	5,883
Interest income	6,016	5,320	5,428
Miscellaneous	75	166	162
<b>Total Revenue</b>	<b>171,080</b>	<b>193,073</b>	<b>197,523</b>
Expenditures:			
Operating expenses	180,851	154,322	168,221
Capital outlay	6,794	4,590	1,771
<b>Total Expenditures</b>	<b>187,645</b>	<b>158,912</b>	<b>169,992</b>
<b>Ending Balance</b>	<b><u>238,719</u></b>	<b><u>272,880</u></b>	<b><u>300,411</u></b>
Highest month-ending balance	361,150	360,687	360,203
Lowest month-ending balance	202,560	212,492	208,217

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Surcharge Revenues (\$ .45 Effective 1/1/13)	\$ .50/\$.45 per line	\$ .45 per line	\$ .45 per line

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	17,555,020	16,615,988	17,253,160

Revenue:			
Surcharge	7,586,448	8,369,175	7,802,590
Interest	415,870	328,798	334,101
Other/Transfers	301,191	7,213	0
<b>Total Revenue</b>	<b>8,303,509</b>	<b>8,705,186</b>	<b>8,136,691</b>

Expenditures:			
Personal Services	255,185	274,038	314,447
Operating Expenses	54,565	378,924	197,329
Travel Expenses	3,429	1,494	4,847
Capital Outlay	1,140	965	2,640
Aid	8,928,222	7,412,593	8,621,378
<b>Total Expenditures</b>	<b>9,242,541</b>	<b>8,068,014</b>	<b>9,140,641</b>

<b>Ending Balance</b>	<b><u>16,615,988</u></b>	<b><u>17,253,160</u></b>	<b><u>16,249,210</u></b>
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Highest month-ending balance	18,501,077	17,862,672	17,330,087
Lowest month-ending balance	16,522,687	16,533,521	15,595,221

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

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

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

176,271

122,914

121,144

Revenue:			
Transfers In	6,380	8,559	588
Other/Transfers Out	23,969	23,970	39,269
Interest	4,115	2,070	2,406
Total Revenue	34,464	34,599	42,263

Expenditures:			
Personal Services	10,234	10,757	9,800
Operating Expenses	938	946	951
Aid	100,000	24,666	0
Total Expenditures	111,172	36,369	10,751

**Ending Balance**

**122,914**

**121,144**

**152,656**

Highest month-ending balance

199,031

122,597

153,170

Lowest month-ending balance

122,914

96,559

116,057

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Grain Warehouse Surveillance Fee (88-552)	\$200 per day Plus actual exp.	\$200 per day Plus actual exp.	\$200 per day Plus actual exp.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	11,993	12,280	12,368
Revenue:			
Interest	287	238	244
Total Revenue	287	238	244
Expenditures:			
Operating expenses	0	150	0
Total Expenditures	0	150	0
<b>Ending Balance</b>	<b><u>12,280</u></b>	<b><u>12,368</u></b>	<b><u>12,612</u></b>
Highest month-ending balance	12,280	12,478	12,612
Lowest month-ending balance	12,018	12,300	12,389

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Industry Assessments and Transfers made from the Severance Tax Fund			

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	277,928	304,593	330,285
Revenue:			
Severance Taxes	30,000	30,000	30,000
Investment Interest	7,191	6,366	6,975
<b>Total Revenue</b>	<b>37,191</b>	<b>36,366</b>	<b>36,975</b>
Expenditures:			
Personal Services	9,523	9,644	9,567
Operating Expenses	1,003	1,025	1,033
Travel/Capital Expenses	0	5	1
<b>Total Expenditures</b>	<b>10,526</b>	<b>10,674</b>	<b>10,601</b>
<b>Ending Balance</b>	<b><u>304,593</u></b>	<b><u>330,285</u></b>	<b><u>356,659</u></b>
Highest month-ending balance	307,610	334,272	359,993
Lowest month-ending balance	304,593	330,285	356,659

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Industry Assessments, Filing and Report Fees			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	191,987	138,616	160,654
Revenue:			
Sale of Services	504,398	96,326	248,478
Investment Income	4,152	3,183	3,634
Industry Assessments	380,000	380,000	389,668
Other	809	2,066	7,952
<b>Total Revenue</b>	<b>889,359</b>	<b>481,575</b>	<b>649,732</b>
Expenditures:			
Personal Services	274,814	270,088	270,122
Operating expenses	662,903	184,971	336,976
Travel Expenses	4,310	4,224	5,968
Capital Outlay	703	254	1,370
<b>Total Expenditures</b>	<b>942,730</b>	<b>459,537</b>	<b>614,436</b>
<b>Ending Balance</b>	<b><u>138,616</u></b>	<b><u>160,654</u></b>	<b><u>195,950</u></b>
Highest month-ending balance	232,634	186,759	207,430
Lowest month-ending balance	89,958	99,515	124,420

## AGENCY 14 - PUBLIC SERVICE COMMISSION

### FUND 21410 - NEBRASKA TELECOMMUNICATIONS RELAY SYSTEM FUND (86-313) 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 Telecommunications Relay Service (TRS) and the Nebraska Specialized Telecommunications Equipment Program (NSTEP) in Nebraska. Revenue is collected from a monthly surcharge on each telephone number or functional equivalent in the State. The Commission is required, before April 1 each year, to hold a public hearing to determine the amount of the surcharge necessary to carry out the Telecommunications Relay System Act. The surcharge shall become effective July 1, following the change.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Surcharge revenue (86-313)	\$.04 per line	\$.03 per line	\$.02 per line

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	673,525	910,629	892,896
<b>Revenue:</b>			
Surcharge revenue	973,764	726,381	491,460
Investment interest	17,800	17,191	16,556
Other/Transfers	82,696	5,666	57,120
<b>Total Revenue</b>	<b>1,074,260</b>	<b>749,238</b>	<b>565,136</b>
<b>Expenditures:</b>			
Personal services	80,493	87,160	89,330
Communication	580,697	539,152	487,550
Other operating	27,944	12,415	12,234
Travel	1,148	68	998
Capital Outlay	0	30	11
Other government aid	146,874	128,146	126,138
<b>Total Expenditures</b>	<b>837,156</b>	<b>766,971</b>	<b>716,261</b>
<b>Ending Balance</b>	<b><u>910,629</u></b>	<b><u>892,896</u></b>	<b><u>741,771</u></b>
Highest month-ending balance	910,629	942,898	931,369
Lowest month-ending balance	739,733	886,808	740,483

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

**FUND 21420 – MOISTURE TESTING FUND (86-313)  
EXPENDED IN PROGRAM 64**

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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Moisture testing fees (89-1,104)	\$25 or \$50	\$25 or \$50	\$25 or \$50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	44,596	52,256	68,792
Revenue:			
Moisture test exam fee	31,750	31,350	32,360
Interest	1,114	1,134	1,496
Other	13,864	-823	2,069
<b>Total Revenue</b>	<b>46,728</b>	<b>31,661</b>	<b>35,925</b>
Expenditures:			
Operating Expenses	13,532	14,490	16,048
Travel/Capital outlay	25,536	635	24,596
<b>Total Expenditures</b>	<b>39,068</b>	<b>15,125</b>	<b>40,644</b>
<b>Ending Balance</b>	<b><u>52,256</u></b>	<b><u>68,792</u></b>	<b><u>64,073</u></b>
Highest month-ending balance	60,544	74,032	91,958
Lowest month-ending balance	32,547	47,538	64,073

**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.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Soybean check-off Audits (88-545.01):			
Non-licensed warehouse	\$180		
State-licensed warehouse	\$120		

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	40,176	44,840	42,883
Revenue:			
Sales of services	6,360	1,260	4,960
Interest	1,019	840	868
<b>Total Revenue</b>	<b>7,379</b>	<b>2,100</b>	<b>5,828</b>
Expenditures:			
Operating Expenses	2,307	1,213	0
Capital Outlay	408	2,844	0
<b>Total Expenditures</b>	<b>2,715</b>	<b>4,057</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>44,840</u></b>	<b><u>42,883</u></b>	<b><u>48,711</u></b>
Highest month-ending balance	46,780	42,883	48,711
Lowest month-ending balance	40,738	41,000	42,957

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Manufactured Homes			
Seal (per transportable section)	\$140	\$100	\$200
Recreational Vehicles			
Seal	\$22.50	\$10	\$10
Plans:			
New Model	\$32.50	\$15	\$15
Q,A, Manual	\$65	\$30	\$30
Typicals	\$16.25	\$7.50	\$7.50
Revisions	\$24.38	\$11.25	\$11.25
Calculations	\$24.38	\$11.25	\$11.25
New Mfg (one time fee)	\$487.50	\$225	\$225
Yearly Renewal	\$65	\$30	\$30
Inspections:			
Unapproved Model	\$250	\$250	\$250
Factory	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	628,112	837,039	758,943
Revenue:			
Interest Income	18,436	16,039	14,076
Licensing and permit fees	558,278	321,274	264,500
Miscellaneous	4,579	10,915	3,685
<b>Total Revenue</b>	<b>581,293</b>	<b>348,228</b>	<b>282,261</b>
Expenditures:			
Personal services	255,446	268,674	275,825
Operating expenses	100,616	143,402	114,050
Travel expenses	16,149	12,850	13,747
Capital outlay	155	1,398	2,188
<b>Total Expenditures</b>	<b>372,366</b>	<b>426,324</b>	<b>405,810</b>
<b>Ending Balance</b>	<b><u>837,039</u></b>	<b><u>758,943</u></b>	<b><u>635,394</u></b>
Highest month-ending balance	837,039	845,980	751,637
Lowest month-ending balance	683,709	758,943	635,394

**AGENCY 14 - PUBLIC SERVICE COMMISSION**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Surcharge on intrastate portion of phone bills	6.95%	6.95%	6.95%

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	27,392,018	30,318,120	34,599,347

Revenue:			
Universal service fund surcharge	51,481,986	50,378,478	49,819,181
Interest	732,876	664,519	718,676
Other	102	1,448	2,066
<b>Total Revenue</b>	<b>52,214,964</b>	<b>51,044,445</b>	<b>50,539,923</b>

Expenditures:			
Personal services	442,229	484,869	481,934
Operating expenses	200,370	194,924	168,248
Travel expenses	150	2,634	5,383
Capital outlay	4,669	1,362	11,923
State aid	48,641,444	46,079,429	49,307,589
<b>Total Expenditures</b>	<b>49,288,862</b>	<b>46,763,218</b>	<b>49,975,077</b>

<b>Ending Balance</b>	<u><b>30,318,120</b></u>	<u><b>34,599,347</b></u>	<u><b>35,164,193</b></u>
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Highest month-ending balance	34,738,042	38,169,084	39,603,855
Lowest month-ending balance	27,073,677	31,747,747	33,480,986

## AGENCY 16 - DEPARTMENT OF REVENUE

### FUND 1000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Bingo tax/percent of gross receipts (9-239):	3%	3%	3%
Lottery & keno tax/percent of gross receipts (9-429 & 9-648):	2%	2%	2%
Pickle card distributor tax/ percent of gross sales (9-344):	10%/definite profit	10%/definite profit	10%/definite profit
Percentage of all taxes collected in Fund 21660 (9-1,101):	60%	60%	60%
Charitable Gaming license fees:			
Bingo license (9-233): **	\$ 30/ 100	\$ 30-100	\$ 30-100
Gaming Manager (9-232.01): **	\$ 100	\$ 100	\$ 100
Special Event Bingo Permit (9-230.01):	\$ 15	\$ 15	\$ 15
Annual city permit (9-236) - repealed 9/1/07	\$ 10	\$ 10	\$ 10
Commercial Lessor License bingo Hall (9-255.06): **	\$ 200	\$ 200	\$ 200
Manufacturer biennial license (9-332):	\$ 3,050	\$ 3,050	\$ 3,050
Distributor biennial license (9-330):	\$ 3,050	\$ 3,050	\$ 3,050
Lottery by Sale of Pickle Cards (9-328):**	\$ 200-300	\$ 200-300	\$ 200-300
Utilization-of-funds member (9-328): **	\$ 40	\$ 40	\$ 40
Lottery-Raffle License (9-424):	\$ 30	\$ 30	\$ 30
Lottery-Raffle Special permit (9-426):	\$ 10	\$ 10	\$ 10
County/City Lottery Biennial License (9-631):	\$ 100	\$ 100	\$ 100
Lottery Operator Biennial License (9-631):	\$ 500	\$ 500	\$ 500
** Biennial license starting October 1, 2001.			
Mechanical Amusement Devices, occupation tax, full year/half year (77-3004):	\$ 35/20	\$ 35/20	\$ 35/20
Sales tax permits (77-2705):***	\$ 0	\$ 0	\$ 0
Lodging tax permits (77-2705 & 81-1260):***	\$ 0	\$ 0	\$ 0
Litter fee license (77-2705 & 81-1559): ***	\$ 0	\$ 0	\$ 0
*** LB 32 (2002) removed fee			
Cigarette dealers' license (77-2612):	\$ 500	\$ 500	\$ 500
Non-resident contractor registration & permits (77-3103) – repealed by LB 162 (2009):	\$ 25	\$ 25	\$ 25
County lodging tax administration fee/percent of taxes collected (81-1261):	3%	3%	3%
Pari-mutuel wagering tax (2-1208.01):	First \$10 m. exempt then 2.5% up to \$73 m. and then 4% over \$73m.		

**AGENCY 16 - DEPARTMENT OF REVENUE**

**FUND 10000 - GENERAL FUND (CONT'D.)**

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Revenue:			
Pari-mutuel Wagering Tax	128,409	143,140	149,535
Pari-mutuel Wagering Tax Refunds	0	0	0
Entertainment Tax	428,540	416,816	405,685
Mechanical Amusement Devices refunds	-915	-20	-425
Bingo, Lottery & Distributor Taxes	3,119,870	3,205,458	3,281,299
Bingo, Lottery & Distributor Refunds	-269	-359	-518
Lodging Tax Administration Fee	503,789	520,608	576,980
General Business Fees	134,445	120,855	144,932
Cigarette Dealer Licenses	22,500	20,500	20,000
Documentary Stamp Tax	19,905	70,363	331,156
Uranium Severance Tax	181,034	113,313	83,972
New Markets Jobs Application Fee	35,000	25,000	20,000
Bingo, Lottery & Distributor License	102,540	124,970	78,790
Bingo, Lottery & Distributor License Refunds	-1,275	-510	-622

## AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

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

#### Schedule of Fees and Taxes

2012-13

2013-14

2014-15

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

#### Fund Summary

2012-13

2013-14

2014-15

#### **Beginning Balance**

613,464

622,639

618,400

Revenue:			
Investment Interest	14,832	12,383	12,595
Operating Transfers In	793,900	793,900	793,900
Operating Transfers Out	0	0	0
<b>Total Revenue</b>	<b>808,732</b>	<b>806,283</b>	<b>806,495</b>

Expenditures:			
Salaries	597,465	602,789	583,303
Benefits	195,652	207,733	197,377
Operating	6,440	0	0
Travel	0	0	0
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>799,557</b>	<b>810,522</b>	<b>780,680</b>

#### **Ending Balance**

622,639

618,400

644,215

Highest month-ending balance

971,769

947,214

966,701

Lowest month-ending balance

307,002

312,902

276,020

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Airline tax (77-1250):	3%	3%	3%
Carline tax (77-684):	3%	3%	3%
Motor fleet tax (60-3,202):	3%	3%	3%
Uniform System for Preparation of Tax Records (77-1332):	-----Actual Cost-----		
Assessor's reference manuals:	\$ 65	\$ 65	\$ 65
Contents only, no binder or tabs:	\$ 50	\$ 50	\$ 50
Statute section of assessor's reference manual:	\$ 25	\$ 25	\$ 25
Assessor examination:	\$ 50	\$ 50	\$ 50
Assessor examination and study guide:	\$ 100	\$ 100	\$ 100

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	245,368	520,601	777,216

Revenue:			
PTAS Fees 77-1331	42,765	172,899	171,877
Fleet Proration Fees	284,232	285,015	289,230
Registration / License Fees	34,514	22,530	37,708
Investment Income	4,891	10,651	13,652
Operating Transfers In	154,373	153,192	135,862
Operating Transfer Out	0	0	0
Miscellaneous Revenues	11,447	1,392	788
Fines, Forfeitures & Penalties	10,000	12,850	13,850
Nongrant Reimbursements	747,128	229,258	4,506
Miscellaneous Adjustments	125	0	-8,174
Examination Fees	0	1,925	2,400
<b>Total Revenue</b>	<b>1,289,475</b>	<b>889,712</b>	<b>661,699</b>

Expenditures:			
Salaries	637,864	235,770	245,722
Benefits	198,712	51,165	63,570
Operating	150,930	337,972	165,047
Travel	26,736	3,192	3,445
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>1,014,242</b>	<b>633,097</b>	<b>477,784</b>

<b>Ending Balance</b>	<u><b>520,601</b></u>	<u><b>777,216</b></u>	<u><b>961,131</b></u>
Highest month-ending balance	542,664	792,073	945,211
Lowest month-ending balance	81,582	315,684	619,856

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Airline Tax (77-1249)	-----	Statutory Formula	-----
Carline Tax (77-684)	-----	Statutory Formula	-----

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	1,112,597	1,291,160	1,304,512
Revenue:			
Airline Tax	1,027,352	1,488,873	832,566
Carline Tax	4,293,083	3,612,017	3,467,751
Operating Transfers Out	-5,145,772	-5,106,386	-4,528,738
Carline Refunds	0	0	0
Airline Tax Refunds	-14,853	0	-272,477
Investment Interest	18,753	18,848	17,895
Misc. Adjustment	0	0	272,477
Total Revenue	178,563	13,352	-210,526
<b>Ending Balance</b>	<b>1,291,160</b>	<b>1,304,512</b>	<b>1,093,986</b>
Highest month-ending balance	3,881,555	3,811,877	3,342,612
Lowest month-ending balance	126,089	145,476	164,378

## 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

2012-13

2013-14

2014-15

Funds are transferred based on legislative appropriations.

#### Fund Summary

2012-13

2013-14

2014-15

#### **Beginning Balance**

689,645

2,248,517

1,091,214

Revenue:			
Investment Interest	38,347	34,648	36,069
Reimbursements Non-government	10,874	2,575	4,284
Miscellaneous Sales Receipts	0	14	0
Sale of Surplus Property	1,975	480	852
Revenue Settlements	4,700	2,000	2,300
Operating Transfers In	18,000,000	17,000,000	18,000,000
<b>Total Revenue</b>	<b>18,055,896</b>	<b>17,039,717</b>	<b>18,043,505</b>

Expenditures:			
Salaries	1,030,870	1,045,001	1,077,826
Benefits	269,577	294,361	298,261
Operating	15,113,331	16,799,484	16,471,362
Travel	55,032	37,198	64,377
Capital Outlay	28,214	20,976	30,734
<b>Total Expenditures</b>	<b>16,497,024</b>	<b>18,197,020</b>	<b>17,942,560</b>

#### **Ending Balance**

2,248,517

1,091,214

1,192,159

Highest month-ending balance

3,072,190

3,321,775

3,221,793

Lowest month-ending balance

1,004,675

1,066,476

1,195,242

**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 unprotected receipts which have been distributed.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Collection Fee (77-4310.01)	5%	5%	5%

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	34,864	63,477	93,267
Revenue:			
Taxes	35,408	32,979	-10,044
Investment Interest	792	879	909
Operating Transfers Out	0	0	0
Other Licenses/Permits	620	-227	-88
<b>Total Revenue</b>	<b>36,820</b>	<b>33,631</b>	<b>-9,223</b>
Expenditures:			
Salaries	6,822	3,025	6,921
Benefits	1,385	816	1,955
<b>Total Expenditures</b>	<b>8,207</b>	<b>3,841</b>	<b>8,876</b>
<b>Ending Balance</b>	<b><u>63,477</u></b>	<b><u>93,267</u></b>	<b><u>75,168</u></b>
Highest month-ending balance	63,477	93,268	75,910
Lowest month-ending balance	27,847	21,713	27,407

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Application Fee (77-2704.55)	0	0	0

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0		
Revenue:			
Application Fees	0	0	0
Investment Interest	0	0	0
<b>Total Revenue</b>	0	0	0
Expenditures:			
Salaries	0	0	0
Benefits	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

Actual expenses are withheld from taxes collected.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

20,247

36,951

52,765

Revenue:			
Operating Transfers In	120,000	120,000	60,000
Operating Transfers Out	0	0	0
Investment Interest	744	659	734
<b>Total Revenue</b>	<b>120,744</b>	<b>120,659</b>	<b>60,734</b>

Expenditures:			
Salaries	73,045	69,889	70,398
Benefits	19,544	23,883	24,229
Operating	11,451	11,073	12,002
<b>Total Expenditures</b>	<b>104,040</b>	<b>104,845</b>	<b>106,629</b>

**Ending Balance**

**36,951**

**52,765**

**6,870**

Highest month-ending balance  
Lowest month-ending balance

65,906  
3,968

57,250  
4,492

66,257  
6,870

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

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

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

29,475

6,855

47,222

Revenue:			
Operating Transfers In	50,000	100,000	50,000
Operating Transfers Out	0	0	0
Investment Interest	671	530	575
<b>Total Revenue</b>	<b>50,671</b>	<b>100,530</b>	<b>50,575</b>

Expenditures:			
Salaries	57,712	45,431	67,712
Benefits	15,579	14,585	22,414
Operating	0	147	0
<b>Total Expenditures</b>	<b>73,291</b>	<b>60,163</b>	<b>90,126</b>

**Ending Balance**

**6,855**

**47,222**

**7,671**

Highest month-ending balance

52,403

49,451

45,466

Lowest month-ending balance

6,855

3,814

6,325

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

LB 385 (2011) modified the Act to provide that, beginning July 1, 2014, the amount of state matching funds will be limited to \$250,000 each fiscal year and the amount remitted by an individual participating entity to \$50,000 per fiscal year until a total of \$250,000 from all participating entities is reached. In addition, any eligible entity planning on administering an eligible program under the Act shall notify the Department of the amount the entity plans to remit for each of the next two fiscal years no later than September 1 of each even-numbered year beginning in 2012. The changes provided for in LB 385 suspend the current program for the biennium (FY11-12 & FY12-13) and then reinstitute it with the modifications noted above. (NOTE: No eligible entity notified the Department of their intent to participate for the biennium beginning July 1, 2013, or for the biennium beginning July 1, 2015).

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
State matching funds provided on a dollar for dollar basis.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	11,595	11,872	12,102
Revenue:			
Other Private Sources	0	0	0
Investment Interest	277	230	239
<b>Total Revenue</b>	<b>277</b>	<b>230</b>	<b>239</b>
Expenditures:			
Other Government Aid	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>11,872</u></b>	<b><u>12,102</u></b>	<b><u>12,341</u></b>
Highest month-ending balance	11,872	12,102	12,341
Lowest month-ending balance	11,618	11,891	12,341

**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**

**2012-13**

**2013-14**

**2014-15**

Actual expenses are withheld from the fees collected.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

7,632

9,690

3,801

Revenue:			
Investment Interest	146	141	95
Operating Transfers In	20,000	10,000	20,000
Total Revenue	20,146	10,141	20,095

Expenditures:			
Salaries	12,933	10,935	13,801
Benefits	3,866	3,744	4,741
Operating	1,289	1,351	1,452
Total Expenditures	18,088	16,030	19,994

**Ending Balance**

**9,690**

**3,801**

**3,902**

Highest month-ending balance

10,776

10,999

11,549

Lowest month-ending balance

348

2,530

291

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Administrative fee against gross severance tax receipts (57-705)	1%	1%	1%

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	87,767	131,399	193,126
Revenue:			
Severance Tax	48,468	64,306	45,097
Investment Interest	2,441	2,932	4,127
Operating Transfers Out	0	0	0
<b>Total Revenue</b>	<b>50,909</b>	<b>67,238</b>	<b>49,224</b>
Expenditures:			
Salaries	5,324	3,964	4,401
Benefits	1,953	1,547	1,826
<b>Total Expenditures</b>	<b>7,277</b>	<b>5,511</b>	<b>6,227</b>
<b>Ending Balance</b>	<b><u>131,399</u></b>	<b><u>193,126</u></b>	<b><u>236,123</u></b>
Highest month-ending balance	131,399	192,426	235,424
Lowest month-ending balance	92,129	133,787	195,483

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Incentive Application Fee – Tier 1 (77-5723):	\$ 1,000	\$ 1,000	\$ 1,000
Incentive Application Fee – Tiers 2,3,5 (77-5723):	\$ 2,500	\$ 2,500	\$ 2,500
Incentive Application Fee – Tier 4 (77-5723):	\$ 5,000	\$ 5,000	\$ 5,000
Incentive Application Fee – Tier 6 (77-5723):	\$10,000	\$10,000	\$10,000
Incentive Application Fee - Rural Dev. (77-27,187.02):	\$ 500	\$ 500	\$ 500

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	<b>34,678</b>	<b>18,547</b>	<b>13,756</b>
Revenue:			
Incentive Application Fees	116,500	153,000	165,500
Investment Interest	1,375	1,091	868
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Total Revenue</b>	<b>117,875</b>	<b>154,091</b>	<b>166,368</b>
Expenditures:			
Salaries	98,460	120,141	115,116
Benefits	35,546	38,741	37,149
Operating	0	0	0
<b>Total Expenditures</b>	<b>134,006</b>	<b>158,882</b>	<b>152,265</b>
<b>Ending Balance</b>	<b><u>18,547</u></b>	<b><u>13,756</u></b>	<b><u>27,859</u></b>
Highest month-ending balance	126,661	121,097	112,744
Lowest month-ending balance	3,770	13,756	8,695

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<b><u>Schedule of Fees and Taxes</u></b>		<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Annual Report	(77-3,109) :		-	-
Tax Expenditure Report	(77-3,109) :		-	-
State Funds Booklet	(77-3,109) :		-	-

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	31,351	6,615	3,200
Revenue:			
Sales of Publications	845	1,947	835
Investment Interest	373	88	50
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Total Revenue</b>	<b>1,218</b>	<b>2,035</b>	<b>885</b>
Expenditures:			
Salaries	18,828	3,796	989
Benefits	7,126	1,654	457
Operating	0		
<b>Total Expenditures</b>	<b>25,954</b>	<b>5,450</b>	<b>1,446</b>
<b>Ending Balance</b>	<b><u>6,615</u></b>	<b><u>3,200</u></b>	<b><u>2,639</u></b>
Highest month-ending balance	27,664	6,333	3,006
Lowest month-ending balance	6,615	3,065	2,114

## 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.

<b>Schedule of Fees and Taxes</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
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

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	1,613,785	2,278,598	3,128,421
Revenue:			
Bingo, Lottery, and Distributor Tax	2,073,294	2,136,534	2,181,176
Bingo, Lottery and Distributor Tax Refunds	-180	-239	-345
Bingo, Lottery, and Distributor License	66,900	124,970	78,790
Bingo, Lottery, and Distributor Refunds	-1,040	-510	-300
Investment Interest	49,475	54,593	71,523
Reimbursable Non-governmental Sources	58	0	0
Other Private Sources	80	40	-20
Miscellaneous Adjustments	1	0	0
Operating Transfers Out	-50,000	-50,000	-50,000
Clearing Account	0	114	-17
Sale of Surplus Property	75	0	0
<b>Total Revenue</b>	<b>2,138,663</b>	<b>2,265,502</b>	<b>2,280,807</b>
Expenditures:			
Salaries	939,644	903,406	920,029
Benefits	274,772	276,029	290,151
Operating	178,834	173,674	223,422
Travel	49,978	58,486	47,782
Capital Outlay	30,621	4,084	9,562
<b>Total Expenditures</b>	<b>1,473,849</b>	<b>1,415,679</b>	<b>1,490,946</b>
<b>Ending Balance</b>	<b><u>2,278,599</u></b>	<b><u>3,128,421</u></b>	<b><u>3,918,282</u></b>
Highest month-ending balance	2,743,698	3,377,292	4,514,894
Lowest month-ending balance	1,818,872	2,578,490	3,325,506

**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.

<b>Schedule of Fees and Taxes</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
License fees	(77-4010) :	\$ 25	\$ 25	\$ 25
Tobacco Products (other than Snuff)	(77-4008) :	20%	20%	20%
Snuff	(77-4008) :	\$0.44 per oz.	\$0.44 per oz.	\$0.44 per oz

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	4,860,991	7,389,790	6,858,456
Revenue:			
Tobacco Products Tax	9,654,227	9,632,708	9,440,855
Tobacco Products Refund	-1,097	-359,018	-40,523
Tobacco Products License	875	625	425
Investment Interest	210,846	227,397	221,950
Operating Transfers Out	-7,000,000	10,000,000	-10,000,000
<b>Total Revenue</b>	<b>2,864,851</b>	<b>-498,288</b>	<b>-377,293</b>
Expenditures:			
Salaries	20,743	19,542	15,870
Benefits	6,242	6,106	5,480
Operating	9,067	7,398	8,023
<b>Total Expenditures</b>	<b>36,052</b>	<b>33,046</b>	<b>29,373</b>
<b>Ending Balance</b>	<b><u>7,389,790</u></b>	<b><u>6,858,456</u></b>	<b><u>6,451,790</u></b>
Highest month-ending balance	13,479,446	16,004,251	15,571,581
Lowest month-ending balance	5,646,004	6,858,456	6,451,789

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfers from the Highway Trust Fund as directed by the Legislature.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,510,046	1,991,418	2,240,877

Revenue:			
Federal Grant	0	3,380	1,620
Investment Interest	41,094	40,574	46,445
Operating Transfers In	1,700,000	1,500,000	1,500,000
Operating Transfers Out	0	0	0
Sale of Surplus Property/Misc. Revenue	0	0	100
Reimbursable Non-governmental	35	0	0
<b>Total Revenue</b>	<b>1,741,129</b>	<b>1,543,954</b>	<b>1,548,165</b>

Expenditures:			
Salaries	861,661	894,537	859,339
Benefits	255,210	280,797	278,894
Operating	126,985	98,483	86,151
Travel	15,904	20,678	15,500
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>1,259,760</b>	<b>1,294,495</b>	<b>1,239,884</b>

<b>Ending Balance</b>	<u><b>1,991,418</b></u>	<u><b>2,240,877</b></u>	<u><b>2,549,158</b></u>
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Highest month-ending balance	1,994,819	2,244,278	2,556,559
Lowest month-ending balance	1,564,655	2,027,564	2,249,443

**AGENCY 16 - DEPARTMENT OF REVENUE**

**FUND 21750 – COMPULSIVE GAMBLERS ASSISTANCE FUND  
EXPENDED IN PROGRAM 164**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

The activities of the Commission are funded from the Compulsive Gamblers Assistance Fund. The Fund receives the first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after the payment of prizes, operating expenses, and the initial \$500,000 transfer. In addition, the Fund receives any portion of administrative funds received by the Charitable Gaming Division that are unused by the Division, the amount not to exceed \$50,000. Other sources of revenue include \$250,000 appropriated from the Nebraska Health Care Cash Fund and transferred to the Fund.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Statutorily determined and appropriated amounts.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,355,106	1,728,975	1,703,124

Revenue:			
Investment Income	39,768	34,899	34,658
Misc. Revenue	1,205	0	0
Operating Transfers In	1,227,286	1,169,573	1,275,423
<b>Total Revenue</b>	<b>1,268,259</b>	<b>1,204,472</b>	<b>1,310,081</b>

Expenditures:			
Salaries	24,157	79,842	35,210
Benefits	6,457	7,602	23,490
Operating	4,179	10,523	99,736
Travel	4,268	2,050	5,136
Capital Outlay	0	0	0
Government Aid to Individuals	-135,069	-86	0
Contractual Aid	990,398	1,130,392	1,360,766
<b>Total Expenditures</b>	<b>894,390</b>	<b>1,230,323</b>	<b>1,524,338</b>

<b>Ending Balance</b>	<b><u>1,728,975</u></b>	<b><u>1,703,124</u></b>	<b><u>1,488,867</u></b>
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Highest month-ending balance	1,898,016	2,042,817	2,141,548
Lowest month-ending balance	1,161,780	1,548,807	1,490,533

## AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Amateur event fee (81-8,130, 003.03) :	\$ 50	\$ 50	\$ 50
Professional event fee (81-8,130.01, 003.03) :	\$ 175	\$ 175	\$ 175
Annual License Fees: (81-8,130 , 003.03)			
Matchmaker:	\$ 50	\$ 50	\$ 50
Referee:	\$ 35	\$ 35	\$ 35
Physician, Manager, Judge, Timekeepers, Announcer, Seconds, Contestant fee :	\$ 20	\$ 20	\$ 20
Athletic tax: (81-8,135) :	5% of gross receipts plus 5% sale of TV rights		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
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<b>Beginning Balance</b>	158,467	156,608	205,150
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Revenue:			
Retailers Sales & Use Tax	351	-497	-607
Professional Wrestling Tax	0	0	0
Professional Boxing Tax	252	0	0
Amateur Boxing Tax	0	0	0
Amateur MMA Athletic Tax	0	0	0
Professional MMA Athletic Tax	0	0	0
Professional/Amateur MMA Athletic Tax	45,814	39,377	80,930
Entertainment Tax	0	59,665	105,165
General Business Fees	28	0	0
Miscellaneous License Fees and Charges	25,480	24,982	19,625
Fines, Forfeits, and Penalties	172	0	0
Investment Interest	3,745	3,267	5,981
Miscellaneous Collection Fee	492	307	332
<b>Total Revenue</b>	<b>76,334</b>	<b>127,101</b>	<b>211,426</b>

Expenditures:			
Salaries	34,592	33,793	35,950
Benefits	19,981	22,085	24,346
Operating	8,250	9,374	8,359
Travel	8,260	5,747	5,422
Per Diems	7,110	7,560	8,370
<b>Total Expenditures</b>	<b>78,193</b>	<b>78,559</b>	<b>82,447</b>

<b>Ending Balance</b>	<b><u>156,608</u></b>	<b><u>205,150</u></b>	<b><u>334,129</u></b>
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Highest month-ending balance	165,888	215,124	352,886
Lowest month-ending balance	151,282	142,828	261,281

**AGENCY 16 - DEPARTMENT OF REVENUE**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfers from the General Fund	\$ 110,000,000	\$ 113,000,000	\$ 138,000,000

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	6,370,890	3,634,920	3,192,702
Revenue:			
Operating Transfers In	110,000,000	113,000,000	138,000,000
Miscellaneous Adjustments	437,768	443,177	811,783
Investment Interest	714,300	543,620	635,128
<b>Total Revenue</b>	<b>111,152,068</b>	<b>113,986,797</b>	<b>139,446,911</b>
Expenditures:			
Aid to Local Governments	113,888,038	114,429,015	139,463,600
<b>Total Expenditures</b>	<b>113,888,038</b>	<b>114,429,015</b>	<b>139,463,600</b>
<b>Ending Balance</b>	<b><u>3,634,920</u></b>	<b><u>3,192,702</u></b>	<b><u>3,176,013</u></b>
Highest month-ending balance	116,885,408	117,114,661	142,026,115
Lowest month-ending balance	2,649,775	2,736,505	2,744,551

**AGENCY 17 - DEPARTMENT OF AERONAUTICS**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	6,991,219	7,412,756	7,627,543
Revenue:			
Aviation fuel taxes	1,427,878	1,384,378	1,284,276
State aircraft pool	241,713	197,666	160,734
Trust fund income	208,206	168,125	165,418
State airfields-operation and rental	453,720	455,097	494,682
Federal funds	13,065,440	14,526,511	14,813,769
Loan repayments	370,044	359,367	338,262
Navigational aids	200,285	192,487	181,347
Other	563,661	487,389	961,086
<b>Total Revenue</b>	<b>16,530,947</b>	<b>17,771,020</b>	<b>18,399,574</b>
Expenditures:			
State aircraft pool	324,409	259,143	213,305
Hanger/fuel/aerial app. loans	295,022	566,488	72,956
Operation of state airfields	452,626	416,815	691,744
Navigational aids	328,669	338,280	422,168
Pavement preservation	192,220	166,044	103,061
Airport development aid	13,170,436	14,584,858	14,747,189
Other	1,346,027	1,224,605	1,345,912
<b>Total Expenditures</b>	<b>16,109,409</b>	<b>17,556,233</b>	<b>17,596,335</b>
<b>Ending Balance</b>	<b><u>7,412,756</u></b>	<b><u>7,627,543</u></b>	<b><u>8,430,783</u></b>
Highest month-ending cash balance	7,473,483	7,808,360	8,685,879
Lowest month-ending cash balance	6,992,968	7,312,654	7,499,522

**AGENCY 17 - DEPARTMENT OF AERONAUTICS**

**FUND 21710 (cont'd)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Aviation Fuel Tax (3-148):			
Gasoline	5¢/gal.	5¢/gal.	5¢/gal.
Jet fuel	3¢/gal.	3¢/gal.	3¢/gal.
Fuel tax refund/air schools	3-5¢/gal.	3-5¢/gal.	3-5¢/gal.
State aircraft pool (3-106):			
Aircraft charges/per mile	\$3.50-5.00	\$3.58-4.75	\$3.58-3.75
Pilot charges/per hour	\$66.00	\$68.00	\$68.00
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	2.6-7.3¢	2.8-7.8¢	2.8-7.8¢
Cash rent farm lease/acre	\$150-200	\$150-300	\$150-300
Charge for use of airfield to conduct business (flight training, etc.)/annual	\$125-1,525	\$125-1,525	\$125-1,525

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Annual product registration (amount designated in 2-2634 for Fund 2075)	\$30	\$30	\$30

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	289,831	290,678	246,542
Revenue:			
General business fees	352,530	356,130	371,282
Investment interest	7,545	5,859	4,713
Miscellaneous	5,513	8,226	4,178
<b>Total Revenue</b>	<b>365,588</b>	<b>370,215</b>	<b>380,173</b>
Expenditures:			
Animal and Plant Health Protection	364,741	414,351	427,303
<b>Total Expenditures</b>	<b>364,741</b>	<b>414,351</b>	<b>427,303</b>
<b>Ending Balance</b>	<b><u>290,678</u></b>	<b><u>246,542</u></b>	<b><u>199,412</u></b>
Highest month-ending balance	430,789	414,981	374,820
Lowest month-ending balance	186,291	169,266	105,788

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
SEE ABOVE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	166,271	175,063	85,141
Revenue:			
Interest	3,816	3,282	1,503
Grants – other state agencies	56,279	9,715	193,969
Total Revenue	60,095	12,997	195,472
Expenditures:			
Animal and Plant Health Protection	51,303	102,919	230,702
Total Expenditures	51,303	102,919	230,702
<b>Ending Balance</b>	<u>175,063</u>	<u>85,141</u>	<u>49,911</u>
Highest month-ending balance	176,034	178,165	165,777
Lowest month-ending balance	139,051	85,142	29,633

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Application/Permit Fee (2-2705.01)	\$50	\$50	\$50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	2,352	6,982	9,092
Revenue:			
Application/permit fee	8,700	6,200	6,100
Interest	97	127	134
<b>Total Revenue</b>	<b>8,797</b>	<b>6,327</b>	<b>6,234</b>
Expenditures:			
Food Safety and Consumer Protection	4,167	4,217	5,726
<b>Total Expenditures</b>	<b>4,167</b>	<b>4,217</b>	<b>5,726</b>
<b>Ending Balance</b>	<b><u>6,982</u></b>	<b><u>9,092</u></b>	<b><u>9,600</u></b>
Highest month-ending balance	7,139	8,292	8,601
Lowest month-ending balance	2,062	4,993	4,810

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Grain Inspection (2-3814)		----- See description -----	
Grain Analysis (2-3814)		----- See description -----	
Grain Certificate (2-3814)		----- See description -----	

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

**FUND 20780 - WEED BOOK CASH FUND (81-201.05)  
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	58,596	62,671	68,463
Revenue:			
Book publication	9,890	13,163	12,320
Interest	1,421	1,271	1,382
Miscellaneous	-151	65	0
<b>Total Revenue</b>	<b>11,160</b>	<b>14,499</b>	<b>13,702</b>
Expenditures:			
Animal and Plant Health Protection	7,085	8,707	8,921
<b>Total Expenditures</b>	<b>7,085</b>	<b>8,707</b>	<b>8,921</b>
<b>Ending Balance</b>	<b><u>62,671</u></b>	<b><u>68,463</u></b>	<b><u>73,244</u></b>
Highest month-ending balance	61,944	67,485	72,224
Lowest month-ending balance	58,274	64,544	69,590

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund)	\$70	\$15	\$15
Pesticide dealer license (2-2635)	\$25	\$25	\$25
Duplicate dealer's license (2-2635)	\$10	\$10	\$10
Late fees (2-2634, 2-2635)	25% of fee due and owing per month, NTE 100%		
Aerial Applicator (2-2656)	\$100	\$100	\$100

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	773,043	958,752	843,157
<b>Revenue:</b>			
Product registration	421,720	184,510	185,640
Interest	20,335	17,742	15,800
Reimbursement	1,057	925	0
Dealers	32,375	33,050	31,575
Penalties	8,379	11,625	11,255
Miscellaneous	4,771	1,752	407
Aerial Applicator license	11,900	12,200	11,800
<b>Total Revenue</b>	<b>500,537</b>	<b>261,804</b>	<b>256,477</b>
<b>Expenditures:</b>			
Animal and Plant Health Protection	264,590	318,974	280,680
Shared Services	50,238	58,425	56,601
<b>Total Expenditures</b>	<b>314,828</b>	<b>377,399</b>	<b>337,281</b>
<b>Ending Balance</b>	<b><u>958,752</u></b>	<b><u>843,157</u></b>	<b><u>762,353</u></b>
Highest month-ending balance	1,034,793	957,789	863,539
Lowest month-ending balance	678,775	841,083	737,857

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Inspection Fees (54-856)	NTE 15¢/ton	NTE 15¢/ton	NTE 15¢/ton
Inspection Fees (54-856) actual*	.06¢/ton**	.06¢/ton**	.06¢/ton**
Small Package Inspection Fees (paid in lieu of inspection fee) (54-856)	\$25	\$25	\$25
License Fees (54-850)	\$15	\$15	\$15

Note: The minimum inspection fee is five dollars.

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

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	500,427	705,826	882,786
Revenue:			
Inspection fee	908,585	878,022	932,495
Firm registration	30,225	54,009	33,510
Interest	17,410	17,445	19,249
Miscellaneous	7,136	4,254	50,983
<b>Total Revenue</b>	<b>963,356</b>	<b>953,730</b>	<b>1,036,237</b>
Expenditures:			
Animal and Plant Health Protection	310,608	334,176	491,210
Shared Services	447,349	426,439	533,291
Ag Promotion and Development	0	16,155	35,056
<b>Total Expenditures</b>	<b>757,957</b>	<b>776,770</b>	<b>1,059,558</b>
<b>Ending Balance</b>	<b><u>705,826</u></b>	<b><u>882,786</u></b>	<b><u>859,465</u></b>
Highest month-ending balance	974,766	1,129,562	1,173,364
Lowest month-ending balance	609,616	772,112	833,032

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
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.

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	196,595	308,906	355,049
Revenue:			
Inspection fee	451,332	417,276	425,801
Firm registration	25,405	25,810	27,275
Interest	8,677	8,317	9,383
Miscellaneous	8,474	15,829	7,254
<b>Total Revenue</b>	<b>493,888</b>	<b>467,232</b>	<b>469,713</b>
Expenditures:			
Animal and Plant Health Protection	201,084	223,543	207,358
Shared Services	180,493	197,546	199,917
<b>Total Expenditures</b>	<b>381,577</b>	<b>421,089</b>	<b>407,275</b>
<b>Ending Balance</b>	<b>308,906</b>	<b>355,049</b>	<b>417,487</b>
Highest month-ending balance	456,900	504,965	563,631
Lowest month-ending balance	308,851	355,000	417,437

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**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Import egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Turkey fees (2-3408)	NTE 3¢/turkey	NTE 3¢/turkey	NTE 3¢/turkey
Egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Import egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Turkey fees (2-3408) actual	2¢/tom	2¢/tom	2¢/tom
Turkey fees (2-3408) actual	1.5¢/hen	1.5¢/hen	1.5¢/hen

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	81,269	58,650	42,900
Revenue:			
Egg fees	228,487	235,152	236,749
Turkey fees	25,825	19,361	28,761
Import egg fees	39,911	42,327	43,287
Interest	12,080	1,340	1,801
Egg fee refunds and miscellaneous adjustments	-151,846	-149,521	-176,211
<b>Total Revenue</b>	<b>154,457</b>	<b>148,659</b>	<b>134,387</b>
Expenditures:			
Ag Promotion and Development	177,076	164,409	86,337
<b>Total Expenditures</b>	<b>177,076</b>	<b>164,409</b>	<b>86,337</b>
<b>Ending Balance</b>	<b><u>58,650</u></b>	<b><u>42,900</u></b>	<b><u>90,950</u></b>
Highest month-ending balance	121,103	87,942	110,687
Lowest month-ending balance	58,307	42,556	72,534

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Professional Fees (2-3808)	----	See description (affecting all years)	----
Export Marketing Services (2-3808)	----	See description (affecting all years)	----

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	115,421	127,618	147,010
Revenue:			
Professional fees/Export marketing services	54,571	81,330	92,902
Interest	2,794	2,608	3,152
Miscellaneous	36,515	23,231	42,900
<b>Total Revenue</b>	<b>93,880</b>	<b>107,169</b>	<b>138,954</b>
Expenditures:			
Shared Services	8,516	33,516	49,829
Food Safety and Consumer Protection	10,365	10,965	17,354
Ag Promotion and Development	62,803	43,296	56,197
<b>Total Expenditures</b>	<b>81,683</b>	<b>87,777</b>	<b>123,380</b>
<b>Ending Balance</b>	<b><u>127,618</u></b>	<b><u>147,010</u></b>	<b><u>162,584</u></b>
Highest month-ending balance	140,642	176,426	194,957
Lowest month-ending balance	108,962	133,097	158,597

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Registration fees (2-3103)	\$100	\$100	\$100

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	5,048	5,613	7,169
Revenue:			
Registration fees	600	1,440	500
Interest	121	119	139
<b>Total Revenue</b>	<b>721</b>	<b>1,559</b>	<b>639</b>
Expenditures:			
Shared Services	156	3	71
<b>Total Expenditures</b>	<b>156</b>	<b>3</b>	<b>71</b>
<b>Ending Balance</b>	<b><u>5,613</u></b>	<b><u>7,169</u></b>	<b><u>7,737</u></b>
Highest month-ending balance	5,528	7,084	7,652
Lowest month-ending balance	5,105	5,734	7,093

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Certification Fee (81-2,174)			
1-250 colonies	\$150	\$150	\$150
251-500 colonies	\$200	\$200	\$200
501-1,000 colonies	\$300	\$300	\$300
More than 1,000 colonies	\$400	\$400	\$400
Special inspections (81-2,174 & 81-2,173)	----- \$15/hour plus \$.24 a mile -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,224	1,580	1,910
Revenue:			
Certification service fee	0	300	0
Interest	40	32	38
<b>Total Revenue</b>	40	332	38
Expenditures:			
Animal and Plant Health Protection	684	2	0
<b>Total Expenditures</b>	684	2	0
<b>Ending Balance</b>	<u>1,580</u>	<u>1,910</u>	<u>1,948</u>
Highest month-ending balance	2,229	1,910	1,948
Lowest month-ending balance	1,550	1,583	1,914

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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**

**2012-13**

**2013-14**

**2014-15**

See following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

161,371

258,815

171,314

Revenue:			
Inspection fee	781,633	647,107	708,003
Permit fee	82,470	60,507	65,447
Interest	11,976	9,594	8,480
Miscellaneous	8,730	24,795	21,514
Penalties	3,010	3,077	5,021
<b>Total Revenue</b>	<b>887,819</b>	<b>745,080</b>	<b>808,465</b>

Expenditures:			
Food Safety and Consumer Protection	715,444	779,379	780,306
Shared Services	74,931	53,202	45,420
<b>Total Expenditures</b>	<b>790,3751</b>	<b>832,581</b>	<b>825,726</b>

**Ending Balance**

**258,815**

**171,314**

**154,083**

Highest month-ending balance

713,574

731,205

665,990

Lowest month-ending balance

257,660

170,094

152,898

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Permit Fees (81-2,270[1])	\$76.58	\$65.09	\$68.35
Inspection Fees (81-2,270):			
Restaurant	\$107.19 + 38.29	\$91.11 + 32.54	\$95.67 + 34.17
Mobile units	\$38.29 per unit	\$32.54	\$34.17
Bakery	\$107.19 + \$38.29	\$91.11 + 32.54	\$95.67 + 34.17
Food processing establishment	\$107.19 + 38.29	\$91.11 + 32.54	\$95.67 + 34.17
Retail food store	\$107.19 + 38.29	\$91.11 + 32.54	\$95.67 + 34.17
Food storage establishment	\$107.19 + 38.29	\$91.11 + 32.54	\$95.67 + 34.17
Salvage operation	\$107.19 + 38.29	\$91.11 + 32.54	\$95.67 + 34.17
Temporary food service	\$76.58 + 38.29	\$65.09 + 32.54	\$68.35 + 34.17
Vending machines	\$14.86	\$14.86	\$14.86
Operating without a permit	\$60	\$60	\$60
Pushcart	\$15.31	\$13.01	\$13.66
Licensed beverage establishment	\$76.58 + 38.29	\$65.09 + 32.54	\$68.35 + 34.17
Convenience Store	\$76.58 + 38.29	\$65.09 + 32.54	\$68.35 + 34.17
Limited Food Service	\$76.58 + 38.29	\$65.09 + 32.54	\$68.35 + 34.17
Commissary	\$107.19 + \$38.29	\$91.11 + 32.54	\$95.67 + 34.17
Caterer	\$107.19 + \$38.29	\$91.11 + 32.54	\$95.67 + 34.17
Itinerant Food Vendor	\$76.58 + \$38.29	\$65.09 + 32.54	\$68.35 + 34.17

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Sale of furs (81-2237)	----- See Fund Description -----		

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Fees collected	0	0	0
Investment interest	0	0	0
<b>Total Revenue</b>	0	0	0
Expenditures:			
Shared Services	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

**FUND 21770 - PSEUDORABIES CONTROL CASH FUND (54-2292)  
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
54-2292 creates a fund for collection of gifts, grants, costs and charges.	0	0	0

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Fees collected	0	0	0
Interest	0	0	0
<b>Total Revenue</b>	0	0	0
Expenditures:			
	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

**FUND 21780 - NEBRASKA SEED ADMINISTRATIVE CASH FUND (81-2,147.11)  
EXPENDED IN PROGRAMS 027 AND 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Seed Firm Registration (81-2,147.10)	\$25 to \$750/annual	\$25 to \$750/annual	\$25 to \$750/annual

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	28,997	48,055	54,548
Revenue:			
Seed sample analysis	0	0	0
Seed firm registration	42,775	45,600	43,000
Interest	887	974	1,126
Miscellaneous	3,750	0	159
Fines and Penalties	200	345	195
<b>Total Revenue</b>	<b>47,612</b>	<b>46,919</b>	<b>44,480</b>
Expenditures:			
Shared Services	24,682	35,524	41,327
Animal and Plant Health Protection	3,872	4,902	5,438
<b>Total Expenditures</b>	<b>28,554</b>	<b>40,426</b>	<b>46,765</b>
<b>Ending Balance</b>	<b><u>48,055</u></b>	<b><u>54,548</u></b>	<b><u>52,263</u></b>
Highest month-ending balance	53,838	66,155	72,843
Lowest month-ending balance	19,563	32,139	40,890

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Nursery Grower Inspection (2-1091.02)	\$25/acre plus \$5 each additional acre	\$5 per each add, acre	\$5 per each add. acre
Nursery Grower Inspection (2-1019.02)	\$.42/mile plus \$24/hr.	NA	NA
Nursery	\$100 annually	\$115 annually	\$115 annually
Field Inspections (2-1019.02)	----- \$.42/mile plus \$24/hr. -----		
Corn Borer Certificate Fees (2-1019.02)	25¢ each	25¢ each	25¢ each
Phytosanitary certificate (2-1019.02)	\$30	\$30	\$30
Phytosanitary certificate (phone) (2-1019.02)	\$7 additional	\$7 additional	\$7 additional
Phytosanitary inspections, includes driving time (2-1019.02)	-----\$.42/mile plus \$24/hr.-----		
Corn Borer License Fees (2-1019.02)	\$50	\$50	\$50

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	60,285	36,239	105,559
Revenue:			
Nursery inspection	16,871	5,369	8,027
Nursery dealers	94,042	148,736	148,635
Field inspections	4,660	4,559	4,706
Interest	1,465	1,465	1,663
Corn Borer License fees and certificates	7,187	7,816	8,800
Phytosanitary Certificates & inspections	147,657	168,472	184,505
Fines and Penalties	3,557	3,625	4,986
Miscellaneous	4,128	168	228
<b>Total Revenue</b>	<b>279,567</b>	<b>340,210</b>	<b>361,550</b>
Expenditures:			
Animal and Plant Health Protection	303,613	272,890	214,133
<b>Total Expenditures</b>	<b>303,613</b>	<b>272,890</b>	<b>214,133</b>
<b>Ending Balance</b>	<b><u>36,239</u></b>	<b><u>105,559</u></b>	<b><u>252,976</u></b>
Highest month-ending balance	104,773	147,114	252,035
Lowest month-ending balance	20,221	2,599	4,008

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Sale of publications (81-2,164)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	37,465	32,344	28,228
Revenue:			
Interest	399	705	1,009
Miscellaneous	-118	-2,837	7,215
Market News Fees	15,650	17,050	16,550
<b>Total Revenue</b>	<b>15,931</b>	<b>14,918</b>	<b>24,774</b>
Expenditures:			
Ag Promotion and Development	21,052	19,034	18,632
<b>Total Expenditures</b>	<b>21,052</b>	<b>19,034</b>	<b>18,632</b>
<b>Ending Balance</b>	<b><u>32,344</u></b>	<b><u>28,228</u></b>	<b><u>34,370</u></b>
Highest month-ending balance	98,937	115,640	182,912
Lowest month-ending balance	32,301	28,219	34,361

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

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**

**2012-13**

**2013-14**

**2014-15**

See following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

80,377

72,266

26,249

Revenue:			
Milk inspection fees	222,830	242,557	235,559
Licenses	32,750	125	100
Interest	1,980	1,235	563
Miscellaneous	942	440	242
<b>Total Revenue</b>	<b>258,502</b>	<b>244,357</b>	<b>236,464</b>

Expenditures:			
Food Safety and Consumer Protection	182,172	179,139	145,674
Shared Services	84,441	111,235	102,179
<b>Total Expenditures</b>	<b>266,613</b>	<b>290,374</b>	<b>247,853</b>

**Ending Balance**

72,266

26,249

14,860

Highest month-ending balance

95,263

86,555

55,158

Lowest month-ending balance

72,323

26,223

4,582

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Graded Milk Fees (2-3906)			
Permit Fees (Annual):			
Milk Plant			
100,000 or less pounds per month	\$100	\$100	\$100
101,001 to 2,000,000 pounds per month	500	500	500
Over 2,000,000 pounds per month	1,000	1,000	1,000
Receiving Station	200	200	200
Plant Fabricating Single-Serv. Articles	300	300	300
Milk Distributor	150	150	150
Transfer Station	100	100	100
Milk Tank Truck Cleaning Facility	100	100	100
Milk Transportation Company (\$25/truck, Minimum of \$100)	25	25	25
Milk Hauler	25	25	25
Field Representative	25	25	25
Milk Producer	No fee	No fee	No fee
Inspection Fees:			
Raw milk purchased directly off farm by first Producer	.0120/cwt	.0120/cwt	.0135/cwt
Milk produced by a milk plant	.090/ctw	.090/cwt	.0101/cwt
Components of milk processed at a milk plant	.060/cwt	.0060/ctw	0068/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 and livestock dealers. The veterinary inspection fees pass through the Livestock Auction Market Fund from seller to veterinarian. The remainder is utilized by the department to defray costs in administering the applicable laws such as inspections of livestock auction markets, livestock dealer records and pet feed and rendering establishments to insure that standards are being met. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Veterinary inspection at auction market (54-1180)	Minimum veterinarian inspection fees set by regulation (guaranteed daily minimum \$25)		
Livestock or poultry establishment license (54-1904)	\$50 annually	\$50 annually	\$50 annually
Rendering establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually
Livestock dealer (54-1704)	\$50 annually	\$50 annually	\$50 annually
Livestock auction market license fee (54-1165)	\$150 annually	\$150 annually	\$150 annually
Pet feed establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	48,823	73,222	81,700
Revenue:			
Inspection fees	716,306	598,735	618,415
Licenses	15,350	25,250	30,200
Interest	2,058	1,883	2,418
Miscellaneous	114	0	5
<b>Total Revenue</b>	<b>733,828</b>	<b>625,868</b>	<b>651,038</b>
Expenditures:			
Animal and Plant Health Protection	709,429	617,390	626,305
<b>Total Expenditures</b>	<b>709,429</b>	<b>617,390</b>	<b>626,305</b>
<b>Ending Balance</b>	<b><u>73,222</u></b>	<b><u>81,700</u></b>	<b><u>106,433</u></b>
Highest month-ending balance	118,861	140,943	161,530
Lowest month-ending balance	57,126	58,054	85,107

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Potato taxes (2-1807)	NTE 2¢/CWT	NTE 2¢/CWT	NTE 2¢/CWT
Potato taxes (2-1807) actual	1¢/CWT	1¢/CWT	1¢/CWT

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	8,942	19,225	60,511
Revenue:			
Potato fees	66,532	79,798	72,959
Interest	716	1,158	2,013
Miscellaneous/Fines and Penalties	121	311	1,239
<b>Total Revenue</b>	<b>67,369</b>	<b>81,267</b>	<b>76,211</b>
Expenditures:			
Ag Promotion and Development	57,086	39,981	36,820
<b>Total Expenditures</b>	<b>57,086</b>	<b>39,981</b>	<b>36,820</b>
<b>Ending Balance</b>	<b><u>19,225</u></b>	<b><u>60,511</u></b>	<b><u>99,902</u></b>
Highest month-ending balance	49,440	71,712	118,156
Lowest month-ending balance	18,958	51,516	81,707

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Domesticated cervine license fee (54-2306)	\$2.50/animal*	\$2.50/animal*	\$2.50/animal*
Domesticated cervine animal facility inspection Fee (54-2308)	(Once every three years after initial inspection)		
*Minimum fee is \$25; maximum fee is \$200.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	11,750	16,343	8,776
<b>Revenue:</b>			
Registration fees	4,153	3,407	2,957
Interest	330	234	80
Miscellaneous	160	374	200
<b>Total Revenue</b>	4,643	4,015	3,237
<b>Expenditures:</b>			
Animal and Plant Health Protection	50	11,582	11,429
<b>Total Expenditures</b>	50	11,582	11,429
<b>Ending Balance</b>	<b><u>16,343</u></b>	<b><u>8,776</u></b>	<b><u>584</u></b>
Highest month-ending balance	16,342	17,864	5,737
Lowest month-ending balance	11,773	226	245

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

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 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**

**2012-13**

**2013-14**

**2014-15**

See the following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

235,425

259,160

179,574

Revenue:			
Registration	717,071	730,823	749,448
Voluntary registration	8,227	8,791	7,740
Laboratory fees	38,131	31,790	9,040
Interest	14,340	10,708	9,144
Fines, fees and miscellaneous	28,144	20,464	80,938
Permit fee	2,475	2,195	3,048
Transfers out			
<b>Total Revenue</b>	<b>808,388</b>	<b>804,771</b>	<b>859,358</b>

Expenditures:			
Food Safety and Consumer Protection	784,653	884,357	910,742
<b>Total Expenditures</b>	<b>784,653</b>	<b>884,357</b>	<b>910,742</b>

**Ending Balance**

**259,160**

**179,574**

**128,190**

Highest month-ending balance  
Lowest month-ending balance

838,482  
258,789

843,324  
179,424

704,925  
128,108

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Weights & Measures Division fees (89-187):			
Scales:			
Up to 35 lb. capacity	\$13.64	\$13.64	\$14.32
Multi-unit scales	62.74	62.74	65.88
Over 35 up to 1,000 lb. capacity	21.83	21.83	22.92
Over 1,000 up to 4,000 lb. capacity	40.93	40.93	42.98
Over 4,000 up to 50,000 lb. capacity	46.38	46.38	48.70
Over 50,000 up to 150,000 lb. capacity	49.10	49.10	51.56
Over 150,000 lb. capacity	103.64	103.64	108.82
Length measuring devices:			
Fabric or other	23.46	23.46	24.63
Dry measure	13.64	13.64	14.32
Pumps:			
Service station dispensers--per measuring element	10.36	10.36	10.88
High-capacity service station dispensers over 20 gallons per minute--per hose	24.55	24.55	25.78
Compressed natural gas--per hose	109.11	109.11	114.57
Meters:			
Vehicle tank meters	20.73	20.73	21.77
Loading rack meters	40.93	40.93	42.98
Liquid petroleum gas meters	50.19	50.19	52.70
Liquid fertilizer meters	46.38	46.38	48.70
Liquid feed meters	46.38	46.38	48.70
Cryogenic	65.48	65.48	68.75
Mass flow metering systems:			
Mass flow meters (all liquid)	93.83	93.83	98.52
Permit Fee (89-187.02)	\$5/one-time	\$5/one-time	\$5/one-time
Scale Registration (Title 27, Chapter 1, Section 5)		----- \$45 per individual -----	
Standard Laboratory Fee Schedule			
Tolerance testing	\$80/hr	\$80/hr	\$80/hr
Test kits	\$80/hr	\$80/hr	\$80/hr
Liquid measure	\$80/hr	\$80/hr	\$80/hr
Metal volumetric field standard	\$80/hr	\$80/hr	\$80/hr
Linear measure	\$80/hr	\$80/hr	\$80/hr
LPG (Pressurized Provers)	\$80/hr	\$80/hr	\$80/hr
Pressure standards and gauges	\$80/hr	\$80/hr	\$80/hr

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Annual license fee (2-3520)	\$2.50	\$2.50	\$2.50
Inspection fees: (2-3520)			
Retailers:			
1-10 thirty dozen cases annual average per week	5.00	5.00	5.00
11-25 thirty dozen cases annual average per week	7.50	7.50	7.50
26 or more thirty dozen cases annual average week	10.00	10.00	10.00
Egg Handlers:			
1-10 thirty dozen cases annual average week	5	5	5
11-200 thirty dozen cases annual average week	25	25	25
201-500 thirty dozen cases annual average week	50	50	50
501-1000 thirty dozen cases annual average week	75	75	75
1001-1500 thirty dozen cases annual average week	100	100	100
1501-2000 thirty dozen cases annual average week	125	125	125
2001-2500 thirty dozen cases annual average week	150	150	150
2501 or more thirty dozen cases annual average week	200	200	200

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	175	172	254
Revenue:			
Egg licenses and inspection fees	42	42	43
Interest	5	5	5
Miscellaneous	0	35	0
<b>Total Revenue</b>	47	82	48
Expenditures:			
Food Safety and Consumer Protection	50	0	0
<b>Total Expenditures</b>	50	0	0
<b>Ending Balance</b>	<u>172</u>	<u>254</u>	<u>302</u>
Highest month-ending balance	220	255	303
Lowest month-ending balance	170	215	255

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 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**

**2012-13**

**2013-14**

**2014-15**

See following page for a schedule of fees

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

7,295

24,619

32,981

Revenue:			
Professional and technical services	7,260	7,820	13,790
Interest	469	542	776
<b>Total Revenue</b>	<b>7,729</b>	<b>8,362</b>	<b>14,566</b>

Expenditures:			
Shared Services	9	0	0
<b>Total Expenditures</b>	<b>9</b>	<b>0</b>	<b>0</b>

Ending Balance

24,619

32,981

47,548

Highest month-ending balance

24,619

32,981

47,547

Lowest month-ending balance

16,930

24,660

35,708

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

**Schedule of Fees and Taxes**

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

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

Confirmation fees are based on duplicate analysis of a sample.

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

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Reimbursement revenue	*See below	*See below	*See below
*Reimbursement revenue is based upon actual costs incurred by the department.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

**FUND 21950 – BUFFER STRIP INCENTIVE CASH FUND (2-5106)  
EXPENDED IN PROGRAM 063**

Legislative Fiscal Analyst: Jeanne Glenn @ 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Annual product registration (amount designated in 2-2634 for Fund 2195)	\$60	\$60	\$60

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	181,426	158,940	161,322
Revenue:			
Pesticide fee	705,300	719,100	742,560
Interest	6,739	5,482	5,750
Miscellaneous	4,261	0	0
<b>Total Revenue</b>	<b>716,300</b>	<b>724,582</b>	<b>748,310</b>
Expenditures:			
Animal and Plant Health Protection	738,786	722,200	753,474
<b>Total Expenditures</b>	<b>738,786</b>	<b>722,200</b>	<b>753,474</b>
<b>Ending Balance</b>	<b><u>158,940</u></b>	<b><u>161,322</u></b>	<b><u>156,158</u></b>
Highest month-ending balance	574,768	589,261	621,163
Lowest month-ending balance	9,225	382	7,724

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Facility license fee for a facility not housing dogs or cats (54-627)	\$150	\$150	\$150
Facility licensing fees (54-627):			
Initial license fee	\$125	\$125	\$125
Facilities with 10 or fewer dogs and cats	\$150	\$150	\$150
Facilities with 11 to 50 dogs or cats	\$200	\$200	\$200
Facilities with 51 to 100 dogs or cats	\$250	\$250	\$250
Facilities with 101 to 150 dogs or cats	\$300	\$300	\$300
Facilities with 151 to 200 dogs or cats	\$350	\$350	\$350
Facilities with 201 to 250 dogs or cats	\$400	\$400	\$400
Facilities with 251 to 300 dogs or cats	\$450	\$450	\$450
Facilities with 301 to 350 dogs or cats	\$500	\$500	\$500
Facilities with 351 to 400 dogs or cats	\$550	\$550	\$550
Facilities with 401 to 450 dogs or cats	\$600	\$600	\$600
Facilities with 451 to 500 dogs or cats	\$650	\$650	\$650
Facilities with over 500 dogs or cats	\$2,000	\$2,000	\$2,000
Failure to renew license prior to expiration date	20% of fees due	20% of fees due	20% of fees due
Animal rescue facility (54-627)	\$150	\$150	\$150
Local license fee (54-627)	\$.97 per license	\$.97 per license	\$.97 per license

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	116,318	99,851	85,015
Revenue:			
Registration fees	125,875	118,180	121,171
Interest	1,185	1,164	996
Miscellaneous	10,387	2,333	6,828
Local license fees	222,804	252,653	218,880
<b>Total Revenue</b>	<b>360,251</b>	<b>374,330</b>	<b>347,875</b>
Expenditures:			
Animal and Plant Health Protection	376,718	389,166	366,025
<b>Total Expenditures</b>	<b>376,718</b>	<b>389,166</b>	<b>366,025</b>
<b>Ending Balance</b>	<b>99,851</b>	<b>85,015</b>	<b>66,865</b>
Highest month-ending balance	126,483	110,093	98,941
Lowest month-ending balance	23,732	22,861	7,673

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Per 160 gallons of juice produced or received (53-304)	\$20	\$20	\$20
Shippers license (53-123.15)	\$500	\$500	\$500
Excise tax (2-5602)	1 cent/lb	1 cent/lb	1 cent/lb

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	91,838	103,607	103,263
Revenue:			
Alcohol taxes	11,109	16,617	11,390
Excise tax	6,271	9,402	5,291
Shippers License	170,000	163,000	197,000
Interest	2,303	1,649	1,880
Miscellaneous	0	0	
<b>Total Revenue</b>	189,683	190,668	215,561
Expenditures:			
Ag Promotion and Development	177,914	191,012	220,871
<b>Total Expenditures</b>	177,914	191,012	220,871
<b>Ending Balance</b>	<b><u>103,607</u></b>	<b><u>103,263</u></b>	<b><u>97,953</u></b>
Highest month-ending balance	201,059	134,682	173,343
Lowest month-ending balance	54,621	29,514	34,047

**AGENCY 18 - DEPARTMENT OF AGRICULTURE**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Office Management Services (81-201.04)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	33,819	38,097	61,371
Revenue:			
Federal contracts and grants reimbursed	492,814	569,298	491,052
Professional and technical services	905	0	0
Interest	8,630	927	378
Miscellaneous	0	14,146	1,311
<b>Total Revenue</b>	<b>502,349</b>	<b>584,371</b>	<b>492,741</b>
Expenditures:			
Shared Services	498,071	561,097	531,405
<b>Total Expenditures</b>	<b>498,071</b>	<b>561,097</b>	<b>531,405</b>
<b>Ending Balance</b>	<b><u>38,097</u></b>	<b><u>38,097</u></b>	<b><u>22,707</u></b>
Highest month-ending balance	45,926	58,351	48,200
Lowest month-ending balance	29,490	20,218	14,266

**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

Amounts accruing to the Financial Institution Assessment Cash Fund support the department's financial institution regulatory activities which include regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services and mortgage bankers. Revenue credited to the fund is predominated by hourly rate charges assessed for examination of various financial institutions; annual fees based on asset size for chartered institutions; and, various charter, license and application fees.

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

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

See the following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

2,999,638

3,124,252

2,773,327

Revenue:			
Asset assessment fees	2,766,283	2,372,014	2,348,488
Examination fees	1,417,738	1,413,973	1,339,493
Charter, license and application fees	559,419	693,382	698,741
Investment income	88,432	69,133	65,565
Other	21,441	23,666	33,151
<b>Total Revenue</b>	<b>4,853,313</b>	<b>4,572,168</b>	<b>4,485,438</b>

Expenditures:			
Enforcement of Standards:			
Banks, industrials, trust companies	3,894,139	4,028,777	3,921,900
Credit unions, building and loan associations	93,882	109,173	109,692
Small loan companies	62,391	79,632	93,013
Mortgage bankers	433,949	409,599	440,465
Delayed deposit services	244,338	295,912	289,873
<b>Total Expenditures</b>	<b>4,728,699</b>	<b>4,923,093</b>	<b>4,854,943</b>

**Ending Balance**

**3,124,252**

**2,773,327**

**2,403,822**

Highest month-ending cash balance

4,649,352

4,335,708

4,266,573

Lowest month-ending cash balance

2,582,373

2,492,314

2,405,703

**AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE**

**FUND 21910 (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Assessment fees (per \$1,000 of assets) (8-601)	* See note	* See note	* See note
Examination fees - chartered institutions (per hour)(8-601)	50	50	50
Executive officer's license - initial/renewal (8-602)	50/15	50/15	50/15
Loan officer's license (credit union) Initial/renewal (8-602)	25/15	25/15	25/15
Personal loan license (8-602)	50	50	50
Pledged securities deposit (per \$1,000 face value) (8-602)	1.50	1.50	1.50
Substitute/change pledged securities (8-602)	15	15	15
Charter fee (8-602):			
Bank	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Trust company	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Credit card bank	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Credit union (Certificate of Approval)	10	10	10
Investigating application to form (8-602):			
Bank, credit card bank	2,500 min.	2,500 min.	2,500 min.
Trust company	1,000 min.	1,000 min.	1,000 min.
Move location application (8-602)	250	250	250
Branch application (8-602)	250	250	250
Branch conversion application (8-602)	250	250	250
Articles of incorporation filing fee:			
Bank, trust company	100	100	100
Credit union (8-602)	50	50	50
Amend articles of incorporation:			
Bank, trust company	50	50	50
Credit union (8-602)	50	50	50
Late fees (8-169)			
Bank, savings & loan (per day)	50	50	50
Credit union (per day)	5	5	5
Sale of checks (application fee) (8-1006)	1,000	1,000	1,000
Sale of checks (annual renewal) (8-1009)	250	250	250
Change of control fee (8-602)	500	500	500
Interstate application fee	5,000	5,000	5,000
Application fee for cross-industry merger (8-602)	500	500	500
Application fee-bank merger (8-602)	500	500	500
Application fee-branch trust office (8-602)	500	500	500
Application fee-representative trust office (8-602)	500	500	500
Application fee-credit card bank	5,000	5,000	5,000
Sales finance company license:			
Initial & renewal (45-346,348)	150	150	150
Installment loan company license:			
Initial (45-1005)	500	500	500
Renewal (45-1013)	250	250	250
Relocation (45-1013)	150	150	150

**AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE**

**FUND 21910 (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Examination fee - sales finance & installment loan companies (45-130)	145/hr.	145/hr.	145/hr.
Delayed deposit services license:			
Initial (45-906)	500	500	500
Renewal (45-910)	150	150	500
Branch (45-915)	150	150	500
Branch renewal (45-910)	100	100	500
Relocation (45-915)	150	150	150
Examination fee-delayed deposit services (45-920)	125/hr.	125/hr.	125/hr.
Mortgage bankers registration fee (one-time fee for exempt companies)	50	50	50
Registration fee (45-704)	200	200	200
Registration renewal (45-704)	100	100	100
Mortgage bankers license			
Initial (45-705)	400	400	400
Renewal (45-706)	200	200	200
Branch license (45-705)	75	75	75
Branch license renewal (45-706)	75	75	75
Change in control fee (45-725)	200	200	200
Examination fee-mortgage bankers (45-710)	145/hr.	145/hr.	145/hr.
Mortgage loan administrator license (45-728)	150	150	150
Mortgage loan administrator license reinstatement (45-742)	150	150	150
Mortgage banker license reinstatement (45-742)	400	400	400
Mortgage loan originators – subsequent sponsorship (45-735)	50	50	50
Mortgage loan originators – license renewal (45-732)	125	125	125

\* Assessment fees:

2012-13 For assets between 0 and \$150 million: \$.1100 / \$1,000  
 For assets between \$150 and \$250 million: \$.0975 / \$1,000  
 For assets between \$250 and \$750 million: \$.0675 / \$1,000  
 For assets above \$750 million: \$.05875 / \$1,000

2013-14 For assets between 0 and \$150 million: \$.0875 / \$1,000  
 For assets between \$150 and \$250 million: \$.0750 / \$1,000  
 For assets between \$250 and \$750 million: \$.0550 / \$1,000  
 For assets above \$750 million: \$.0450 / \$1,000

2014-15 For assets between 0 and \$150 million: \$.0840 / \$1,000  
 For assets between \$150 and \$250 million: \$.0720 / \$1,000  
 For assets between \$250 and \$750 million: \$.0528 / \$1,000  
 For assets above \$750 million: \$.0432 / \$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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
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

\* 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.

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	13,587,592	17,098,352	19,171,416

Revenue:			
Securities registration fees	18,245,373	20,654,108	20,852,152
License fees	5,033,355	5,336,915	5,609,625
Investment income	343,403	334,616	380,320
Other	305,997	191,403	81,880
<b>Total Revenue</b>	<b>23,928,128</b>	<b>26,517,042</b>	<b>26,923,977</b>

Transfer to General Fund	19,000,000	23,000,000	23,000,000
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Expenditures:			
Enforcement of Standards-Securities	1,417,368	1,443,978	1,451,926
<b>Total Expenditures</b>	<b>1,417,368</b>	<b>1,443,978</b>	<b>1,451,926</b>

<b>Ending Balance</b>	<b>17,098,352</b>	<b>19,171,416</b>	<b>21,643,467</b>
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Highest month-ending cash balance	20,729,648	22,988,449	25,085,000
Lowest month-ending cash balance	8,416,059	9,368,799	11,744,502

**AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE**

**FUND 21930 - BANKING SETTLEMENT CASH FUND (81-302)  
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 legislatively established per LB199, enacted in 2013. According to related provisions, the fund consists of money received by the state in settlements resulting from regulatory or judicial resolution of financial, securities or consumer issues in which the Department of Banking and Finance is designated as a recipient.

In 2012, \$1,000,000 was credited to the fund under terms of a multi-state settlement with five servicers of mortgage loans. The amount was to be disbursed over three fiscal years to support financial literacy programming, provide mortgage counseling, promote public awareness of the availability of mortgage counseling and provide pre-purchase and post-purchase home ownership counseling. In 2014, \$4,292 was credited to the fund under terms of the Amerisave Mortgage Corporation Settlement Agreement. In 2015, \$4,292 was credited to the fund under terms of the Amerisave Mortgage Corporation Settlement Agreement and \$60,000 was credited to the fund under terms of the New Day Financial, LLC Settlement Agreement.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
None			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	744,500	281,938
Revenue:			
Settlement funds	1,000,000	4,292	64,292
Investment income	0	29,646	1,367
<b>Total Revenue</b>	<b>1,000,000</b>	<b>33,938</b>	<b>65,659</b>
Expenditures:	255,500	496,500	278,756
<b>Ending Balance</b>	<b><u>744,500</u></b>	<b><u>281,938</u></b>	<b><u>68,841</u></b>
Highest month-ending cash balance	1,000,000	581,250	119,175
Lowest month-ending cash balance	744,500	252,292	6,495

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Meter fee (81-550)	.20	.20	.14

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	544,972	518,904	530,400

Revenue:			
Meter fees	117,429	118,360	83,335
Grants	133,594	220,039	210,037
Interest/Other/(Transfers Out)	12,042	9,355	8,544
<b>Total Revenue</b>	<b>263,065</b>	<b>347,754</b>	<b>301,916</b>

Expenditures:			
Personal services	246,186	257,513	279,760
Operating expenses	9,124	24,195	23,982
Travel expenses	33,615	38,576	36,252
Capital outlay	0	15,974	1,776
Other/Adjustments	208	0	367
<b>Total Expenditures</b>	<b>289,133</b>	<b>336,258</b>	<b>342,137</b>

<b>Ending Balance</b>	<b><u>518,904</u></b>	<b><u>530,400</u></b>	<b><u>490,179</u></b>
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Highest month-ending balance	532,819	530,400	528,766
Lowest month-ending balance	447,572	409,960	367,776

**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**

**2012-13**

**2013-14**

**2014-15**

See following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

775,362

795,154

831,670

Revenue:			
Plan reviews	145,694	147,295	125,720
Inspection fees:			
Liquor	22,150	21,050	18,125
Health	42,840	41,170	42,070
Hospital	5,350	4,940	5,000
Daycare	25,970	21,370	23,460
General Business Fees	46,075	42,550	47,225
Above ground tank inspections	3,830	4,550	5,860
Registrations	23,695	43,229	29,210
Other, Transfers in/(out) and Grants	216,063	154,228	126,892
Interest	23,288	14,726	13,476
Total Revenue	554,955	495,108	437,038

Expenditures:			
Personal Services	405,709	409,698	489,879
Operating expenses	54,523	22,734	30,943
Travel expenses	74,931	16,468	1,330
Capital outlay	0	9,692	12,158
Total Expenditures	535,163	458,592	534,310

**Ending Balance**

795,154

831,670

734,398

Highest month-ending balance  
Lowest month-ending balance

1,033,362  
901,637

1,005,252  
877,214

939,705  
807,316

**AGENCY 21 - STATE FIRE MARSHAL**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Above Ground Tanks:</b>			
Registration of Hazardous Substance Storage Tanks	\$10	\$10	\$10
Re-registration (required when changes made to tank)	\$10	\$10	\$10
Inspection/Installation Permit Fee Petroleum Storage Tanks	\$50	\$50	\$50
<b>Hospitals (81-505.01):</b>			
Initial inspection (based on # of beds)	\$50-150	\$50-150	\$50-\$150
Re-inspection (first re-inspection free)	---- \$50/hour (not to exceed \$150) ----		
<b>Nursing homes and other health care facilities (81-505.01):</b>			
Initial inspection (based on # of beds)	50-150	50-150	50-150
Re-inspection (first re-inspection free)	---- \$50/hour (not to exceed \$150) ----		
Liquor establishments (53-119.01)	50-75	50-75	50-75
Mobile home parks (71-4635)	75	75	75
Child care facilities (81-505.01) (based on # of children)	40-60	40-60	40-60
Foster care home	25	25	25
<b>Plan reviews (81-505.01):</b>			
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
<b>Grain elevators:</b>			
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
<b>Feed mills:</b>			
With pellet machine	25	25	25
With grinding and mixing only	15	15	15
Investigative reports	----- \$3, plus copying costs -----		
<b>Fire Alarm Inspector License (28-1251)</b>			
Four Year License (Test)	100	100	100
NICET (\$25 per year NICET certification is valid)	25-100	25-100	25-100
Sprinkler Contractor Certificate -Annual Fee	100	100	100

**AGENCY 21 - STATE FIRE MARSHAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Underground storage tanks (81-15,1211):			
New tank installation permit	\$50	\$50	\$50
New tank-Piping Only installation permit	\$50	\$50	\$50
Registration fees	\$30	\$30	\$30
Computer printouts	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2010-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>Beginning Balance</b>	812,443	876,020	934,376

Revenue:			
Registration and permit fees	175,405	172,934	172,317
Interest	19,569	17,351	18,461
Other	0	300	15
Transfer in	50,614	50,000	50,000
<b>Total Revenue</b>	<b>245,588</b>	<b>240,585</b>	<b>240,793</b>

Expenditures:			
Personal services	89,649	119,173	148,115
Operating expenses	22,207	42,006	111,144
Travel expenses	24,080	13,946	18,104
Capital Outlay	0	7,104	2,701
Aid	46,075	0	0
<b>Total Expenditures</b>	<b>182,011</b>	<b>182,229</b>	<b>280,064</b>

<b>Ending Balance</b>	<b><u>876,020</u></b>	<b><u>934,376</u></b>	<b><u>895,105</u></b>
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Highest month-ending balance	889,768	947,740	964,638
Lowest month-ending balance	755,021	804,210	807,252

**AGENCY 21 - STATE FIRE MARSHAL**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Safe Cigarette Ignition Fees (69-504)			
\$1,000 per brand family for 4 year certification	\$1,000	\$1,000	\$1,000

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	42,733	19,225	62,955
Revenue:			
Fees	4,000	84,000	16,000
Interest/Other	694	968	1,127
<b>Total Revenue</b>	4,694	84,968	17,127
Expenditures:			
Personal Services	26,640	37,287	26,851
Operating expenses	1,562	2,236	1,691
Capital Outlay	0	1,715	0
<b>Total Expenditures</b>	28,202	41,238	28,542
<b>Ending Balance</b>	<b><u>19,225</u></b>	<b><u>62,955</u></b>	<b><u>51,540</u></b>
Highest month-ending balance	40,508	77,159	60,612
Lowest month-ending balance	19,255	16,110	49,991

**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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	13,324,757	13,801,565	14,692,724

Revenue:			
Company appointments/cancellations	5,074,885	6,531,341	6,286,537
Examiner per diems/technical services	4,680,317	4,093,637	5,066,841
Agt., consultant, broker, surplus lines licenses/registrations	2,933,374	3,213,900	3,399,545
Certificate of authority	80,307	70,689	72,699
Agency licenses	521,095	535,365	553,240
Agent certifications	22,305	20,965	19,809
Continuing education fees	39,950	47,650	49,300
Photocopies/supplies, publications, etc.	2,547	2,918	3,598
Miscellaneous/filing fees, etc.	1,752,500	1,821,420	1,889,717
Interest income/adjustments/non-gov't. sources	465,709	440,408	485,646
Fraud unit fee	450,996	470,472	467,586
Lapse to the General Fund	-6,000,000	-6,000,000	-6,000,000
<b>Total Revenue</b>	<b>10,023,985</b>	<b>11,248,765</b>	<b>12,294,518</b>

Expenditures:			
Personal services	6,788,750	6,741,014	7,126,280
Operating expenses/travel	2,756,469	3,614,632	2,147,268
Capital outlay	1,960	1,960	3,359
<b>Total Expenditures</b>	<b>9,547,179</b>	<b>10,357,606</b>	<b>9,276,907</b>

<b>Ending Balance</b>	<b><u>13,801,565</u></b>	<b><u>14,692,724</u></b>	<b><u>17,710,335</u></b>
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Highest month-ending balance	44,509,887	48,714,733	48,819,186
Lowest month-ending balance	12,739,319	12,787,723	13,485,099

**AGENCY 22 - DEPARTMENT OF INSURANCE**

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Company appointments fee for agents (44-4064)	Up to \$10	Up to \$10	Up to \$10
Agency license (44-4064)	Up to \$50	Up to \$50	Up to \$50
Continuing education course approval fee (44-3905)	Up to \$50	Up to \$50	Up to \$50
Examinations of insurance companies (44-5908)	Reasonable allocation of salary of examiner, plus actual expenses.		
Insurance producer license (44-4064)	Up to \$100	Up to \$100	Up to \$100
Consultant license (44-2621)			
Resident - Individual	Up to \$100	Up to \$100	Up to \$100
Non-Resident - Individual	Up to \$150	Up to \$150	Up to \$150
Resident & Non-Resident – Corporation, Partnership or Limited Liability Company	Up to \$150	Up to \$150	Up to \$150
Late license renewal fee (44-4064)	Up to \$125	Up to \$125	Up to \$125
License reinstatement fee (44-4064)	Up to \$175	Up to \$175	Up to \$175
Company license (44-114)			
Initial	\$300	\$300	\$300
Renewal	\$100	\$100	\$100
Fraud unit fee (44-6606)			
Insurers	Up to \$200	Up to \$200	Up to \$200
Self-insurers	Up to \$1,000	Up to \$1,000	Up to \$1,000
Certificate of Authority (44-114)	\$100	\$100	\$100
Renewal	\$ 20	\$ 20	\$ 20
Annual statement fee (44-114)	\$200	\$200	\$200

**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 are now remitted to the Mechanical Safety Fund.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
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

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Amusement ride certificates			
Investment interest			
Transfers In			
Transfer Out			
<b>Total Revenue</b>	0	0	0
Expenditures:			
Salaries			
Benefits			
Operating expenses			
Travel			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

**AGENCY 23 - DEPARTMENT OF LABOR**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Application fee - farm labor contractors (48-1710, Rule 227-4-002-F):	\$ 750	\$ 750	\$ 750

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	16,987	11,175	897

Revenue:			
General Business Fees	9,750	3,750	0
Investment interest	369	159	21
Sale of Services	0	0	0
Operating Transfers In	-24,055	3,817	1,143
Operating Transfers Out	-21,796	-3,817	-1,143
<b>Total Revenue</b>	<b>12,378</b>	<b>3,909</b>	<b>21</b>

Expenditures:			
Salaries	13,227	9,855	0
Benefits	3,348	3,426	5
Operating	1,551	866	0
Travel	68	40	0
<b>Total Expenditures</b>	<b>18,194</b>	<b>14,187</b>	<b>5</b>

<b>Ending Balance</b>	<b><u>11,171</u></b>	<b><u>897</u></b>	<b><u>913</u></b>
Highest month-ending balance	20,728	10,066	913
Lowest month-ending balance	8,619	897	898

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Interest on delinquent unemployment insurance contributions (48-655) :	1½%/month	1½%/month	1½%/month

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	567,977	1,236,451	2,265,272

Revenue:			
Operating Federal Grants/Contract	0	0	0
Sale of Services	0	97,347	148,012
Sale of Supplies/Material	0	-409	0
Investment Income	18,438	26,732	47,439
Fines, Forfeits, and Penalties	663,112	511,226	0
Reimbursement of Non-Govt Sources	0	0	136
Sale of Surplus Property/Fixed Asset	14,008	-13,543	0
Operating Transfers In	365,144	6,144,627	16,670,973
Allocation Transfers In	0	15,120	22,033
Operating Transfers Out	-380,857	-5,251,507	-13,776,537
Allocation Transfers Out	0	-15,120	-22,033
<b>Total Revenue</b>	<b>679,845</b>	<b>1,514,473</b>	<b>3,090,023</b>

Expenditures:			
Salaries	0	37,494	42,902
Benefits	0	14,502	13,554
Operating expenses	1,112	433,407	2,481,506
Travel	0	249	358
Capital outlay	10,259	0	0
Govt. Aid	0	0	0
<b>Total Expenditures</b>	<b>11,371</b>	<b>485,652</b>	<b>2,538,320</b>

<b>Ending Balance</b>	<b>1,236,451</b>	<b>2,265,272</b>	<b>2,816,975</b>
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Highest month-ending balance	1,236,451	2,264,490	4,299,200
Lowest month-ending balance	637,395	226,250	1,502,494

**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.

<b><u>Schedule of Fees and Taxes</u></b>		<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Elevator inspection fee	(Rule 230):	----- \$ 100 + \$ 5 per floor over five floors	-----	-----
Escalator inspection fee	(Rule 230):	----- \$ 100 + \$ 5 per floor over five floors	-----	-----
Preliminary Inspection fee	(Rule 230):	\$ 125	\$ 125	\$ 125
Special inspection fee	(Rule 230):	----- \$ 150 + elevator inspector expenses	-----	-----
Annual operations permit per ride	(Rule 228):	\$ 50	\$ 50	\$ 50
Mechanical inspection fee per ride	(Rule 228):	\$ 130	\$ 130	\$ 130
Annual operation bungee jumping permit	(Rule 228):	\$ 50	\$ 50	\$ 50
Mechanical inspection bungee jumping	(Rule 228):	\$ 700	\$ 700	\$ 700

**Fund Summary**

	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	92,489	44,010	64,563
Revenue:			
General Business Fees/Sale of Services	567,945	666,835	1,020,766
Registration/License Fees	0	11,190	12,011
Investment interest	1,884	1,856	2,847
Surplus Property	0	0	0
Allocation Transfer In	123,757	70,487	117,969
Allocation Transfer Out	-117,669	-70,487	-117,969
<b>Total Revenue</b>	<b>575,917</b>	<b>679,881</b>	<b>1,035,624</b>
Expenditures:			
Salaries	217,873	198,262	301,132
Benefits	49,200	46,333	65,114
Operating	324,581	383,989	416,380
Travel	31,991	30,744	51,810
Capital Outlay	752	0	2,175
<b>Total Expenditures</b>	<b>624,397</b>	<b>659,328</b>	<b>836,611</b>
<b>Ending Balance</b>	<b><u>44,009</u></b>	<b><u>64,563</u></b>	<b><u>263,576</u></b>
Highest month-ending balance	113,864	144,720	258,016
Lowest month-ending balance	20,213	8,958	125,037

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Contractor Registration Fee (48-2107):	\$ 40	\$ 40	\$ 40

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	543,302	819,739	1,201,530

Revenue:			
General Business Fees	325,259	374,055	417,025
Registration/License Fees	131,663	161,367	167,017
Investment interest	16,203	19,108	27,189
Sale of Services/Surplus Property	-5,995	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Allocation Transfers In	42,687	49,569	76,714
Allocation Transfers Out	-40,543	-49,569	-76,714
<b>Total Revenue</b>	<b>469,274</b>	<b>554,530</b>	<b>611,231</b>

Expenditures:			
Salaries	105,081	101,019	165,034
Benefits	34,732	33,644	48,712
Operating	39,317	26,731	45,850
Travel	11,759	11,345	7,430
Capital Outlay	1,947	0	-117
<b>Total Expenditures</b>	<b>192,836</b>	<b>172,739</b>	<b>266,909</b>

<b>Ending Balance</b>	<b><u>819,740</u></b>	<b><u>1,201,530</u></b>	<b><u>1,545,852</u></b>
Highest month-ending balance	825,960	1,201,531	1,545,853
Lowest month-ending balance	592,678	867,223	1,259,620

**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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Power boilers, high-temperature water boilers, hot water heating and supply boilers and hot water heater boilers (Rule 229-7.005):			
Internal inspections, depending on size	\$ 25/\$ 170	\$ 25/\$ 170	\$ 25/\$ 170
External inspections, depending on size	\$ 25/\$ 85	\$ 25/\$ 85	\$ 25/\$ 85
Other inspections, half day/full day	\$ 200/\$ 400	\$ 200/\$ 400	\$ 200/\$ 400
Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006):	\$ 25-\$ 55	\$ 25-\$ 55	\$ 25-\$ 55
Certificate of Inspection (Rule 229-7.005 & .006):	\$ 36		
Quality control reviews (Rule 229-10.006):	--- \$ 400 half day/\$ 800 full day plus expenses ---		
Commissioned inspections (Rule 229-11.002):	\$ 20	\$ 20	\$ 20
Owner-User inspection organization (Rule 229-12.002):	\$ 50 + \$ 20 for each special inspector + \$ 20 renewal		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	583,778	736,688	842,779
Revenue:			
General Business fees	397,825	397,749	247,332
Investment interest	14,983	15,000	15,593
Sale of Services/Surplus Property	33,058	32,983	14,297
Registration/License	3,036	-3,036	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Allocation Transfers In	102,484	100,219	122,994
Allocation Transfers Out	-96,924	-100,219	-122,994
<b>Total Revenue</b>	454,462	442,696	277,222
Expenditures:			
Salaries	180,035	199,162	242,103
Per Diems	250	250	250
Benefits	53,989	65,309	74,719
Operating	38,564	49,250	48,480
Travel	27,774	22,317	31,766
Capital outlay	940	317	226
<b>Total Expenditures</b>	301,552	336,605	397,544
<b>Ending Balance</b>	<u>736,688</u>	<u>842,779</u>	<u>722,457</u>
Highest month-ending balance	736,688	842,845	839,434
Lowest month-ending balance	591,117	744,590	721,616

**AGENCY 23 - DEPARTMENT OF LABOR**

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Initial Registration	\$2,500	\$2,500	\$2,500
Annual Registration Renewal	\$1,500	\$1,500	\$1,500
Initial Limited Registration	\$1,000	\$1,000	\$1,000

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	0	151,140	214,503
Revenue:			
General Business Fees	0	2,500	2,500
Registration/License Fees	159,650	65,500	71,500
Investment Income	0	0	459
Allocation Transfers In	4,306	1,661	702
Allocation Transfers Out	-4,306	-1,661	-702
<b>Total Revenue</b>	<b>159,650</b>	<b>68,000</b>	<b>74,459</b>
Expenditures:			
Salaries	6,668	3,111	1,580
Benefits	926	1,011	394
Operating	896	503	173
Travel	20	12	1
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>8,510</b>	<b>4,637</b>	<b>2,148</b>
<b>Ending Balance</b>	<b><u>151,140</u></b>	<b><u>214,503</u></b>	<b><u>286,814</u></b>
Highest month-ending balance	151,140	214,504	286,815
Lowest month-ending balance	0	159,081	227,437

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Driver license/state ID card fees (60-4,115)	\$10.25	\$10.25	\$10.25
Driver training schools (60-4,177)	50.00	50.00	50.00
Driver school instructors (60-4,177)	10.00	10.00	10.00
Motor vehicle titles (60-154)	2.00	2.00	2.00
Driver abstract fee (60-483)	1.75	1.75	1.75
Third-party CDL tester fee (60-4,158)	100.00	100.00	100.00
Drivers' license reinstatement fee (60-499.01)	75.00	75.00	75.00

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Revenue:*			
Driver license/state ID card fees	4,574,070	4,221,435	3,886,270
Drivers' license reinstatement fee	862,955	791,800	714,835
Third party CLD testing	1,900	1,900	2,200
Driver training schools	1,690	1,750	3,700
Driver school instructors	2,300	1,680	1,500
Motor vehicle titles	1,412,381	1,437,864	1,516,511
Driver abstract fees	39,852	40,917	38,314
Driver abstract fees-Nebraska Online	1,805,850	1,896,859	1,909,686
VIN plates	4,500	5,260	4,720
<b>Total Revenue</b>	<b>8,705,498</b>	<b>8,399,465</b>	<b>8,077,736</b>

\*Received by Agency 12 – State Treasurer.

**AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES**

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

Legislative Fiscal Analyst: 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 prorated motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act. Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Fleet registration fee (60-3,198)	(Formula based upon miles driven and weight of vehicles.)		
Prorate motor vehicle title fee (60-154)	\$6	\$6	\$6
Prorate title/notation of lien (60-155)	\$3	\$3	\$3
Duplicate certificate of title fees (60-156)	\$10	\$10	\$10
Decal fee - International Fuel Tax Agreement Act (66-1415)	Up to \$10	Up to \$10	Up to \$10

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	811,311	1,098,654	650,854

Revenue:			
Transfer from Highway Trust Fund	1,300,000	600,000	1,200,000
Investment income/miscellaneous	27,740	22,444	18,918
Surplus property sale/business fees/sale of svcs.	10,287	8,765	7,980
Motor vehicle title fees/lien notations/other services	142,607	125,520	126,733
Decal fee/IFTA permits	86,130	88,084	91,912
<b>Total Revenue</b>	<b>1,566,764</b>	<b>844,813</b>	<b>1,445,543</b>

Expenditures:			
Personal services	975,547	1,016,692	987,713
Operations/travel	303,874	275,921	337,361
<b>Total Expenditures</b>	<b>1,279,421</b>	<b>1,292,613</b>	<b>1,325,074</b>

<b>Ending Balance</b>	<b>1,098,654</b>	<b>650,854</b>	<b>771,323</b>
Highest month-ending balance	1,612,890	1,323,062	1,287,054
Lowest month-ending balance	953,719	851,491	758,817

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Fee per license plate (60-3,102)	Up to \$3.50	Up to \$3.50	Up to \$3.50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,433,837	1,781,253	1,717,735
Revenue:			
Transfer from Highway Trust Fund	2,150,000	1,650,000	2,200,000
Investment Income	43,927	36,646	40,522
<b>Total Revenue</b>	<b>2,193,927</b>	<b>1,686,646</b>	<b>2,240,522</b>
Expenditures:			
Plates	1,739,275	1,628,291	1,943,002
Stickers	107,236	121,873	118,463
<b>Total Expenditures</b>	<b>1,846,511</b>	<b>1,750,164</b>	<b>2,061,465</b>
<b>Ending Balance</b>	<b><u>1,781,253</u></b>	<b><u>1,717,735</u></b>	<b><u>1,896,792</u></b>
Highest month-ending balance	2,411,402	2,232,086	2,945,016
Lowest month-ending balance	1,592,644	1,698,426	1,603,960

**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**

**2012-13**

**2013-14**

**2014-15**

See following page for Schedule of Fees and Taxes

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

15,212,518

17,382,948

19,713,807

Revenue:			
Reinstatement fees	1,648,375	1,608,375	1,610,180
Drivers' license/ID cards	6,127,408	5,707,513	5,398,723
Title & registrations record and search fee	459,426	484,345	581,523
Investment income/miscellaneous revenue	383,216	357,006	195,471
Driver abstract fees	38,267	19,639	22,535
Motor vehicle registration and plate fees/extension fees	3,472,506	4,270,382	4,760,019
Message plate fees	1,655,293	1,653,847	1,686,408
Motor vehicle title fees	3,489,278	3,568,288	3,742,443
Adjustments/miscellaneous services/sale of srvs.	31,067	27,315	22,749
Spirit plate fees	478,469	520,016	569,274
Lapse to General Fund/Transfers out	-1,000,000	-460	-12,500,722
Adjustment/transfers in	-78	4,742	0
<b>Total Revenue</b>	<b>16,783,227</b>	<b>18,221,008</b>	<b>6,088,603</b>

Expenditures:			
Personal services	8,222,487	8,613,109	9,113,429
Operating expenses/travel	6,353,643	7,194,119	7,718,327
Capital outlay	36,667	82,921	26,288
<b>Total Expenditures</b>	<b>14,612,797</b>	<b>15,890,149</b>	<b>16,858,044</b>

**Ending Balance**

**17,382,948**

**19,713,807**

**8,944,366**

Highest month-ending balance

17,916,860

19,506,423

9,022,110

Lowest month-ending balance

15,360,774

17,434,486

7,494,248

**AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	\$50	\$50	\$50
Title and registrations record fee (60-3,161)	\$1/record \$18/1,000 records	\$1/record \$18/1,000 records	\$1/record \$18/1,000 records
VIN plates (60-159)	\$20	\$20	\$20
Registration fees (60-3,156)*	\$1.50	\$2.00	\$2.00
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)	\$12.75	\$12.75	\$12.75
Title fees (60-154)	\$4	\$4	\$4
Ignition Interlock Permit (60-4,115)	\$5	\$5	\$5
*Fee changes to \$2.00 effective October 1, 2013			

**AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Ignition Interlock Fund is used to pay the cost of installing, removing or maintaining an ignition interlock device for an indigent person. The source of funding for the Ignition Interlock Fund is \$40 of the \$45 fee for an ignition interlock permit. Money in the fund may be transferred to the General Fund at the direction of the Legislature. The Legislature approved the transfer of part of the fund balance to the General Fund in FY2014 and FY2015.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Ignition interlock permit (60-4,115)	\$40	\$40	\$40

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	320,447	497,958	463,613

Revenue:			
Transfer to General Fund	0	-200,000	-200,000
Investment Income	9,165	7,375	6,685
Ignition Interlock Permit Fees	200,948	190,415	185,456
<b>Total Revenue</b>	<b>210,113</b>	<b>-2,210</b>	<b>-7,859</b>

Expenditures:			
Assistance for indigent individuals	32,602	32,135	36,824
<b>Total Expenditures</b>	<b>32,602</b>	<b>32,135</b>	<b>36,824</b>

<b>Ending Balance</b>	<b><u>497,958</u></b>	<b><u>463,613</u></b>	<b><u>418,930</u></b>
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Highest month-ending balance	499,906	463,613	418,930
Lowest month-ending balance	335,803	309,651	272,147

**AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES**

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The cash fund is used to pay for costs associated with the acquisition, implementation, maintenance, support, upgrades and replacement of the motor vehicle titling and registration computer system. The fund was established on July 1, 2014 with \$12.5 million of funds transferred from the Department of Motor Vehicles Cash Fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer from DMV Cash Fund (LB 906, 2014)	0	0	\$12.5 Million

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>			0

Revenue:			
Transfer from DMV Cash Fund		0	12,500,000
Investment Income		0	224,658
<b>Total Revenue</b>	0	0	12,724,658

Expenditures:			
Personal Services			3,421
<b>Total Expenditures</b>	0	0	3,421

**Ending Balance** 12,721,237

Highest month-ending balance \$12,721,237  
 Lowest month-ending balance \$12,500,000

**AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**FUND 21750 - COMPULSIVE GAMBLER'S ASSISTANCE FUND (9-1006)  
EXPENDED IN PROGRAMS 33, 38**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Funds are used for assistance to agencies, groups, organizations and individuals that provide education, assistance and counseling to persons and families experiencing difficulty as a result of gambling. The state operating costs of the program as well as the expenses to promote the awareness of gambler's assistance programs are also paid by the fund. No more than 10% of the money appropriated from the fund may be spent for administrative costs. On July 1, 2013 the administration of the fund transfers back to the Department of Revenue. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,355,106	Transferred to Dept. of Revenue	

Revenue:			
Lottery/Charitable Gaming transfers	1,227,286		
Interest income/miscellaneous	40,974		
<b>Total Revenue</b>	<b>1,268,260</b>	<b>0</b>	<b>0</b>

Expenditures:			
Operations	39,062		
Aid to programs	855,328		
<b>Total Expenditures</b>	<b>894,390</b>	<b>0</b>	<b>0</b>

**Ending Balance** 1,728,976

Highest month-ending balance	1,898,016
Lowest month-ending balance	1,161,780

**AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See narrative.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	154,536	101,510	78,486
Revenue:			
Donations	59,122	54,485	63,381
Interest	3,255	2,003	1,725
<b>Total Revenue</b>	<b>62,377</b>	<b>56,488</b>	<b>65,106</b>
Expenditures:			
Operations	115,403	79,572	62,394
<b>Total Expenditures</b>	<b>115,403</b>	<b>79,572</b>	<b>62,394</b>
<b>Ending Balance</b>	<b><u>101,510</u></b>	<b><u>78,486</u></b>	<b><u>81,198</u></b>
Highest month-ending balance	170,152	118,190	109,168
Lowest month-ending balance	101,510	78,486	67,542

**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, nurse practitioners, pharmacists, physical therapists, occupational therapists and mental health practitioners may qualify for educational debt repayments if practicing in designated medical shortage and are accepting Medicaid patients. The state and the community contribute an equal amount toward the repayments. The community share is deposited into this cash fund.

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See narrative			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	3,308,115	3,278,678	4,415,608
Revenue:			
Community match	958,495	1,035,572	1,319,196
Repayments	28,237	20,419	19,752
Investment income	50,804	64,935	62,218
Other Adjustments	0		
Loan Interest	16,407	12,389	5,920
Transfer in		1,500,000	
<b>Total Revenue</b>	<b>1,053,943</b>	<b>2,633,315</b>	<b>1,407,086</b>
Expenditures:			
State Aid	1,083,380	1,496,385	1,742,301
<b>Total Expenditures</b>	<b>1,083,380</b>	<b>1,496,385</b>	<b>1,742,301</b>
<b>Ending Balance</b>	<b><u>3,278,678</u></b>	<b><u>4,415,608</u></b>	<b><u>4,080,393</u></b>
Highest month-ending balance	3,308,115	4,415,608	4,415,608
Lowest month-ending balance	3,278,678	3,278,678	4,080,393

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Fee on motor vehicle registrations	.50	.50	.50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	826,517	715,586	583,045
Revenue:			
Motor vehicle registration fee	1,156,500	1,169,934	1,191,545
Interest	18,165	12,352	10,157
Transfer out	(351,671)	(376,828)	(343,112)
Other			5,406
<b>Total Revenue</b>	<b>822,994</b>	<b>805,458</b>	<b>863,996</b>
Expenditures:			
EMS operations/aid	933,925	938,000	939,429
<b>Total Expenditures</b>	<b>933,925</b>	<b>938,000</b>	<b>939,429</b>
<b>Ending Balance</b>	<b><u>715,586</u></b>	<b><u>583,045</u></b>	<b><u>507,612</u></b>
Highest month-ending balance	875,689	744,912	573,318
Lowest month-ending balance	691,021	545,403	449,604

**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 and programs including vital statistics, cancer research, private water supplies, nuclear power plants, private sewage disposal facilities, recreation camps, swimming pools, laboratory services provided by the State Health Laboratory, home health, WIC, medication aides and asbestos.

**SEE FOLLOWING PAGE FOR SCHEDULE OF FEES.**

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	29,812,890	41,329,627	46,538,511
Revenue:			
Cigarette Tax	3,427,116	3,427,116	3,427,116
WIC Rebates	8,574,159	8,580,746	9,288,933
Fee, grants and investment earnings	22,785,955	21,891,791	19,434,644
Interest	910,783	829,242	804,652
Transfers	779,982	(1,548,193)	(6,853,134)
<b>Total Revenue</b>	<b>36,982,222</b>	<b>33,180,702</b>	<b>26,102,211</b>
Expenditures:			
WIC	8,259,146	8,590,646	8,630,946
WIC Administration	1,224	1,649	0
Licensure and Standards	1,547,716	1,728,883	1,928,903
EMS	0	0	1,138,696
Geneva	0	1,495	0
Kearney	5,242	5,107	38,581
Well Drillers	98,496	236,089	414,137
Public Water	5,998	21,925	12,740
Plan Review	231,333	33,103	61,332
Indirect	4,124,679	4,514,466	4,494,804
HIPPA/MMIS	0		
Center for Nursing	64,869	49,621	40,425
Medication Aides	104,473	69,034	131,459
Pharmacy	376,083	415,259	437,072
Emergency Preparedness	114,689	134,854	81,348
Radioactive Materials	506,496	530,565	537,939
Asbestos	184,333	215,251	220,331
Laboratory	1,926,314	1,999,072	2,043,379
Vital Statistics	1,613,044	1,487,070	1,718,381
Cancer Research	3,105,248	3,096,103	3,224,775
PKU Foods	385,112	177,187	206,855
Radon	167,266	141,201	104,552
Medicaid Claims	(45,266)	1,522,073	802,766
General Assistance	802,637	0	651,797
All other programs	1,886,353	3,001,164	3,437,509
<b>Total Expenditures</b>	<b>25,465,485</b>	<b>27,971,818</b>	<b>30,358,727</b>
<b>Ending Balance</b>	<b><u>41,329,627</u></b>	<b><u>46,538,511</u></b>	<b><u>42,281,995</u></b>
Highest month-ending balance	41,329,627	46,538,511	46,538,511
Lowest month-ending balance	21,191,052	41,329,627	42,281,995

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Newborn screening for metabolic and inherited disorders Fee per infant screened			\$10
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	115		
Well driller certification (46-1224)	150		
Water Well Registration Fee:			
Well pumping - less than 50 gallon/minute	30	30	30
Well pumping = or > 50 more than gallon/minute	70	70	70
Laboratory fees/water samples	7-440	14-440	14-545
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals	1,750 to 1,950	1,750-1,950	1,750-1,950
Nursing homes	1,550-1,950	1,550-1,950	1,550-1,950
Assisted living facility	950-1,950	950-1,950	950-1,950
Health clinic	400-450	400-1,450	400-450
Mental health center	250-300	250-300	250-00
Adult Day Services	125 to 175	200-300	200-300
Substance abuse treatment facility	200-300	250-300	250-300
Hospice	450 - 950	450-950	450-950
Child care	25-50	25-50	25-50
Center for developmental disabilities	150	150	150
Home health agency	650-950	65-950	650-950
Respite	50-450	50-450	50-450
Nuclear power plant fee	79,709	80,905	81,552
Radioactive material licenses	140-18,000	140-18,000	140-18,000
X-ray registration	70-500	70-500	70-500
One cent of the cigarette tax less \$500,000	--	--	--
Two cent of the cigarette tax	--	--	--
Birth certificate	11	11	11
Death, marriage, dissolution of marriage certificates	11	11	11
Delayed birth certificate	11	11	11

**AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**FUND 22510 – NURSING FACILITY QUALITY ASSURANCE FUND (68-1926 to 68-1928)  
EXPENDED IN PROGRAMS 33 and 348**

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

The Nursing Facility Quality Assurance Assessment Fund was created in LB 600 in the 2011 Legislative Session. The bill placed a quality assurance assessment on nursing facilities and skilled nursing facilities and provided for exceptions of certain facilities. The proceeds from the assessment are placed in the Nursing Facility Quality Assurance Fund. The fund can only be used for the following purposes: 1) to pay the department’s administrative costs relating to the collection and enforcement of the assessment; 2) to pay the state’s share of an add-on to the rate Medicaid pays for costs incurred by nursing facilities; 3) to rebase rates under the Medicaid Program and 4) to increase quality assurance payments to fund covered services to residents. The Department of Health and Human Services submitted a state plan amendment to impose the assessment and also an application for a waiver to exempt certain facilities from the quality assurance assessment.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Resident day assessment		\$3.50	\$3.50

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Beginning Balance</b>	2,209	25,121	122,572
Revenue:			
Nursing Facility Assessment	13,480,621	13,252,814	13,231,404
Investment Income	17,659	9781	11,374
<b>Total Revenue</b>	<b>13,498,280</b>	<b>13,262,595</b>	<b>13,242,778</b>
Expenditures:			
Operations	82,015	82,015	82,015
Medicaid Rates	13,393,353	13,083,129	13,264,441
<b>Total Expenditures</b>	<b>13,475,368</b>	<b>13,165,144</b>	<b>13,346,456</b>
<b>Ending Balance</b>	<b><u>25,121</u></b>	<b><u>122,572</u></b>	<b><u>18,894</u></b>
Highest month-ending balance	3,380,189	1,496,811	2,232,217
Lowest month-ending balance	6,472	27,347	18,894

**AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: 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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
County (83-376)	- - \$15/day - Regional centers - 1st 30 days - - \$10/day - Beatrice State Developmental Center - 1st 30 days \$3/day - Regional centers & BSDC - after first 30 days		
Private (83-363 to 83-380 & 80-301)	Ability to pay	Ability to pay	Ability to pay
Developmental Disability Services (83-1211)	Ability to pay	Ability to pay	Ability to pay
Veterans Homes (80-322)	Ability to pay	Ability to pay	Ability to pay

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	7,157,000	7,337,198	8,243,193
Revenue:			
County	775,451	898,962	836,629
Private-Developmental Disabilities	511,287	502,414	420,496
Trust funds	1,580,869	1,622,161	1,595,577
Insurance	214,316	333,600	380,435
Private maintenance of residents	13,138,263	13,948,051	13,801,981
Meals/laundry/rentals	33,567	36,734	46,158
Other services/fees/sale of services	132,408	128,237	65,695
Interest income	176,635	146,280	171,593
Juvenile probation funds	14,760	343,403	1,003,413
Other revenue/adjustments	15,005	3,685	19,704
Operating transfers in/adjustments	156,774	783,199	1,021,864
<b>Total Revenue</b>	<b>16,749,335</b>	<b>18,746,726</b>	<b>19,363,545</b>
Expenditures:			
Hastings Regional Center	143,657	250,269	1,092,843
Norfolk Regional Center	72,495	72,674	149,695
Lincoln Regional Center	1,647,688	1,895,830	1,857,320
Beatrice State Developmental Center	1,816,469	2,350,373	1,017,184
Grand Island Veterans' Home	4,892,510	4,611,896	4,653,365
Norfolk Veterans' Home	2,696,550	3,023,194	2,980,985
Western Nebraska Veterans' Home	1,487,233	1,393,606	1,221,875
Eastern Nebraska Veterans' Home	3,066,413	3,281,222	3,154,870
Developmental Disabilities Aid	746,122	961,667	412,000
<b>Total Expenditures</b>	<b>16,569,137</b>	<b>17,840,731</b>	<b>16,540,137</b>
<b>Ending Balance</b>	<b><u>7,337,198</u></b>	<b><u>8,243,193</u></b>	<b><u>11,066,601</u></b>
Highest month-ending balance	7,978,541	8,219,063	11,085,592
Lowest month-ending balance	7,226,689	6,843,246	8,408,916

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**FUND 22530 - SCHOOL DISTRICT REIMBURSEMENT CASH FUND (83-121)  
EXPENDED IN PROGRAM 365**

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 Hastings and Lincoln Regional Centers. The funds are used in the operation of the Adolescent Care Unit at the Lincoln Regional Center. Beginning in 2007-08, funds are expended for special education services provided to children in the substance abuse treatment program at the Hastings Regional Center. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
School district revenue (79-1152)	Maximum rates established by Department of Education and Department of Health and Human Services annually.		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,451,088	667,327	90,862
Revenue:			
Revenue from state agencies/schools	898,019	882,185	961,423
Interest income/other	30,333	8,277	3,465
<b>Total Revenue</b>	<b>928,352</b>	<b>890,462</b>	<b>964,888</b>
Expenditures:			
Lincoln Regional Center	946,622	993,373	328,145
Hastings Regional Center	765,491	473,734	409,540
<b>Total Expenditures</b>	<b>1,712,113</b>	<b>1,467,107</b>	<b>737,685</b>
<b>Ending Balance</b>	<b><u>667,327</u></b>	<b><u>90,862</u></b>	<b><u>317,885</u></b>
Highest month-ending balance	1,471,058	786,487	479,490
Lowest month-ending balance	740,991	69,028	57,707

**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 was transferred in to the fund. The statute was change to make appropriations directly from the Health Care Cash Fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
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<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,118,398	1,318,010	1,263,374

Revenue:			
Transfers in			
Interest	38,938	24,479	24,904
Transfers Out			
Liabilities			
<b>Total Revenue</b>	<b>38,938</b>	<b>24,479</b>	<b>24,904</b>

Expenditures:			
Program operations	839,326	79,115	2,477
<b>Total Expenditures</b>	<b>839,326</b>	<b>79,115</b>	<b>2,477</b>

<b>Ending Balance</b>	<u><b>1,318,010</b></u>	<u><b>1,263,374</b></u>	<u><b>1,285,801</b></u>
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Highest month-ending balance	1,957,879	1,318,010	1,285,798
Lowest month-ending balance	1,318,010	1,238,742	1,265,532

**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. Four hundred fifty thousand dollars annually is transferred from the Health Care Cash Fund into the Stem Cell Research Cash Fund. The statute was changed to provide for appropriations directly to the Stem Cell Research Program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	322,937	83,721	74,649
Revenue:			
Transfer			
Interest income	4,005	1,582	1,472
Transfer Out			
<b>Total Revenue</b>	4,005	1,582	1,472
Expenditures:			
Operations	6,952	7,686	9,904
Aid to programs	236,269	2,968	281
<b>Total Expenditures</b>	243,221	10,654	10,185
<b>Ending Balance</b>	<u>83,721</u>	<u>74,649</u>	<u>65,936</u>
Highest month-ending balance	323,685	84,004	75,553
Lowest month-ending balance	83,721	74,649	65,936

**AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Donations	0	0	0

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	6,797	15,909	16,215
Revenue:			
Fees			
Loan Interest	2,665		279
Interest Earnings	196	306	330
Donations	6,250		939
Other			
<b>Total Revenue</b>	<b>9,111</b>	<b>306</b>	<b>1,548</b>
Expenditures:			
Loans	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>15,908</u></b>	<b><u>16,215</u></b>	<b><u>17,763</u></b>
Highest month-ending balance	15,909	16,215	17,763
Lowest month-ending balance	6,811	15,933	16,215

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Child caring agency (71-1902)	50	50	50
Child placing agency (71-1902)	50	50	50
Group home (71-1902)	50	50	50

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	948,896	792,875	652,731
Revenue:			
License fees	130,000	119,390	116,523
Interest	20,780	14,421	11,095
Other	100	40	140
		12960	
<b>Total Revenue</b>	150,880	146,811	127,758
Expenditures:			
Licensing and inspections	306,991	286,955	199,837
<b>Total Expenditures</b>	306,991	286,955	199,837
<b>Ending Balance</b>	<u>792,875</u>	<u>652,731</u>	<u>580,652</u>
Highest month-ending balance	933,799	802,550	649,857
Lowest month-ending balance	792,875	652,731	457,994

## 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

Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute from a combination of funding from the Tobacco Settlement Fund and the Medicaid Intergovernmental Fund. The State Investment Officer determines the amount transferred from the individual funds. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year.

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

Activity	FY13	FY14	FY15
Legislative Council	75,000	75,000	75,000
Attorney General/Tobacco Settlement Enforcement	604,294	395,807	395,807
Revenue Auditor/ Tobacco Settlement Enforcement	267,332	308,762	308,762
Tobacco Prevention and Control	2,370,000	2,370,000	2,370,000
Respite Care Regions Staff and Operating	404,643	404,643	404,643
EMS Technicians Regulation	13,688	13,688	13,688
Gambling Assistance Administration	25,000	25,000	25,000
Parkinson's Disease Registry	26,000	26,000	26,000
Behavioral Health Rate Increase	2,599,660	2,599,660	2,599,660
Mental Health/Substance Abuse Regions	6,500,000	6,500,000	6,500,000
Emergency Protective Service Funding	1,500,000	1,500,000	1,500,000
Gambling Assistance Aid	225,000	225,000	225,000
Public Health Staff	100,000	100,000	100,000
Minority Health Satellite Offices	220,000	220,000	220,000
Mental Health/Substance Abuse Juvenile Justice	1,000,000	1,000,000	1,000,000
Children's Health Insurance Aid**	6,835,700	6,835,700	6,835,700
Behavioral Health Rate Increase	2,734,444	2,734,444	2,734,444
Respite Care Aid	810,000	810,000	810,000
Behavioral Health Rate Increase	4,765,896	4,765,896	4,765,896
Medicaid Smoking Cessation	450,000	450,000	450,000
Developmental Disability Aid	5,000,000	5,000,000	5,000,000
County Public Health Aid	5,404,190	5,404,190	5,404,190
Minority Health (2nd Congressional District)	1,351,040	1,349,000	1,349,000
Minority Health Aid (1st and 3rd Congress. Districts)	1,524,770	1,526,000	1,526,000
Stem Cell Research	450,000	450,000	450,000
Biomedical Research	14,000,000	14,000,000	14,000,000
Poison Control Center	200,000	200,000	200,000
<b>Total</b>	<b>59,456,657</b>	<b>59,288,790</b>	<b>59,288,790</b>

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
	Transfers are made from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund.		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	5,311,948	4,622,459	3,927,019
Revenue:			
Health care trust transfer	59,441,170	59,100,000	60,100,000
Interest	741,172	571,691	592,032
Transfer out	(3,160,222)	(2,141,918)	(601,240)
Liabilities			33,304
<b>Total Revenue</b>	<b>57,022,120</b>	<b>57,529,773</b>	<b>60,124,096</b>
Expenditures:			
Programs and services	57,711,608	58,225,213	59,185,603
<b>Total Expenditures</b>	<b>57,711,608</b>	<b>58,225,213</b>	<b>59,185,603</b>
<b>Ending Balance</b>	<b><u>4,622,460</u></b>	<b><u>3,927,019</u></b>	<b><u>4,865,512</u></b>
Highest month-ending balance	58,333,600	57,657,456	59,866,969
Lowest month-ending balance	4,622,460	3,927,019	4,865,512

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

A one dollar surcharge on birth, death and adoption certificates and a \$25 docket fee on divorces are the revenue for this fund. Grants, gifts, bequests and federal and private grants may also be deposited into this fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Surcharge on birth certificates (71-612, 71-617.15, 71-627)	\$1	\$1	\$1
Divorce docket fees	\$25	\$25	\$25

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,385,206	1,432,254	1,432,083

Revenue:			
Interest	33,636	27,128	28,584
Fees	267,999	256,926	266,282
Other	148,863		
<b>Total Revenue</b>	<b>450,498</b>	<b>284,054</b>	<b>294,866</b>

Expenditures:			
Program costs	403,450	135,362	346,493
<b>Total Expenditures</b>	<b>403,450</b>	<b>135,362</b>	<b>346,493</b>

<b>Ending Balance</b>	1,432,254	<u>1,432,083</u>	<u>1,380,456</u>
Highest month-ending balance	1,490,838	1,441,778	1,474,816
Lowest month-ending balance	1,283,391	1,337,068	1,390,886

**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 FY2004-05 for the development and provision of community-based behavioral health services including, but not limited to, the provision of grants, loans, and other assistance and the reimbursement to providers of such services. The Legislature initially transferred \$2.5 million in FY2004-05 from the Nebraska Intergovernmental Trust Fund to the Behavioral Health Services Fund to facilitate implementation of the Behavioral Health Services Act.

In FY2005-06, the Legislature transferred \$2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in FY2005-06, the fund receives \$.30 of the \$2.25 fee for recording a deed. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Documentary Stamp Tax (76-901 & 76-903)	\$ .30/stamp	\$ .30/stamp	\$ .30/stamp

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,768,739	2,109,231	2,698,076
Revenue:			
Documentary Stamp Taxes	2,630,240	2,764,253	2,740,454
Investment Income/miscellaneous	42,331	47,087	53,409
<b>Total Revenue</b>	<b>2,672,571</b>	<b>2,811,340</b>	<b>2,793,863</b>
Expenditures:			
Aid to Individuals	2,332,079	2,222,495	2,759,675
<b>Total Expenditures</b>	<b>2,332,079</b>	<b>2,222,495</b>	<b>2,759,675</b>
<b>Ending Balance</b>	<b><u>2,109,231</u></b>	<b><u>2,698,076</u></b>	<b><u>2,732,264</u></b>
Highest month-ending balance	2,109,231	2,698,076	2,733,629
Lowest month-ending balance	1,704,068	2,275,846	2,639,682

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Provider taxes assessed on ICF-DDs are deposited in this fund. The distribution of the proceeds beginning in FY2014-15 are as follows: (1) fifty-five thousand dollars for administration of the fund; (2) the amount needed to reimburse intermediate care facilities for persons with developmental disabilities for the cost of the tax; (3) three hundred twelve thousand dollars for community-based services for persons with developmental disabilities; (4) One million dollars to the General Fund; (5) enhanced rates for non-state operated intermediate care facilities for persons with developmental disabilities.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See narrative			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	879,088	367,000	367,000
Revenue:			
Provider taxes	3,299,168	3,538,427	4,339,441
Investment income	30,381	19,319	18,586
<b>Total Revenue</b>	<b>3,329,549</b>	<b>3,557,746</b>	<b>4,358,027</b>
Expenditures:			
Admin	70,967	55,000	55,000
Repayment of tax	128,491	783,199	1,021,864
DD Aid	565,878	312,000	312,000
Provider Rates	875,977	825,374	1,969,163
Transfer to General Fund	2,200,324	1,582,173	1,000,000
<b>Total Expenditures</b>	<b>3,841,637</b>	<b>3,557,746</b>	<b>4,358,027</b>
<b>Ending Balance</b>	<b><u>367,000</u></b>	<b><u>367,000</u></b>	<b><u>367,000</u></b>
Highest month-ending balance	2,311,288	1,971,730	1,832,946
Lowest month-ending balance	367,000	344,296	271,048

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Narrative			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Beginning Balance	308,101	324,494	369,236
Revenue:			
Fines	8,944	38,266	60,438
Interest	7,449	6,476	7,994
Total Revenue	16,393	44,742	68,432
Expenditures:			
Operations	0	0	36,853
Total Expenditures	0	0	36,853
<b>Ending Balance</b>	<u>324,494</u>	<u>369,236</u>	<u>400,815</u>
Highest month-ending balance	324,494	369,236	436,960
Lowest month-ending balance	308,722	325,034	369,871

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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.		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	222,513	1,069,715	2,082,276
Revenue:			
Documentary stamp fee	2,192,890	2,304,619	2,284,778
Investment Income	12,473	30,986	45,020
Transfer In		250,000	250,000
<b>Total Revenue</b>	<b>2,205,363</b>	<b>2,585,605</b>	<b>2,579,798</b>
Expenditures:			
Grants	1,293,064	1,558,728	2,024,785
Administration	65,097	14,316	4,522
<b>Total Expenditures</b>	<b>1,358,161</b>	<b>1,573,044</b>	<b>2,029,307</b>
<b>Ending Balance</b>	<b><u>1,069,715</u></b>	<b><u>2,082,276</u></b>	<b><u>2,632,766</u></b>
Highest month-ending balance	1,069,715	2,082,276	2,671,711
Lowest month-ending balance	170,329	1,234,326	1,733,729

**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 not tracked by individual boards.

Transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following pages for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,487,992	5,015,032	3,688,057
Revenue:			
Fees	8,427,290	4,485,867	8,542,311
Investment income	143,686	112,301	144,964
Transfers	(80,000)	757,681	724,131
Other	767,670		18,294
<b>Total Revenue</b>	<b>9,258,828</b>	<b>5,355,849</b>	<b>9,429,700</b>
Expenditures:			
Operations	6,731,788	6,682,824	6,442,018
<b>Total Expenditures</b>	<b>6,731,788</b>	<b>6,682,824</b>	<b>6,442,018</b>
<b>Ending Balance</b>	<b><u>5,015,032</u></b>	<b><u>3,688,057</u></b>	<b><u>6,675,739</u></b>
Highest month-ending balance	6,486,676	5,268,212	7,955,726
Lowest month-ending balance	2,269,750	3,688,057	3,821,055

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES****FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)  
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
(Chapter 71 and 28-410)			
Acupuncture			
License	300	300	300
Renewal	121	121	121
Athletic Trainers			
License	117	117	117
Renewal	117	117	117
Alcohol and Drug Abuse Counselors			
License	175	175	175
Renewal	175	175	175
Asbestos Inspector			
License	200	200	200
Renewal	200	200	200
Audio logy and speech therapy			
License	140	140	140
Renewal	140	140	140
Speech-Language Pathologist			
License	140	140	140
Renewal	140	140	140
Chiropractor			
License	144	144	144
Renewal	144	144	144
Cosmetologist			
License	95	95	95
Renewal	118	118	118
Cosmetic Establishment			
License	150	150	150
Renewal	150	150	150

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Cosmetology Instructor			
License	50	50	50
Renewal	50	50	50
Cosmetology Salon			
License	150	150	150
Renewal	150	150	150
Cosmetology School			
License	300	300	300
Renewal	300	300	300
Nail Technician			
License	95	95	95
Renewal	118	118	118
Nail Technology Instructor			
License	50	50	50
Renewal	50	50	50
Nail Technology Salon			
License	150	150	150
Renewal	150	150	150
Nail Technology School			
License	300	300	300
Renewal	300	300	300
Electrologist			
License	95	95	95
Renewal	118	118	118
Electrology Instructor			
License	50	50	50
Renewal	50	50	50
Esthetician			
License	95	95	95
Renewal	118	118	118
Esthetics Instructor			
License	50	50	50
Renewal	50	50	50
Dentist			
License	165	165	165
Renewal	165	165	165

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Anesthesia permit (both license and renewal)			
General anesthesia permit	200	200	200
Parenteral permit	200	200	200
Inhalation analgesia permit	200	200	200
Dental Hygienist			
License	110	110	110
Renewal	110	110	110
Environmental Health Specialist			
License	116	116	116
Renewal	116	116	116
Funeral Director & Embalmer			
License	90	90	90
Renewal	90	90	90
Funeral Establishment			
License	250	250	250
Renewal	250	250	250
Hearing Aid Dispenser and Fitter			
License	165	165	165
Renewal	165	165	165
Lead Inspector/Supervisor/Assessor			
License	202	202	202
Renewal	202	202	202
Lead Worker			
License	102	102	102
Renewal	102	102	102
Massage Establishment			
License	127	127	127
Renewal	127	127	127
Massage School			
License	150	150	150
Renewal	150	150	150
Massage Therapist			
License	110	110	110
Renewal	110	110	110

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Medical Nutrition Therapy			
License	114	114	114
Renewal	114	114	114
Mental Health Practitioner			
License	155	155	155
Renewal	155	155	155
Professional Counselor			
License	50	50	50
Renewal	50	50	50
Marriage and Family Therapy			
License	50	50	50
Renewal	50	50	50
Certified Master Social Work			
License	50	50	50
Renewal	50	50	50
Certified Social Work			
License	125	125	125
Renewal	125	125	125
Registered Nurse			
License	123	123	123
Renewal	123	123	123
Licensed Practical Nurse			
License	123	123	123
Renewal	123	123	123
Licensed Practical Nurse-Certified			
License	68	68	68
Renewal	68	68	68
Certified Nurse Midwife			
Certification	68	68	68
Renewal	68	68	68
Nursing Home Administrators			
License	166	166	166
Renewal	166	166	166
Occupational Therapy			
License	120	120	120
Renewal	120	120	120

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Occupational Therapy Assistant			
License	120	120	120
Renewal	120	120	120
Optometrist			
License	146	146	146
Renewal	146	146	146
Osteopathic Physician and Surgeon			
License	300	300	300
Renewal	121	121	121
Osteopath			
License	300	300	300
Renewal	121	121	121
Physician			
License by reciprocity	300	300	300
Renewal	121	121	121
Physician Assistant			
License	150	150	150
Renewal	110	110	110
Pharmacist			
License	178	178	178
Renewal	178	178	178
Pharmacy Intern	50	50	50
Pharmacy			
Permit	625	625	625
Renewal	625	625	625
Pharmacy Wholesalers			
Permit	550	550	550
Renewal	550	550	550
Physical Therapist			
License	133	133	133
Renewal	133	133	133
Physical Therapy Assistant			
Certification	90	90	90
Renewal	90	90	90

**AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES****FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND (38-157)  
EXPENDED IN PROGRAMS 33 and 178 (CONT'D.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Podiatrist			
License	131	131	131
Renewal	131	131	131
Psychologist			
License	183	183	183
Renewal	183	183	183
Radon Specialist/Technician			
License	92	92	92
Renewal	92	92	92
Respiratory Care			
License	118	118	118
Renewal	118	118	118
Swimming Pool Operator			
License	40	40	40
Veterinarian			
License	250	250	250
Renewal	168	168	168
Veterinary Technician			
License	100	100	100
Renewal	63	63	63
Water Operators			
License	115	115	115
Well Drillers			
License	150	150	150
Renewal	150	150	150

**AGENCY 27 - DEPARTMENT OF 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 this fund are not authorized under existing law except for transfers to the Carrier Enforcement Cash Fund as provided for in 81-2004.01.

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

See Fund 2271 - Highway Cash Fund, for a breakdown of the fees and taxes that are transferred into this fund.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance** (Fund equity)

134,854,838

132,917,506

152,538,143

Revenue:			
Transfer from Highway Cash Fund	362,480,233	371,654,978	386,532,895
Federal Reimbursement/Grants	363,150,045	349,244,109	320,584,636
Local Reimbursement	14,162,308	17,972,762	15,258,013
Investment Income	3,001,846	2,796,372	3,012,116
Other	16,264,651	16,151,912	11,337,891
Transfers out	(7,631,102)	(7,941,874)	(8,017,302)
Total Revenue	751,427,981	749,878,259	728,708,249

Expenditures:			
Construction	574,973,873	527,853,527	531,341,942
Maintenance	119,721,942	150,386,268	164,206,704
Administration	14,797,867	15,113,980	15,704,813
Services & Support	40,844,341	31,729,514	35,212,191
Capital Facilities	232,519	520,601	5,939,510
Transportation Aid	2,794,771	4,653,732	4,904,274
Total Expenditures	753,365,313	730,257,622	757,309,434

**Ending Balance**

**132,917,506**

**152,538,143**

**123,936,959**

Highest month-ending cash balance

154,347,353

167,200,458

158,706,179

Lowest month-ending cash balance

79,222,757

115,679,412

117,823,032

**AGENCY 27 - DEPARTMENT OF ROADS**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Roads. Significant sources of revenue include fuel taxes, motor vehicle registration fees and the sales tax on motor vehicles. The legislative appropriation each year transfers money from the Highway Cash Fund to the Department of Roads Operations Cash Fund (#2270) where it is spent by the Department for support of their activities.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See following page for schedule of fees			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	31,731,745	29,504,821	33,588,172
Revenue:			
Motor and special fuels	221,051,000	229,664,000	232,419,000
Registration fees	37,887,000	39,460,000	39,896,000
Sales tax on motor vehicles	100,475,000	105,635,000	112,379,000
Other	634,763	752,941	989,464
Investment Income	205,546	226,388	106,671
Trans. to Roads Opert'n. Cash Fund	(362,480,233)	(371,654,978)	(386,532,895)
<b>Total Revenue</b>	<b>(2,226,924)</b>	<b>4,083,351</b>	<b>(742,760)</b>
Expenditures:			
Operating Expenses	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>29,504,821</u></b>	<b><u>33,588,172</u></b>	<b><u>32,845,413</u></b>
Highest month-ending cash balance	33,131,724	33,588,173	34,229,971
Lowest month-ending cash balance	27,095,004	29,560,018	28,893,365

**AGENCY 27 - DEPARTMENT OF ROADS**

**FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>REGISTRATION FEES:</u>			
Camper unit permit (60-1803)*	\$2	\$2	\$2
Nonresident temporary vehicle permit (60-382)*	\$5	\$5	\$5
Apportionable fleet vehicles (60-3,198, 60-3,202)**	Formula based on miles and vehicle weight		
Unladen-weight registration permits (60-3,198)*	\$20	\$20	\$20
Trip permits for apportionable vehicles (60-3,198)	\$25	\$25	\$25
Permanent license plate on apportionable vehicles (60-3,203)	\$2-6	\$2-6	\$2-6
New license plates (60-3,102)*	\$3.30	\$3.30	\$3.30
Registration of historical vehicles (60-3,130.02)*	\$60-85	\$60-85	\$60-85
Dealer registration (60-3,114)*	\$15-30	\$15-30	\$15-30
Personal-use dealer plate (60-3,116)*	\$250	\$250	\$250
Repossession registration (60-375)*	\$10	\$10	\$10
Transporter registration (60-378)*	\$10	\$10	\$10
Demonstration permits (60-374)*	\$10	\$10	\$10
Repairing/detailing registration fee (60-377)*	\$30	\$30	\$30
Duplicate registration certificates (60-3,157)*	\$1	\$1	\$1
Replacement license plates (60-3,157)*	\$2.50	\$2.50	\$2.50
Non-state vehicles hauling harvested products (60-3,112)	\$20-150	\$20-150	\$20-150
30 day permit for carnival vehicles (60-384)	\$10-25	\$10-25	\$10-25
Passenger vehicles [60-3,143(1)]*	\$15	\$15	\$15
For hire vehicles [60-3,143(2)]*		\$6 plus \$4 per passenger	
School buses [60-3,144(1)]*	\$10	\$10	\$10
Buses [60-3,144(2)]*	\$30-210	\$30-210	\$30-210
Transfer of registration (60-394)*	\$1.50	\$1.50	\$1.50
Local trucks (60-3,145)*	\$18-342	\$18-342	\$18-342
Farm trucks (60-3,146)*	\$18-335	\$18-335	\$18-335
Pole and cable reel trailers [60-3,151(7)]*	\$2-32	\$2-32	\$2-32
Permit for local truck to exceed set limit (60-3,110)	\$5	\$5	\$5
Commercial trucks (60-3,147)*	\$18-1,140	\$18-1,140	\$18-1,140
Vehicles transporting farm products, etc., 10% reduction [60-3,147(4b)]*	\$16.20-1,026	\$16.20-1,026	\$16.20-1,026
Soil and water conservation vehicles (60-3,149)*	\$18-570	\$18-570	\$18-570

**AGENCY 27 - DEPARTMENT OF ROADS**

**FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
30 day registration for farm/ranch vehicles (60-3,111)*	\$25-95	\$25-95	\$25-95
Commercial trailers (60-3,151)*	\$1	\$1	\$1
Utility trailers (60-3,151)*	\$1-9	\$1-9	\$1-9
Farm trailers (60-3,151)*	\$1-60+	\$1-60+	\$1-60+
Cabin trailers (60-3,151)*	\$9-15	\$9-15	\$9-15
Recreational vehicles (60-3,151)*	\$18-42	\$18-42	\$18-42
Fertilizer trailers (60-3,151)*	\$1	\$1	\$1
Ambulances and hearses (60-3,152)*	\$15	\$15	\$15
Motorcycles (60-3,153)*	\$6	\$6	\$6
Taxicabs (60-3,154)*	\$15	\$15	\$15
Well servicing equipment (60-3,155)*	\$1.50-95.00	\$1.50-95.00	\$1.50-95.00
Film vehicles, 6 month registration (60-383)*	\$50-150	\$50-150	\$50-150
Film vehicles, renewal (60-383)*	\$25	\$25	\$25
Excess limit permit, special trip (60-6,298)*	up to \$25	up to \$25	up to \$25
Excess limit permit, continuing permit (60-6,298)*	\$25-100	\$25-100	\$25-100
Excess limit permit, seasonal harvest (60-6,298)*	\$25-50	\$25-50	\$25-50
Excess limit permit, garbage (60-6,301)*	\$10-100	\$10-100	\$10-100
Excess limit permit, livestock forage (60-6,305)*	\$10	\$10	\$10
<u>MOTOR FUEL</u>			
License fee for importer, etc. (66-483)	\$0	\$0	\$0
Fixed fuel tax, cents per gallon (66-489, 66-4,105)****	7.5	7.5	7.5
Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)****	2.8	2.8	2.8
Variable fuel tax, cents per gallon (66-4,141, 66-4,144)*****	0-2.6	.9-1.6	.8-1.9
Wholesale fuel tax, cents per gallon (66-489.02)*****	13.3-14.3	14.4-15.2	14.2-14.5
Penalty for not paying tax (66-719)*	varies	varies	varies
Fuel trip permit (66-1418)	\$20	\$20	\$20
Penalty for trip permit violations (66-1417)	\$100	\$100	\$100
Liquid fuel carriers license (66-502)	\$0	\$0	\$0
Penalty for diesel exemption certificate violations [66-495(5)]*	\$1,000	\$1,000	\$1,000
Penalty for violation of Diesel Fuel Tax Act (66-495.01)*	\$250-\$2,500	\$250-\$2,500	\$250-\$2,500
Alternative fuel permit (66-3,191)*	\$75	\$75	\$75
Permit reissuance (66-720)	\$100	\$100	\$100
Transfer from EPIC Fund to offset ethanol tax credits (66-1345)*		Varies	

**AGENCY 27 - DEPARTMENT OF ROADS**

**FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>OTHER</u>			
Sales tax on motor vehicles (77-2701.02, 77-27,132)*	5%	5%	5%
Highway overload fines (CVII-5)		75% of fines collected	
Posting of information sign panels (39-205)		To meet expenses, balance to General Fund	
Posting of tourist-oriented sign panels (39-208)		To meet expenses, balance to General Fund	
Outdoor advertising signs, biennial (39-220)	\$15	\$15	\$15
Lease/rent of right-of-way or buildings (39-1323.01)		Variable, as contracted	
Sale of real property (39-1326)		Variable	
Maintenance services performed for political subdivisions (39-1341)		Variable, as contracted	
Reproduction of plans, maps, etc. (39-1354, 81-701.04)		To cover cost	
Sale of surplus road materials (39-1356)		Variable	
Street/highway supt. license:			
Class A license (3 year) (39-2308.01)	\$75	\$75	\$75
Class A license renewal (3 year) (39-2308.01)	\$50	\$50	\$50
Class B license with an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license without an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license renewal (annual) (39-2308)	\$10	\$10	\$10
Junkyard permits on Interstate (39-2604)		To meet expenses	

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

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

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

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

\*\*\*\*\* Revenue is shared between the Department of Roads (66%) and cities and counties (34%).

**AGENCY 27 - DEPARTMENT OF ROADS**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Grade Crossing Protection Fund provides financial assistance to political subdivisions for safety improvements of railroad and highway crossings. These improvements include the elimination of such crossings, installation of automatic crossing protection devices, and the construction and maintenance of overpasses and underpasses.

Transfers from this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	7,632,323	9,284,327	11,946,804
Revenue:			
Train Mile Tax & Crossing Levy	2,403,276	2,629,974	2,661,902
Investment Income	185,842	199,358	253,774
Transfer from Highway Trust Fund	360,000	360,000	360,000
<b>Total Revenue</b>	<b>2,949,118</b>	<b>3,189,332</b>	<b>3,275,676</b>
Expenditures:			
Construction, maintenance, etc.	1,297,113	526,856	1,527,205
<b>Total Expenditures</b>	<b>1,297,113</b>	<b>526,856</b>	<b>1,527,205</b>
<b>Ending Balance</b>	<b><u>9,284,327</u></b>	<b><u>11,946,804</u></b>	<b><u>13,695,274</u></b>
Highest month-ending cash balance	9,284,327	11,946,804	14,127,240
Lowest month-ending cash balance	7,493,966	9,557,574	12,285,742

**AGENCY 27 - DEPARTMENT OF ROADS**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from this fund to the Game and Parks State Park Improvement and Maintenance Fund are authorized under existing law whenever the balance exceeds \$14 million on the first day of each month; and transfers to the State Park Cash Revolving Fund are authorized through July 31, 2016 (39-1390).

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Motor Vehicle Registration Fee (60-3,156)	\$1.50	\$1.50	\$1.50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	11,451,518	14,968,218	18,658,474

Revenue:			
Registration Fees	3,469,536	3,500,664	3,569,539
Investment Income	305,236	317,106	354,748
Transfer to the Game and Parks State Park Improvement and Maintenance Fund	0	0	(8,070,914)
Transfer to the State Park Cash Revolving Fund	0	0	0
<b>Total Revenue</b>	<b>3,774,772</b>	<b>3,817,770</b>	<b>(4,146,628)</b>

Expenditures:			
Construction, maintenance & administration	258,072	127,514	300,173
<b>Total Expenditures</b>	<b>258,072</b>	<b>127,514</b>	<b>300,173</b>

<b>Ending Balance</b>	<b><u>14,968,218</u></b>	<b><u>18,658,474</u></b>	<b><u>14,211,673</u></b>
Highest month-ending cash balance	14,968,218	18,658,474	19,570,914
Lowest month-ending cash balance	11,770,988	15,278,578	14,211,673

**AGENCY 27 - DEPARTMENT OF ROADS**

**FUND 22740 – STATE HIGHWAY CAPITAL IMPROVEMENT FUND (39-2703)  
EXPENDED IN PROGRAM 569**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Highway Capital Improvement Fund receives 85% of the revenue derived from a sales and use tax rate of one-quarter of one percent. The other 15% of the sales and use tax revenue is distributed to cities and counties through the Highway Allocation Fund. This revenue stream started on transactions occurring on July 1, 2013 and will continue until July 1, 2033, after which this sales tax revenue will revert back to being deposited into the General Fund.

The State Highway Capital Improvement Fund is used as follows:

(1) At least twenty-five percent of the money credited to the fund each fiscal year shall be used, as determined by the Department of Roads, for construction of the expressway system and federally designated high priority corridors; and

(2) The remaining money credited to the fund each fiscal year shall be used to pay for surface transportation projects of the highest priority as determined by the department.

Transfers from this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Sales and use tax-85% share (77-27,132)		.25 of 1%	.25 of 1%

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	21,364,736

Revenue:			
Sales and use tax	0	50,846,255	62,681,075
Investment Income	0	158,196	563,780
<b>Total Revenue</b>	<b>0</b>	<b>51,004,451</b>	<b>63,244,855</b>

Expenditures:			
Construction	0	29,639,715	42,890,016
<b>Total Expenditures</b>	<b>0</b>	<b>29,639,715</b>	<b>42,890,016</b>

<b>Ending Balance</b>	<b><u>0</u></b>	<b><u>21,364,736</u></b>	<b><u>41,719,576</u></b>
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Highest month-ending cash balance	0	22,267,599	42,347,934
Lowest month-ending cash balance	0	0	22,029,986

**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. Per statute, any investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a monthly basis.

This fund receives \$5 from the motor vehicle license plate fee paid on veteran themed plates (Pearl Harbor plates, DAV plates, etc.) and also receives \$30 for Gold Star personalized message plates. In addition, the U.S. Department of Veterans Affairs pays \$722 - \$745, depending upon the date of death, for each veteran buried at the Nebraska Veterans Cemetery at Alliance.

(Note: The fees on veteran themed license plates will change in 2016 once the state begins issuing Military Honor Plates. Because this report only covers the time period up to June 30, 2015, these fee changes will not be shown until the next issuance of this report.)

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Veteran license plate fee (60-3,122; 60-3,122.02; 60-3,123; 60-3,124; 60-3,125)	\$5	\$5	\$5
Gold Star personalized message plate fee (60-3,122.02)	\$30	\$30	\$30

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	52,307	80,930	86,784
Revenue:			
Veteran license plate fees	16,210	16,438	14,253
Donations	50	0	0
Investment income	1,589	1,698	1,959
Other	16,774	12,718	17,069
<b>Total Revenue</b>	<b>34,623</b>	<b>30,854</b>	<b>33,281</b>
Expenditures:			
Operating expenses	6,000	24,632	10,000
Travel expenses	0	368	0
<b>Total Expenditures</b>	<b>6,000</b>	<b>25,000</b>	<b>10,000</b>
<b>Ending Balance</b>	<b><u>80,930</u></b>	<b><u>86,784</u></b>	<b><u>110,064</u></b>
Highest month-ending cash balance	80,940	87,040	110,129
Lowest month-ending cash balance	56,916	81,051	88,156

**AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Veteran Cemetery Construction Fund is created in statute to receive all funds used for the construction of a state veteran cemetery system. Any money remaining in the Veteran Cemetery Construction Fund following the completion of construction of the three veterans' cemeteries is to be transferred to the Nebraska Veteran Cemetery System Endowment Fund, and the Veteran Cemetery Construction Fund will then terminate.

Transfers to any fund other than the Nebraska Veteran Cemetery System Endowment Fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	88,412	90,523	92,280
Revenue:			
Investment income	2,110	1,758	1,821
Total Revenue	2,110	1,758	1,821
Expenditures:			
Eng. and Arch. Services	0	0	0
Total Expenditures	0	0	0
<b>Ending Balance</b>	<u>90,523</u>	<u>92,280</u>	<u>94,101</u>

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Resources Fund was established in LB 701 of 2007. The fund is to be used to aid management actions taken to reduce consumptive uses of water in river basins which are deemed over-appropriated or are bound by an interstate compact or decree. The fund may be expended for eligible natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree, provided that a local funding match of 40% or more is provided. The fund shall not be used for salaries or administrative expenses by the department or any political subdivision. The fund receives revenue from an annual transfer from General Fund, and from other public or private gifts, grants and bequests. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund. At the present time, transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
General Fund transfer (61-218)	\$4,700,000	3,330,000	3,330,000
Grants from other entities (61-218)	3,330,000	3,330,000	0

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	12,070,826	17,093,949	13,065,627

Revenue:			
Interest	263,883	214,279	138,233
Transfer in from General Fund	4,700,000	3,300,000	3,300,000
Environmental Trust grant	3,300,000	3,300,000	0
Transfers out	-83,703	-88,846	-63,020
<b>Total Revenue</b>	<b>8,180,180</b>	<b>6,725,433</b>	<b>3,375,213</b>

Expenditures:			
State Aid	3,157,057	10,753,755	11,237,718
Operations	0		
<b>Total Expenditures</b>	<b>3,157,057</b>	<b>10,753,755</b>	<b>11,237,718</b>

<b>Ending Balance</b>	<u><b>17,093,949</b></u>	<u><b>13,065,627</b></u>	<u><b>5,203,122</b></u>
Highest month-ending balance	17,093,949	17,104,595	12,484,939
Lowest month-ending balance	9,376,241	7,185,819	2,357,869

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

**FUND 22920 – WATER CONTINGENCY CASH FUND (2-3226-07)  
EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Cash Reserve Fund transfer	0	0	0

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	4,990,466	0	0
Revenue:			
Interest	1,106	0	0
Transfer out to Cash Reserve Fund	(4,991,572)	0	0
<b>Total Revenue</b>	<b>(4,990,466)</b>	<b>0</b>	<b>0</b>
Expenditures:			
	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance (Amount owed to fund)</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Highest month-ending balance	708	0	0
Lowest month-ending balance	0	0	0

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

**FUND 22930 - DEPARTMENT OF NATURAL RESOURCES  
 REPUBLICAN RIVER SUSTAINABILITY TASK FORCE CASH FUND (46-2,141)  
 EXPENDED IN PROGRAM 334**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Republican River Sustainability Task Force Cash Fund was created in 2010 to accept appropriations, gifts, grants, donations and transfers as authorized by the Legislature. The fund is to be used to defray expenses incurred by the Republican River Sustainability Task Force. The fund received \$50,000 in revenue from a one-time transfer authorized from the Water Policy Task Force Cash Fund. In FY13-14, the balance of the fund was transferred out upon the sunset of the task force.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer from Water Policy Task Force Cash Fund	0	0	0

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	16,730	8,970	0
<b>Revenue:</b>			
Transfer in from Water Policy Task Force Cash	0	0	0
Interest income	240	86	0
Transfer out	0	-9,056	0
<b>Total Revenue</b>	240	-8,970	0
<b>Expenditures:</b>			
Department of Natural Resources	8,000	0	0
<b>Total Expenditures</b>	8,000	0	0
<b>Ending Balance</b>	<u>8,970</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	8,970	9,056	0
Lowest month-ending balance	8,764	0	0





**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Resources Development Cash Fund is established in law to provide financial assistance to programs and projects essential to the development, preservation and maintenance of the state's water and related land resources. Deposits to the fund include fees, deposits, payments and repayments relating to the fund, including both principal and interest from loans made from the program. The Resources Development Fund program is primarily a grant program and the number of loans has been minimal. When the balance of the fund reaches a sufficient level, grant or loan payments are awarded. The majority of Resources Development Fund grants and loans are made from a separate General Fund appropriation that is not processed through this fund. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Loan repayments (2-1589)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	68,272	867,735	5,570
Revenue:			
Interest	1,028	2,418	136
Miscellaneous/Reimbursements	838,435	-838,410	0
Land use revenue	0	0	0
Transfers out	0	0	0
<b>Total Revenue</b>	<b>839,463</b>	<b>-835,992</b>	<b>136</b>
Expenditures:			
State Aid	40,000	26,173	0
<b>Total Expenditures</b>	<b>40,000</b>	<b>26,173</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>867,735</u></b>	<b><u>5,570</u></b>	<b><u>5,706</u></b>
Highest month-ending balance	867,736	873,565	5,706
Lowest month-ending balance	28,829	5,570	5,570

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Soil and Water Conservation Cash Fund is established to receive refunds from state aid payments that were not utilized and subsequently returned. Because the majority of the Soil and Water Conservation program in the Department of Natural Resources is funded by General Fund appropriations, this fund is used to receive refunds and to make state aid payments when the balance builds to a sufficient level. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Refunds and repayments (2-1577)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	16,973	18,475	23,199
Revenue:			
Refunds/Miscellaneous	1,094	4,346	1,834
Interest	408	378	460
Transfers out			
<b>Total Revenue</b>	<b>1,502</b>	<b>4,724</b>	<b>2,294</b>
Expenditures:			
State Aid	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>18,475</u></b>	<b><u>23,199</u></b>	<b><u>25,493</u></b>
Highest month-ending balance	18,475	23,199	25,493
Lowest month-ending balance	17,008	18,506	23,237

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

Statutes provide that Water Quality Fund be allocated through contractual agreements with Natural Resources Districts (NRDs) for various water quality and soil and water conservation programs and that NRDs receiving allocations shall provide a 150% match. The fund receives revenue from a specialty pesticide fee and commercial and private pesticide applicator licenses. The fund is expended as state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	380,565	432,263	414,356

Revenue:			
Interest	6,911	7,030	8,035
Fees and licensing	1,034,838	1,150,083	994,963
Miscellaneous	-20	0	30
Transfer out	0	0	0
<b>Total Revenue</b>	<b>1,041,729</b>	<b>1,157,113</b>	<b>1,003,028</b>

Expenditures:			
State Aid	900,000	1,175,020	1,075,020
<b>Total Expenditures</b>	<b>900,000</b>	<b>1,175,020</b>	<b>1,075,020</b>

<b>Ending Balance</b>	<b><u>432,263</u></b>	<b><u>414,356</u></b>	<b><u>342,364</u></b>
Highest month-ending balance	736,259	727,841	904,292
Lowest month-ending balance	13,683	78,170	139,502

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Water Well Decommissioning Fund is allocated by contractual agreement with Natural Resources Districts (NRDs) for the purpose of accelerating the decommissioning of illegal water wells throughout the state. The fund receives water well registration fees collected by the Department of Natural Resources. The funds are used to provide state aid to NRDs administering qualified water well decommissioning programs. Landowners apply for cost-sharing reimbursement directly to Natural Resources Districts and are reimbursed for at least 60% of the costs associated with decommissioning water wells. The fund is expended as state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Water well registration fee (46-606)	\$30	\$30	\$30

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	33,348	87,975	129,722
Revenue:			
Water well registration fees (46-606)	107,715	114,509	97,804
Interest	1,277	1,972	3,064
Miscellaneous	7,288	1,980	3,849
Transfers out	0	0	
<b>Total Revenue</b>	<b>116,280</b>	<b>118,461</b>	<b>104,717</b>
Expenditures:			
State aid	61,653	76,714	74,471
<b>Total Expenditures</b>	<b>61,653</b>	<b>76,714</b>	<b>74,471</b>
<b>Ending Balance</b>	<b><u>87,975</u></b>	<b><u>129,722</u></b>	<b><u>159,968</u></b>
Highest month-ending balance	87,960	129,705	185,261
Lowest month-ending balance	39,507	78,170	139,702

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Miscellaneous reimbursements	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	368,345	375,080	366,692
Revenue:			
Miscellaneous	44,512	572	905
Interest	8,615	7,143	7,141
Transfers in from Water Policy Task Force Cash			
<b>Total Revenue</b>	<b>53,127</b>	<b>7,715</b>	<b>8,046</b>
Expenditures:			
	46,392	16,103	11,125
<b>Total Expenditures</b>	<b>46,392</b>	<b>16,103</b>	<b>11,125</b>
<b>Ending Balance</b>	<b><u>375,080</u></b>	<b><u>366,692</u></b>	<b><u>363,613</u></b>
Highest month-ending balance	375,128	373,340	368,269
Lowest month-ending balance	349,429	366,692	362,333

**AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES**

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Cash Fund is established in law to pay for the costs of programs or activities of the department. It receives revenue from fees charged by the Department of Natural Resources for water well registrations (as authorized in 46-606) and for water data collection projects carried out on behalf of political subdivisions, state agencies or the federal government (as authorized under 61-209.) The revenue received from the fees and charges is subsequently used to pay for staff and operating expenses. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Water well registration fee (46-606)	\$40	\$40	\$40
Water data collection project fees (61-209)	--- VARIES BY PROJECT ---		

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	<b>501,461</b>	<b>507,854</b>	<b>503,918</b>

Revenue:			
Interest	11,523	9,658	9,683
Business fees/professional services	97,599	105,593	90,188
Miscellaneous	20,656	9,323	-877
Transfers out	0	0	
<b>Total Revenue</b>	<b>129,778</b>	<b>124,574</b>	<b>98,994</b>

Expenditures:			
Operations	123,385	128,510	152,871
<b>Total Expenditures</b>	<b>123,385</b>	<b>128,510</b>	<b>152,871</b>

<b>Ending Balance</b>	<b><u>507,854</u></b>	<b><u>503,918</u></b>	<b><u>450,041</u></b>
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Highest month-ending balance	497,137	512,338	531,828
Lowest month-ending balance	479,285	488,698	430,672

**AGENCY 30 - STATE ELECTRICAL BOARD**

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This fund is used to carry out electrical inspections, administer examinations, code classes, and issue licenses.

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Examination Fees (81-2118):</b>			
Electrical Contractor	125	125	125
Journeyman Electrician, Residential Journeyman	60	60	60
<b>Electrician &amp; Fire Alarm Installer License Fees (81-2118):</b>			
Electrical Contractor	125	125	125
Journeyman Electrician, Residential Journeyman & Fire Alarm	25	25	25
Apprentice	20	20	20
<b>License Fee Renewals</b>			
Existing Special Installer	25	25	25
Existing Class A Masters and Class B Masters	125	125	125
Existing Class B Electrical Contractor	125	125	125
Existing Class A Journeyman and Class B Journeyman	125		
<b>Inspection Fees (81-2135):</b>			
Minimum Fee	25	25	25
Existing Service	25	25	25
New Service (1-1,000 Amp)	25 – 195	25-195	25-195
Each additional 100 Amps over 1,000 Amps	20	20	20
New Added, or Extended branch circuits and feeders	5	5	5
Field Irrigation Units	60	60	60
Reinspection Fees (1 <sup>st</sup> /subsequent)			
Reinspection Fees (1 <sup>st</sup> /2 <sup>nd</sup> , subsequent)	50/75/100	50/75/100	50/75/100

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	447,580	934,599	690,772
<b>Revenue:</b>			
License fees	923,396	107,151	993,624
Inspections	934,653	1,073,680	975,451
Examination fees	55,235	57,269	52,806
Registration Code Class Training	22,280	22,316	21,605
(Transfers out) and Other Misc.	7,088	17,995	10,342
Interest	16,079	15,623	18,651
<b>Total Revenue</b>	1,958,731	1,294,034	2,072,479
<b>Expenditures:</b>			
Personal Services	1,117,784	1,165,112	1,176,505
Operating expenses	195,117	179,312	211,158
Travel expenses	142,698	184,046	170,202
Capital outlay	16,113	9,391	20,358
<b>Total Expenditures</b>	1,471,712	1,537,861	1,578,223
<b>Ending Balance</b>	<u>934,599</u>	<u>690,772</u>	<u>1,185,028</u>
Highest month-ending balance	1,001,961	926,785	1,273,080
Lowest month-ending balance	360,801	669,438	656,224

**AGENCY 31 – MILITARY DEPARTMENT**

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Transfers from this fund to the General Fund are authorized under existing law (55-131).

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	575,712	605,611	605,229

Revenue:			
Rental revenue	84,731	89,269	94,862
Nuclear power plant reimb., calibration fees, etc.	541,701	333,172	363,664
Investment income	16,544	13,613	12,858
Other	111,196	122,141	100,487
<b>Total Revenue</b>	<b>754,172</b>	<b>558,195</b>	<b>571,871</b>

Expenditures:			
Personal services	315,233	300,927	322,855
Operating expenses	352,382	246,466	248,975
Travel	8,945	9,628	22,038
Capital outlay	47,713	1,555	15,493
Aid			
<b>Total Expenditures</b>	<b>724,273</b>	<b>558,576</b>	<b>609,361</b>

<b>Ending Balance</b>	<b><u>605,611</u></b>	<b><u>605,229</u></b>	<b><u>567,739</u></b>
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Highest month-ending cash balance	894,463	853,047	775,091
Lowest month-ending cash balance	508,119	587,369	538,101

**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.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
None			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	3,070,945	1,065,706	33,844

Revenue:			
Investment income	48,393	11,856	6,531
Transfer in			975,000
Transfer out			
<b>Total Revenue</b>	<b>48,393</b>	<b>11,856</b>	<b>981,531</b>

Expenditures:			
Personal services			
Travel			
Aid	2,053,631	1,043,718	0
<b>Total Expenditures</b>	<b>2,053,631</b>	<b>1,043,718</b>	<b>0</b>

<b>Ending Balance</b>	<b><u>1,065,706</u></b>	<b><u>33,844</u></b>	<b><u>1,015,375</u></b>
Highest month-ending cash balance	2,976,934	1,069,267	1,015,375
Lowest month-ending cash balance	1,057,587	33,844	33,903

**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 this fund to the General Fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>

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

**AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS**

**FUND 23210 - SURVEYORS' CASH FUND (84-409)  
EXPENDED IN PROGRAM 554**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Surveyors' Cash Fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
No set schedule. Agency, organization or individual is billed for the actual cost of the survey. (84-409)	Actual cost	Actual cost	Actual cost

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	3,395	3,407	3,425
Revenue:			
Interest income	79	65	67
Total Revenue	79	65	67
Expenditures:			
Contractual services/operating expenses/travel	67	47	47
Total Expenditures	67	47	47
<b>Ending Balance</b>	<b><u>3,407</u></b>	<b><u>3,425</u></b>	<b><u>3,445</u></b>
Highest month-ending balance	3,394	3,405	3,425
Lowest month-ending balance	3,334	3,352	3,381

**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 primarily 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 is made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board.

Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Land, mineral, sand and gravel rental rates based on market value--may be adjusted semi-annually (72-232, 72-308, 72-902)	Market value	Market value	Market value

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	3,650,494	3,225,323	5,053,735

Revenue:			
Transfers In/Temporary School Fund	11,555,165	14,035,546	14,806,429
Interest Income	227,060	217,209	256,428
Building and Space Rental	26,350	26,350	26,350
Miscellaneous/Fees/Reimbursements	112,936	43,586	92,303
Sale of Surplus Property/Land Easements	29,196	15,567	26,402
<b>Total Revenue</b>	<b>11,950,707</b>	<b>14,338,258</b>	<b>15,207,912</b>

Expenditures:			
Operation of Bd. of Educational Lands & Funds:			
Personal Services	1,767,793	1,812,483	1,755,530
Operating/Travel	2,148,539	1,668,550	2,444,674
Capital Outlay	126,215	29,087	68,876
Real Estate Taxes	8,333,331	8,999,729	10,109,855
Adjustment			593
<b>Total Expenditures</b>	<b>12,375,878</b>	<b>12,509,849</b>	<b>14,379,528</b>

<b>Ending Balance</b>	<b><u>3,225,323</u></b>	<b><u>5,053,735</u></b>	<b><u>5,882,119</u></b>
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Highest month-ending balance	14,985,119	17,051,063	19,587,858
Lowest month-ending balance	3,477,620	5,307,863	6,137,247

**AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS**

**FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)  
EXPENDED IN PROGRAM 529**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository. The fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	29,475	34,435	36,987
<b>Revenue:</b>			
Reproduction and publications	552	752	647
Filing fees	18,368	15,965	17,064
Miscellaneous/search fees/interest	732	686	759
Adjustment	0	0	412
<b>Total Revenue</b>	<b>19,652</b>	<b>17,403</b>	<b>18,882</b>
<b>Expenditures:</b>			
Operation of records repository	14,692	14,851	15,142
<b>Total Expenditures</b>	<b>14,692</b>	<b>14,851</b>	<b>15,142</b>
<b>Ending Balance</b>	<b><u>34,435</u></b>	<b><u>36,987</u></b>	<b><u>40,727</u></b>
Highest month-ending balance	34,353	36,634	40,646
Lowest month-ending balance	28,999	34,227	37,470

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Snowmobile Annual Registration Fees (60-3,210):*			
Private owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Revenue:			
Snowmobile registrations	2,246	2,375	2,039
Total Revenue	2,246	2,375	2,039

\*County treasurers retain 25¢ with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (#23370).

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23280 - COWBOY TRAIL FUND (37-913)  
EXPENDED IN PROGRAMS 550, 979**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Cowboy Trail Fund was created to receive revenue for the development and maintenance of the Cowboy Trail. Potential sources of revenue include trail user fees, donations, and revenue generated by leasing portions of the trail's right-of-way. LB296 (1996) provided for the establishment of trail use fees. User fees were enacted by the Commission effective January 1, 1998, but were made voluntary in 2002 in response to the federal government questioning whether the trail use fee violated federal rules.

Transfers from this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	218,043	184,111	164,110

Revenue:			
Donations	7,767	0	0
Investment income	4,406	3,370	2,989
Land lease/ROW and building rent	14,535	16,857	13,795
Other	737	1,745	1,200
<b>Total Revenue</b>	<b>27,445</b>	<b>21,972</b>	<b>17,984</b>

Expenditures:			
Personal services	0	0	0
Operating expenses	61,378	41,973	17,517
Travel expenses	0	0	0
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>61,378</b>	<b>41,973</b>	<b>17,517</b>

<b>Ending Balance</b>	<b><u>184,111</u></b>	<b><u>164,110</u></b>	<b><u>164,576</u></b>
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Highest month-ending cash balance	214,224	185,431	164,576
Lowest month-ending cash balance	168,588	163,689	148,192

**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 this fund are not authorized under existing law, except for transfers to the Nebraska Environmental Endowment Fund as authorized by 81-15,174.01.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Percentage of lottery profits distributed to the Nebraska Environmental Trust Fund (9-812)	44.5%	44.5%	44.5%

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	37,998,717	38,209,742	34,483,446

Revenue:			
Lottery proceeds	17,667,745	16,776,387	16,353,128
Investment income	859,112	699,369	627,710
Other	497,354	490	71,868
<b>Total Revenue</b>	<b>19,024,211</b>	<b>17,476,246</b>	<b>17,052,706</b>

Expenditures:			
Personal services	297,139	302,889	307,137
Operating expenses	129,937	143,617	108,015
Travel expenses	9,525	6,228	9,448
Capital outlay	0	0	0
Distribution of aid	18,376,586	20,749,808	15,155,233
<b>Total Expenditures</b>	<b>18,813,187</b>	<b>21,202,542</b>	<b>15,579,833</b>

<b>Ending Balance</b>	<b><u>38,209,742</u></b>	<b><u>34,483,446</u></b>	<b><u>35,956,319</u></b>
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Highest month-ending cash balance	39,516,199	38,210,301	35,956,819
Lowest month-ending cash balance	34,044,369	34,483,481	29,680,388

**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 this fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Lease rates/per month (72-2401)	\$200-600	\$200-600	\$200-600
Rental rates/per day (72-2401):			
State govt. rate*	50-120	50-120	50-120
Private party rate*	85-250	85-250	85-250
*Discounts are given for less than full day rentals and/or renting more than one room.			

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	134,374	150,815	173,548

Revenue:			
Building and space rental	13,200	17,959	20,560
Investment income	3,341	3,069	3,580
Donations	50	120	0
Other	0	1,885	100
<b>Total Revenue</b>	<b>16,591</b>	<b>23,033</b>	<b>24,240</b>

Expenditures:			
Personal services			
Operating expenses	150	300	0
Travel expenses			
Capital outlay			
Distribution of aid			
<b>Total Expenditures</b>	<b>150</b>	<b>300</b>	<b>0</b>

<b>Ending Balance</b>	<b><u>150,815</u></b>	<b><u>173,548</u></b>	<b><u>197,788</u></b>
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Highest month-ending cash balance	150,765	173,548	197,263
Lowest month-ending cash balance	135,463	152,216	175,156

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23320 - STATE GAME FUND (37-323)  
EXPENDED IN PROGRAMS 330, 336, 337, 617, 628, 846, 900, 924, 955, 971, 972, 973, 976**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

Money in the State Game Fund is restricted to funding only those activities which are related to the support of fish and game, the provision of boating facilities, administration and enforcement of the State Boat Act, and production of publications. In some cases certain forms of revenue within the fund are earmarked for the support of certain activities. For example, revenue from \$2 of the fishing permit can only be used for administration, construction, operation and maintenance of fish hatcheries and for the distribution of fish (37-324).

Transfers from this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	22,946,993	22,435,085	19,855,667

Revenue:			
Permits (hunting, fishing, fur harvest, etc.)	13,894,371	13,513,353	13,843,099
Magazine, misc. publications	372,491	428,691	460,274
Boat registration	970,261	991,886	1,029,881
Federal reimbursement	5,276,487	6,615,018	5,236,169
Other	743,114	1,864,084	1,534,485
<b>Total Revenue</b>	<b>21,256,724</b>	<b>23,413,032</b>	<b>22,103,908</b>

Expenditures:			
Fish/Game research, etc.	10,678,621	11,994,803	12,098,434
Law enforcement	4,119,989	4,111,123	4,461,290
Information and education	3,215,130	3,640,829	3,730,909
Administration	2,564,353	3,253,505	3,149,060
Other	1,190,538	2,992,191	1,189,402
<b>Total Expenditures</b>	<b>21,768,631</b>	<b>25,992,451</b>	<b>24,629,095</b>

<b>Ending Balance</b>	<b><u>22,435,085</u></b>	<b><u>19,855,667</u></b>	<b><u>17,330,480</u></b>
Amount of Balance in Lifetime Permit 'principle reserve'	9,713,610	10,385,216	11,061,096
Highest month-ending cash balance	24,264,578	23,052,751	19,781,365
Lowest month-ending cash balance	22,026,285	19,466,754	17,172,561

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23320 - STATE GAME FUND (37-323) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Hunting Permit:</b>			
Resident (37-407)	\$13	\$13	\$13
Resident Multi-year 3/5 (37-407)	36/52	36/52	36/52
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Nonresident (37-407)	80	80	80
Nonresident Multi-year 3/5 (37-407)	216/320	216/320	216/320
Nonresident youth (37-407)	13	13	13
Nonresident – 2 day (37-407)	55	55	55
<b>Fishing Permit:</b>			
Resident (37-407)	17.50	17.50	17.50
Resident Multi-year 3/5 (37-407)	48/70	48/70	48/70
Nonresident (37-407)	49.50	49.50	49.50
Nonresident Multi-year 3/5 (37-407)	134/200	134/200	134/200
Resident – 1 day (37-407)	6.50	6.50	6.50
Nonresident – 1 day (37-407)	8.50	8.50	8.50
Resident - 3 day (37-407)	11.50	11.50	11.50
Nonresident-3 day (37-407)	16.50	16.50	16.50
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Disabled fishing permit (37-424)	5	5	5
Paddlefish application (37-4,111)	0	0	0
Paddlefish permit resident (37-4,111)	20	20	20
Paddlefish permit Nonresident (37-4,111)	40	40	40
<b>Combination Hunt &amp; Fish:</b>			
Resident (37-407)	29	29	29
Resident Multi-year 3/5 (37-407)	79/120	79/120	79/120
Nonresident (407)	120	120	120
Nonresident Multi-year 3/5 (37-407)	324/480	324/480	324/480
Resident deployed military (37-421.01)	5	5	5
Resident – veteran 64 and over (37-421)	5	5	5
Resident – age 69 and over (37-421)	5	5	5
<b>Fur Harvest Permit:</b>			
Resident (37-407)	15	15	15
Nonresident/1,000 or less (37-407)	224	224	224
Additional 100 furs (37-407)	15	15	15
<b>Fur Buyers Permit:</b>			
Resident (37-463)	112	112	112
Nonresident (37-463)	560	560	560
<b>Deer Permit:</b>			
Resident (37-447)	29	29	29
Nonresident (37-447)	208	208	214
Resident deployed military (37-421.01)	5	5	5
Resident statewide buck only (37-447)	72.50	72.50	72.50
Nonresident statewide buck only (37-447)	520	520	535
Resident youth (37-447)	5	5	5
Nonresident youth (37-447)	5	5	5
Nonresident season choice (37-447)	54	54	60
Landowner (37-455)	14.50	14.50	14.50
Nonresident landowner (37-455)	104	104	107

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23320 - STATE GAME FUND (37-323) (cont'd.)**

<b>Schedule of Fees and Taxes</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Antelope Permit:			
Resident (37-449)	29	29	29
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-449)	149.50	149.50	149.50
Landowner (37-455)	14.50	14.50	14.50
Resident Youth (37-449)	5	5	5
Nonresident Youth (37-449)	5	5	5
Application Fee (37-449)	5	5	5
Elk Permit:			
Application (37-450)	\$8.50	\$8.50	\$8.50
Resident (37-450)	149.50	149.50	149.50
Resident deployed military (37-421.01)	5	5	5
Landowner (37-455)	29.90	29.90	29.90
Nonresident (37-450)	448.50	448.50	448.50
Nonresident Landowner (37-455)	448.50	448.50	448.50
Big Horn Sheep Application (37-451)	25	25	25
Resident deployed military sheep permit (37-421.01)	5	5	5
Mountain Lion Application (37-473)		15	15*
Turkey Permit:			
Resident (37-457)	23	23	23
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-457)	90	90	95
Landowner (37-455)	11.50	11.50	11.50
Nonresident landowner (37-455)	45	45	47.50
Resident Youth (37-457)	5	5	5
Nonresident Youth (37-457)	5	5	5
Bait Dealer Permit:			
Resident (37-4,105)	37	37	37
Nonresident (37-4,105)	230	230	230
Lifetime Permits:			
Resident Hunting (37-415)	147.50-299	147.50-299	147.50-299
Nonresident Hunting (37-415)	737.50-1180	737.50-1180	737.50-1180
Resident Fishing (37-415)	206.50-345	206.50-345	206.50-345
Nonresident Fishing (37-415)	531-850	531-850	531-850
Resident Fishing & Hunting (37-415)	324.50-598	324.50-598	324.50-598
Nonresident Fishing & Hunting (37-415)	1150.50-1770	1150.50-1770	1150.50-1770
Resident Furharvest (37-415)	147.50-299	147.50-299	147.50-299
Duplicate Lifetime (37-415)	5	5	5
Duplicate Permit (37-409)	5	5	5
Special Deer Depredation Permit (37-448)	25	25	25
Hunting coyotes from aircraft (37-458)	8.50	8.50	8.50
Beaver damage permit (37-460)	0	0	0
Recall pens per pen (37-483)	15	15	15
Captive wildlife permit (37-479)	30	30	30
Captive wildlife auction permit (37-478)	65	65	65
Commercial Fishing Permit (37-4,104):			
Resident (500' seine, 500' net, 10 hoop nets)	98	98	98
Resident (additional seine)	29	29	29
Resident (additional hoop)	3.50	3.50	3.50
Nonresident (same as resident)	195.50	195.50	195.50
Nonresident (additional seine)	60	60	60
Nonresident (additional hoop)	7	7	7
Nonresident fish dealer permit (37-4,106)	75	75	75

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23320 - STATE GAME FUND (37-323) (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Aquaculture facilities permit (37-465)	75	75	75
Raptors permit (37-497):			
Resident age 14 to 17 years	17	17	17
Resident age 18 years and older	46	46	46
Resident captive propagation	230	230	230
Nonresident Raptor Collecting Permit	200	200	200
Controlled shooting area license (37-484)	149.50	149.50	149.50
Bands for release of game birds per band (37-488)	\$.10	\$.10	\$.10
Nonresident controlled shooting license (37-491)	13	13	13
Taxidermist permit (37-462)	8.50	8.50	8.50
Commercial put and take fishery license (37-4,108)	75	75	75
Special single-species lottery (37-455.01)	10	10	10
Special multi-species lottery (37-455.01)	10/25	10/25	10/25
Boat registration-3 yr. fee (37-1214):			
Class I	23	23	23
Class II	46	46	46
Class III	67.50	67.50	67.50
Class IV	115	115	115
Duplicate (37-1227)	5	5	5
Boat dealer registration (37-1212)	46	46	46
NEBRASKAland Magazine (37-301):			
1 year subscription	18	18	18
2 year subscription	33	33	33
3 year subscription	44	44	44
Current issue	4.95	4.95	4.95

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345)  
EXPENDED IN PROGRAMS 336, 337, 549, 617, 628, 846, 900, 901, 960, 967, 968, 969, 972, 975, 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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	8,419,598	8,593,757	10,485,083

Revenue:			
Park entry permits	5,190,862	5,621,629	5,585,222
Cabin rentals	4,999,074	5,270,522	5,551,639
Campgrounds	3,713,981	4,532,784	4,766,210
Restaurants/catering	392,844	439,470	427,417
Other	4,656,431	5,159,542	4,957,931
<b>Total Revenue</b>	<b>18,953,192</b>	<b>21,023,947</b>	<b>21,288,419</b>

Expenditures:			
State park operations	15,887,642	15,563,585	15,578,020
Area maintenance	323,510	507,732	422,287
Capital improvements	130,029	456,991	1,696,557
Law enforcement	492,087	510,454	547,290
Administration	1,164,827	1,215,439	1,225,065
Information and education	590,300	634,632	905,730
Other	190,638	243,788	248,071
<b>Total Expenditures</b>	<b>18,779,033</b>	<b>19,132,621</b>	<b>20,623,020</b>

<b>Ending Balance</b>	<u><b>8,593,757</b></u>	<u><b>10,485,083</b></u>	<u><b>11,150,483</b></u>
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Highest month-ending cash balance	10,927,798	11,574,485	13,065,902
Lowest month-ending cash balance	8,231,795	8,374,906	9,641,602

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Park Entry Permit:			
Annual (37-438)	\$25	\$25	\$25
Duplicate (37-439)	12.50	12.50	12.50
Daily (37-438)	5	5	5
Arbor Lodge admission (37-345)	2-5	2-5	
Arbor Lodge wedding fee (without/with chairs) (37-345)	550-800	550-800	
Cabins, lodging, & support facilities/day (37-345)	30-750	30-790	30-850
Pet Fee			15
Rollaway beds and cribs/day (37-345)	10	10	10
Tepee/day (37-345)	20	20	20
Camping fee/day (37-345)	7-18	7-18	7-18
Electricity at campgrounds/day (37-345)	6	6	6
Water hookup/day (37-345)	3	3	3
Sewer hookup/day (37-345)	3	3	3
Reservation and cancellation fee (37-345)	.25-7.00	.25-7.00	.25-7.00
Winter camping rate/day (37-345)	7	7	7
Self-registration late penalty (37-345)	5	5	5
Picnic shelter reservation (without/with elec.) (37-345)	40/50	40/50	45/175
Picnic table delivery charge (37-345)	5	5	5
Pay showers (37-345)	.75	.75	.75
Horse stall rentals/day (37-345)	13	13	13
Pavilion rental (37-345)	500-2,500	600-2,500	600-2,500
Volleyball net and ball rental (37-345)	-		
Ice rink admission (37-345)	2-3	2-3	2-3
Theater (37-345)	7-10	7-10	7-10
Dinner theater (37-345)	11-17	11-17	11-17
Cookouts (37-345)	6-18	6-18	6-18
Swimming pool (37-345)	3-8	3-8	3-10
Swimming pass (seasonal) (37-345)	45-400	45-400	45-400
Jeep ride (37-345)	10-13	10-13	10-13
Ft. Robinson historic tour (37-345)	10	10	10
Stage coach ride (37-345)	2-3	2-3	2-3
Trail ride (37-345)	16-22	16-22	18-24
Trolley ride (37-345)	.25	.25	.25
Sleigh ride (37-345)	2-3	2-3	2-3
Hayrack ride (37-345)	2-4	2-4	2-4
Hayrack breakfast (37-345)	10-13	10-13	10-13
Haunted Hollow ride (37-345)	1-10	1-10	6-8
Pumpkin roll (37-345)	1	1	1
Naturalist program (37-345)	1-5	1-5	1-5
Wildlife and buffalo tour (37-345)	-	-	-
Pony ride (37-345)	3	3	3
Golf range/per bucket (37-345)	3	3	3
Miniature golf (37-345)	3.00	3.00	3.00
Bicycle rentals/hour (37-345)	3	3	3
Sled and toboggan rental/hour (37-345)	4-6-8	4-6-8	4-6-8
Paddle boat rental/½ hour (37-345)	5-8	5-8	5-8
Kayak rental (37-345)	8-15	8-15	8-15

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Float tube rental (37-345)	\$15	\$15	\$15
Inner tube rental (37-345)	3	3	3
Nature tour with birdhouse or feeder (37-345)	10	10	10
Recreation equipment rental (37-345)	fees vary	fees vary	fees vary
Activity Center activities (rock climbing simulator, football simulator, etc.) (37-345)	1-5	1-5	1-5
River float trip/person (37-345)	15-17	15-17	15-17
Canoe trip- child/adult/canoe (37-345)	0	0	0
Marina slip fee (37-345)	20-960	20-960	20-1060
Marina utilities – each service (37-345)	50	50	50
Marina storage box (37-345)	50	50	50
Private dock/mooring fee (37-345)	50/125	50/125	50/200
Conference rooms (37-345)	40-290	40-290	40-290
FAX (receive/send) (37-345)	1/2	1/2	1/2
Photocopy (sheet) (37-345)	.25	.25	.25
Restaurants (37-345)	market	market	market
Resale items (37-345)	0%-100% markup	0%-100% markup	0%-100% markup
Misc. fees for one-time and seasonal activities not identified elsewhere (37-345)	.25-5.00	.25-5.00	.25-5.00

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23340 - NEBRASKA HABITAT FUND (37-431)  
EXPENDED IN PROGRAM 330, 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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Habitat Stamp (37-426)	20	20	20
Multi-year Habitat Stamp 3/5 (37-426)	54/80	54/80	54/80
Lifetime Habitat Stamp (37-426)	400	400	400
Migratory Waterfowl Stamp (37-426)	5	5	5
Multi-year Migratory Waterfowl Stamp 3/5 (37-426)	13/20	13/20	13/20
Lifetime Migratory Waterfowl Stamp (37-426)	100	100	100

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	7,855,514	7,605,883	7,745,196
Revenue:			
Habitat Stamp	2,677,452	2,645,680	2,609,330
Waterfowl Stamp	209,697	223,206	223,503
Federal reimbursement	1,731,666	1,788,708	1,684,885
Investment income	184,788	157,241	152,796
Other	807,334	1,772,115	2,090,982
<b>Total Revenue</b>	5,610,937	6,586,950	6,761,496
Expenditures:			
Habitat development	5,201,658	5,650,716	6,467,421
Habitat acquisition	566,558	706,075	844,396
Administration	92,352	90,847	101,193
<b>Total Expenditures</b>	5,860,568	6,447,638	7,413,010
<b>Ending Balance</b>	<u>7,605,883</u>	<u>7,745,196</u>	<u>7,093,681</u>
Amount of Balance in Lifetime Stamps 'principle reserve'	2,401,255	2,647,225	2,885,525
Highest month-ending cash balance	8,522,098	9,115,293	8,470,804
Lowest month-ending cash balance	7,234,730	7,097,832	6,837,019

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23350 - WILDLIFE CONSERVATION FUND (37-811)  
EXPENDED IN PROGRAMS 336, 977**

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 this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
None			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,102,823	1,287,330	1,107,850

Revenue:			
Income tax checkoff	101,242	84,351	109,823
Investment income	26,701	21,822	18,377
Federal reimbursement	4,172	2,540	760
Donations	11,614	13,251	14,577
Other	311,804	5,280	29,889
<b>Total Revenue</b>	<b>455,533</b>	<b>127,244</b>	<b>173,426</b>

Expenditures:			
Personal services	105	287	93
Operating expenses	133,706	152,806	135,135
Travel expenses	5,763	14,773	13,754
Capital outlay	30,864	16,093	52,964
Aid	100,588	122,765	144,260
<b>Total Expenditures</b>	<b>271,026</b>	<b>306,724</b>	<b>346,206</b>

<b>Ending Balance</b>	<b><u>1,287,330</u></b>	<b><u>1,107,850</u></b>	<b><u>917,070</u></b>
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Highest month-ending cash balance	1,264,799	1,217,273	1,000,648
Lowest month-ending cash balance	987,826	1,052,989	861,270

**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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	77,053	92,195	99,074
Revenue:			
Investment income	1,943	1,838	1,967
Fines, forfeitures, penalties	21,200	5,041	2,088
Other	0	0	0
<b>Total Revenue</b>	<b>23,143</b>	<b>6,879</b>	<b>4,055</b>
Expenditures:			
Operating expenses	8,000	0	0
<b>Total Expenditures</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>92,195</u></b>	<b><u>99,074</u></b>	<b><u>103,129</u></b>
Highest month-ending cash balance	92,195	99,074	103,129
Lowest month-ending cash balance	75,759	92,474	99,295

**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 this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Snowmobile Annual Registration Fees (60-3,210): *			
Private Owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

\* See narrative for distribution.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	44,863	52,739	60,946
Revenue:			
Snowmobile Registrations	6,739	7,125	6,118
Investment Income	1,137	1,082	1,256
Other	0	0	0
<b>Total Revenue</b>	<b>7,876</b>	<b>8,207</b>	<b>7,374</b>
Expenditures:			
Dues and subscriptions	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>52,739</u></b>	<b><u>60,946</u></b>	<b><u>68,320</u></b>
Highest month-ending cash balance	52,739	60,946	68,320
Lowest month-ending cash balance	44,954	52,851	61,099

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351)  
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 960, 967, 968, 969, 975**

Legislative Fiscal Analyst: 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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Cigarette Tax (77-2602)	1¢	1¢	1¢

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,265,436	2,239,778	1,977,894

Revenue:			
Cigarette tax	1,309,039	1,309,039	1,309,039
Investment income	41,181	30,485	20,831
Federal reimbursement/grant	0	127,014	3,253
Other	8,097	980	2,006
<b>Total Revenue</b>	<b>1,358,317</b>	<b>1,467,518</b>	<b>1,335,129</b>

Expenditures:			
State park operations	38,437	23,779	43,042
Capital improvements	1,199,301	1,621,442	1,713,988
Other	146,237	84,181	116,975
<b>Total Expenditures</b>	<b>1,383,975</b>	<b>1,729,402</b>	<b>1,874,005</b>

<b>Ending Balance</b>	<u><b>2,239,778</b></u>	<u><b>1,977,894</b></u>	<u><b>1,439,018</b></u>
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Highest month-ending cash balance	1,953,748	1,853,893	1,439,142
Lowest month-ending cash balance	1,649,377	1,232,914	731,796

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431]  
EXPENDED IN PROGRAMS 336, 337, 617, 981**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Aquatic Habitat Fund was created to receive money generated by the sale of Aquatic Habitat Stamps. Since 2006, an image of the Aquatic Habitat Stamp has been printed on fishing permits and included in the permit purchase price. Revenue in this fund can only be spent to enhance and restore aquatic habitat in, and access to, selected waters.

Transfers from this fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Aquatic Habitat Stamp – annual and 3-day (37-426)	10	10	10
Aquatic Habitat Stamp – 1 day (37-426)	1	1	1
Multi-year Aquatic Habitat Stamp 3/5 (37-426)	27/40	27/40	27/40
Lifetime Aquatic Habitat Stamp (37-426)	100	100	100

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	9,802,076	7,773,724	8,312,702

Revenue:			
Aquatic habitat stamp	1,691,808	1,871,242	1,816,790
Federal reimbursement	1,134,797	517,295	401,810
Donations	13,400	5	0
Investment income	201,558	150,053	167,567
Other	755,761	5,532	55,471
<b>Total Revenue</b>	<b>3,797,324</b>	<b>2,544,127</b>	<b>2,441,638</b>

Expenditures:			
Personal services	71,912	77,147	84,356
Operating expenses	5,216,980	1,698,132	1,161,134
Travel	4,463	4,732	8,432
Capital outlay	3,045	0	11,491
Aid	529,276	225,138	661,239
<b>Total Expenditures</b>	<b>5,825,676</b>	<b>2,005,149</b>	<b>1,926,652</b>

<b>Ending Balance</b>	<b><u>7,773,724</u></b>	<b><u>8,312,702</u></b>	<b><u>8,827,688</u></b>
Amount of Balance in Lifetime Stamp 'principle reserve'	746,200	869,100	994,600
Highest month-ending cash balance	10,024,058	8,312,702	9,051,029
Lowest month-ending cash balance	6,931,421	7,507,294	8,340,412

**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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	26,208	26,834	27,355
Revenue:			
Investment income	626	521	540
Other	0	0	0
<b>Total Revenue</b>	626	521	540
Expenditures:			
Distribution of aid	0	0	0
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>26,834</u>	<u>27,355</u>	<u>27,894</u>
Highest month-ending cash balance	26,834	27,355	27,894
Lowest month-ending cash balance	26,261	26,878	27,402

**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 this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,062,282	1,225,199	1,354,181
Revenue:			
Investment income	162,917	128,982	321,000
Other	0	0	0
<b>Total Revenue</b>	162,917	128,982	321,000
Expenditures:			
Distribution of aid	0	0	250,000
<b>Total Expenditures</b>	0	0	250,000
<b>Ending Balance</b>	<u>1,225,199</u>	<u>1,354,181</u>	<u>1,425,181</u>
Highest month-ending cash balance	1,566	1,596	251,612
Lowest month-ending cash balance (Does not include long-term investments)	1,533	1,569	1,599

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23440 - NEBRASKA YOUTH CONSERVATION PROGRAM FUND (37-920)  
EXPENDED IN PROGRAM 549**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

LB 549 (2011) created the Nebraska Youth Conservation Program to provide at-risk youth with summer employment opportunities at areas run by the Game and Parks Commission. The Game and Parks Commission was charged with the responsibility to implement the program to include the application process, identification of the projects participants will work on, supervision, payment of at least the minimum wage to participants, travel arrangements, etc. This legislation also created the Nebraska Youth Conservation Program Fund to receive appropriations, gifts, grants and other contributions for use on the program.

A one-time transfer of \$994,400 from the State Settlement Cash Fund to the newly created Nebraska Youth Conservation Program Fund provided initial funding for the program. A source of on-going funding once the transferred money is spent was not specifically identified in the authorizing legislation.

Transfers from this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	978,409	108,216	128,279
Revenue:			
Transfer from the State Settlement Cash fund	0	0	0
Investment income	7,188	2,352	2,531
Other	1,431	18,277	0
<b>Total Revenue</b>	<b>8,619</b>	<b>20,629</b>	<b>2,531</b>
Expenditures:			
Personal services	360,938	566	0
Operating expenses	415,789	0	0
Travel	102,086	0	0
<b>Total Expenditures</b>	<b>878,813</b>	<b>566</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>108,216</u></b>	<b><u>128,279</u></b>	<b><u>130,810</u></b>
Highest month-ending cash balance	691,180	128,279	130,810
Lowest month-ending cash balance	105,913	108,396	128,501

**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23450 – HUNTERS HELPING THE HUNGRY CASH FUND [37-1510]  
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Hunters Helping the Hungry Cash Fund was created (2012, LB928) to receive donations from deer hunters and others to pay contracted meat processors to prepare and package ground venison of deer that are donated by hunters. The deer permit allows each applicant to designate an amount in addition to the permit fee as a donation to the fund. The packaged venison is distributed to charitable organizations to help feed citizens in need.

Transfers from this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	31,216	67,607	75,679

Revenue:			
Donations	69,801	62,337	74,810
Investment income	1,232	1,487	1,773
Other	6	19	17
<b>Total Revenue</b>	<b>71,039</b>	<b>63,843</b>	<b>76,600</b>

Expenditures:			
Personal services	15,574	19,239	20,091
Operating expenses	19,074	36,532	32,214
Travel			
Capital outlay			
Aid			
<b>Total Expenditures</b>	<b>34,648</b>	<b>55,771</b>	<b>52,305</b>

<b>Ending Balance</b>	<u><b>67,607</b></u>	<u><b>75,679</b></u>	<u><b>99,974</b></u>
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Highest month-ending cash balance	67,607	93,126	107,903
Lowest month-ending cash balance	35,528	69,654	78,601



**AGENCY 33 - GAME AND PARKS COMMISSION**

**FUND 23470 – GAME AND PARKS COMMISSION CAPITAL MAINTENANCE FUND [37-327.02]  
EXPENDED IN PROGRAM 901**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Game and Parks Commission Capital Maintenance Fund is used to build, repair, renovate, rehabilitate, restore, modify, or improve any infrastructure within the statutory authority and administration of the commission. The source of revenue into this fund is from sales and use taxes imposed on the sale or lease of motorboats, personal watercraft, all-terrain vehicles, and utility type vehicles. This revenue stream is in effect for transactions occurring on or after October 1, 2014 and before October 1, 2019 (77-27,132).

Transfers from this fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Sales tax on motorboats and ATVs	-	-	5.5%

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	0	0	0

Revenue:			
Motorboat/personal watercraft sales tax	0	0	927,392
ATV/utility type vehicle sales tax	0	0	509,561
Investment income	0	0	3,910
<b>Total Revenue</b>	0	0	1,440,863

Expenditures:			
Personal services			
Operating expenses			
Travel			
Capital outlay			
Aid			
<b>Total Expenditures</b>	0	0	0

<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>1,440,963</u>
Highest month-ending cash balance	0	0	1,440,863
Lowest month-ending cash balance	0	0	0

**AGENCY 34 - NEBRASKA LIBRARY COMMISSION**

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)  
EXPENDED IN PROGRAM 252**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Nebraska Library Commission Cash Fund is 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) Technical & Access Services - Workshop fees help provide continuous training to libraries using the service.
- 2) Audio Production/Duplication Service - Fees support costs for duplication of cassette tapes and operation of recording studios.
- 3) Continuing Education/Certification - Fees support continuing education programs conducted by the agency, and certification of librarians and public libraries.
- 4) Children's Services - Revenue includes charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

The fund has also been utilized to accommodate receipt and disbursement of non-federal grants awarded to and administered by the agency. Most recently, such grant funding represented a total of \$96,700 awarded by the Financial Industry Regulatory Authority (FINRA).

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

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See following page for schedule of fees.			

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	<b>380,989</b>	<b>91,898</b>	<b>70,379</b>
<b>Revenue:</b>			
Grant from non-government sources (FINRA)	0	48,350	48,350
Sale of services	5,555	4,530	3,362
Investment Income	6,067	1,543	1,437
Other	148	60	71
<b>Total Revenue</b>	<b>11,770</b>	<b>54,483</b>	<b>53,220</b>
<b>Expenditures:</b>			
Personal services	66,988	42,852	22,556
Operating expenses	85,470	18,356	24,303
Travel expenses	32,546	1,353	6,317
Capital outlay	42	0	10,812
Government aid	115,815	13,441	9,017
<b>Total Expenditures</b>	<b>300,861</b>	<b>76,002</b>	<b>73,005</b>
<b>Ending Balance</b>	<b>91,898</b>	<b>70,379</b>	<b>50,594</b>
Highest month-ending balance	355,375	96,100	101,985
Lowest month-ending balance	89,298	50,790	45,823

**AGENCY 34 - NEBRASKA LIBRARY COMMISSION**

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)  
EXPENDED IN PROGRAM 252 (CONT'D.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Audio Production/Duplication:</b>			
Studio time (per hour)	35	35	35
Cassette duplication (per cassette - first nine cassettes)	1	1	1
<b>Continuing Education Workshops</b>	--- Based on cost estimate of workshop ---		
<b>Children's Services Workshops:</b>			
Summer Reading Program	--- Based on cost estimate of program ---		
Workshops	--- Based on cost estimate of workshop ---		

## AGENCY 35 - LIQUOR CONTROL COMMISSION

### FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use. LB 867 (2010) increased the manufacturers and vintage wines Shipping Licenses from \$200 to \$1000. LB 1130 (2012) created the Entertainment District License; the holder of a current retail, craft brewery, or micro distillery license can pay an additional \$300 to obtain the license.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>		<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Alcoholic Liquor Wholesale License	(53-123.02):	\$750	\$750	\$750
Airline License	(53-123.05):	\$100	\$100	\$100
Beer Wholesale License	(53-123-03):	\$500	\$500	\$500
Boat License	(53-123.06):	\$100	\$100	\$100
Catering License	(53-123.12 to 53-123.13):	\$100	\$100	\$100
Craft Brewery License	(53-123.14):	\$250	\$250	\$250
Farm Winery License	(53-123.10 to 53-123.13):	\$250	\$250	\$250
Manufacturer's Licenses	(53-123.01):	\$100/\$1000	\$100/\$1000	\$100/\$1000
Micro distillery License	(53-53-123.16):	\$250	\$250	\$250
Nonbeverage User's Licenses	(53-123.07):	\$5/\$250	\$5/\$250	\$5/\$250
Railroad License	(53-123.05):	\$100	\$100	\$100
Retail Licenses	(53-123.04):	\$100/\$300	\$100/\$300	\$100/\$300
Shipping Licenses	(53-123.15):	\$200/\$500	\$200/\$500	\$500/\$1000
Special Designated License *	(53-123.11):	\$40	\$40	\$40
Registration Fees**	(53-130 & 53-138.01):	\$45	\$45	\$45
Entertainment District License	(53-123.17):			\$300

\*Per day  
 \*\* Five dollars (\$5) is deposited into the Rule and Regulation Cash Fund, the remainder into the General Fund.

### **Fund Summary**

	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Revenue:			
Alcohol Tax	14,870,338	15,423,497	15,875,655
Beer Tax	14,065,350	14,111,777	13,997,200
Registration/License Fees	183,445	219,490	184,880
Shipper Fee	382,502	242,000	402,072
Special Designated & Catering Licenses	155,960	146,480	153,900
Other Tax, Fines, Forfeitures & Penalties	6,873	13,718	1,061
Miscellaneous	8,433	6,425	7,084
Other Licenses, Permits, Fees	193,830	195,695	169,575
Cigar Bar/Growler	0	4,000	7,000
<b>Total Receipts</b>	<b>29,866,731</b>	<b>30,363,082</b>	<b>30,798,427</b>

**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) and from the alcohol training/certification program.

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Liquor Control law books:	\$ 4	\$ 4	\$ 4
Active License Roster:	\$ 40	\$ 40	\$ 40
Licensee mailing labels:	\$ 40	\$ 40	\$ 40
Keg registration fee:	\$ 5	\$ 5	\$ 5
Server Training Certification:	\$ 0	\$ 10	\$ 10

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	104,202	91,515	88,654

Revenue:			
Licensee Publications	25,410	25,555	25,265
Non-Licensee Publications	99	49	25
Keg Registration	3,004	3,277	2,681
Activity Report	160	428	359
General Business Fees	0	0	0
Operating Transfers Out	0	0	0
Investment Interest	2,376	1,606	2,003
Alcohol Server Training Program	29,315	25,629	27,850
<b>Total Revenue</b>	<b>60,364</b>	<b>56,544</b>	<b>58,183</b>

Expenditures:			
Postage Expense	19,410	779	829
Dues & Subscriptions	84	60	0
Publications & Printing	28,101	12,542	13,827
Office Supplies	6	0	775
Legal Related	0	0	0
Travel	0	0	0
Other Operating Expense	25,450	46,024	26,252
<b>Total Expenditures</b>	<b>73,051</b>	<b>59,405</b>	<b>41,683</b>

<b>Ending Balance</b>	<b>91,515</b>	<b>88,654</b>	<b>105,154</b>
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Highest month-ending balance	88,211	92,542	115,071
Lowest month-ending balance	108,208	71,063	93,175

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Pari-mutuel wagering tax (2-1208)	0.4%	0.64%	0.64%
License fees (2-1208)	\$25 & \$50	\$25 & \$50	\$25 & \$50

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	<b>111,831</b>	<b>132,037</b>	<b>189,793</b>

Revenue:			
Pari-mutuel wagering tax	474,576	435,353	439,852
General Business Fees	44,916	41,320	38,595
Daily License Fees	0	0	0
Fingerprint Fees	6,817	4,902	6,112
Administrative Service Fees	787	1,060	0
Investment Interest	2,100	2,941	3,959
Misc. revenue	0	0	0
Surplus property sales	0	0	177
<b>Total Revenue</b>	<b>529,196</b>	<b>485,576</b>	<b>489,695</b>

Expenditures:			
Salaries	312,496	229,151	216,692
Per Diem	8,651	8,195	7,602
Benefits	37,335	52,486	48,661
Operating Expenses	96,752	93,122	116,897
Travel	53,757	42,379	47,833
Capital Outlay	0	2,487	13,950
<b>Total Expenditures</b>	<b>508,991</b>	<b>427,820</b>	<b>451,635</b>

<b>Ending Balance</b>	<b>132,036</b>	<b>189,793</b>	<b>226,853</b>
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Highest month-ending balance	134,483	199,367	259,532
Lowest month-ending balance	50,847	128,774	180,345

**AGENCY 36 - NEBRASKA RACING COMMISSION**

**FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)  
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Track Distribution Fund was established in 1986 and significantly amended in 1994 by LB 1354. Each racetrack shall withhold one-fourth of one percent of gross exotic receipts and the entire amount shall be used to supplement purses. Tracks shall receive a percentage based on the number of racing days at each individual track to the total number of racing days at all tracks. Any money left in the fund which is not distributed at the end of the calendar year is available to the Commission to defray expenses.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Exotic wagering tax (2-1208.04)	-- one-fourth of one percent of gross exotic receipts --		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Beginning Balance	7,396	109,405	14,280
Revenue:			
Pari-mutuel wagering tax	184,091	104,080	104,269
Investment interest	870	683	329
<b>Total Revenue</b>	<b>184,961</b>	<b>104,763</b>	<b>104,598</b>
Expenditures:			
Aid to racetracks	82,952	199,888	104,269
<b>Total Expenditures</b>	<b>82,952</b>	<b>199,888</b>	<b>104,269</b>
<b>Ending Balance</b>	<b><u>109,405</u></b>	<b><u>14,280</u></b>	<b><u>14,609</u></b>
Highest month-ending balance	109,405	118,304	22,190
Lowest month-ending balance	18,024	13,872	14,337

**AGENCY 37 - WORKERS' COMPENSATION COURT**

**FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116)  
EXPENDED IN PROGRAMS 526, 530, AND 635**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Compensation Court Cash Fund was created by Laws 1993, LB757. Most of the revenue is received from an annual assessment on workers' compensation premiums, risk management pools, and self-insureds. Other revenue is received from fees.

Section 48-1,116 states that the fund shall only be used for the expense of administering the Nebraska Workers' Compensation Act and the payment of the salaries and operating expenses of the Nebraska Workers' Compensation Court. The Court is operated entirely by the revenue from this fund.

Section 48-1,117 states that if the balance in the fund is equal to or exceeds three times the sum expended in the fiscal year then ending, the contributions to the fund from the annual assessment on workers' compensation insurance premiums, risk management pools, and self-insured employers shall abate for the calendar year next ensuing and only for that year, and no abatement shall ever extend beyond one year.

The annual assessment was abated in calendar year 1999. The ending balance for the fiscal year then ending (FY1997-98) was \$9.2 million and expenditures were \$2.8 million. The annual assessment was abated again in calendar year 2009. The ending balance for the fiscal year then ending (FY2007-08) was \$13.4 million and expenditures were \$4.2 million. In its 2015 Budget Request, the Workers' Compensation Court states the following: "At least one other abatement would likely have occurred but for a \$4,000,000 transfer to the General Fund that occurred in FY2003 as part of the budget package in 2002. Additional transfers to the General Fund totaling \$2,000,000 occurred in FY 2010 and FY 2011 as part of the budget package for that biennium."

The authority to make transfers from this fund to the General Fund expired on June 30, 2011.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Annual Assessment (48-1,113)	One percent of workers' compensation insurance premiums		
	One percent of the annual contributions received by a risk management pool to provide workers' compensation coverage		
Annual Assessment (48-1,114)	1 1/4% of prospective loss costs for employers who qualify as a self-insurer		
Self-insurance fee (48-145.04)	-----	up to \$2,000	-----
Lump-Sum Settlement and Release of Liability Fees (48-138, 48-139)	-----	\$15	-----
Nonrefundable Fees for Managed Care Plans:			
Original Certification or Certification Following Revocation Fee (Court Rule 52, B.)	-----	\$1,500	-----
Denied Certification Reapplication Fee (Court Rule 52, C.2.)	-----	\$750	-----
Annual Reporting Fee (Court Rule 57, C.)	-----	\$400	-----

## AGENCY 37 - WORKERS' COMPENSATION COURT

### FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116) EXPENDED IN PROGRAMS 526, 530, AND 635, CONT'D.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	5,964,293	5,782,614	5,889,109
Revenue:			
Insurance Assessments	4,751,902	5,157,361	5,280,013
Lump-Sum & Release of Liability Fees	28,095	27,405	26,700
Managed Care Plans and Self-Insurance Fees	84,400	89,150	84,400
Investment Interest	108,502	85,535	87,882
Other Revenue and Adjustments	11,368	5,111	421
<b>Total Revenue</b>	<b>4,984,267</b>	<b>5,364,562</b>	<b>5,479,416</b>
Expenditures:			
Salaries and Benefits	3,668,334	3,846,017	4,043,060
Operating Costs	1,434,049	1,373,515	1,366,779
Travel	30,840	34,837	29,532
Capital Outlay	32,818	3,699	7,382
<b>Total Expenditures</b>	<b>5,166,041</b>	<b>5,258,068</b>	<b>5,446,752</b>
Adjustments	96	0	0
<b>Ending Balance</b>	<b><u>5,782,614</u></b>	<b><u>5,889,109</u></b>	<b><u>5,921,773</u></b>
Highest month-ending balance	6,682,317	6,742,763	6,820,578
Lowest month-ending balance	2,337,738	2,845,018	2,792,191

**AGENCY 39 - NEBRASKA BRAND COMMITTEE**

**FUND 23910 - NEBRASKA BRAND INSPECTION AND THEFT PREVENTION FUND (54-197)  
EXPENDED IN PROGRAM 075**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Brand Inspection & Theft Prevention Fund is established in law to receive funds collected pursuant to the Livestock Brand Act. The Nebraska Brand Committee is established in law to provide individual herd identification through brand recording, ownership protection through brand inspection at markets, during private treaty sales, and when leaving the state and/or brand inspection area, and to investigate cases of livestock theft or fraud in the marketing of cattle. Statutes provide that the fund shall be used by the Nebraska Brand Committee in the administration and enforcement of the act, including the payment of salaries. Brand inspection fees, brand recording fees and registered feedlot fees are all assessed by the agency and deposited in the fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Inspection fees (54-1,108)	-- Not to exceed 75¢ per head all years --		
Recording fee (54-199)	----- Not to exceed \$100 -----		
Sales of brand fee (54-1,100)	----- Not to exceed \$35 -----		
Registered feed lot fees (54-1,120)	- \$100-\$650 depending on capacity all years -		
Copies of brand records (54-1,108)	\$1 per copy	\$1 per copy	\$1 per copy
Copies of other brand committee documents (54-1,101)	\$1 per copy	\$1 per page	\$1 per page
Travel surcharge (54-1,108)	NTE \$20	NTE \$20	NTE \$20

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	808,907	1,156,089	1,057,933
<b>Revenue:</b>			
Inspection, recording and copying fees (see statutory references above)	4,167,503	3,780,142	3,835,701
Interest	41,236	23,766	23,222
Miscellaneous	49,068	34,732	29,084
Fund liabilities – due to fund	20	0	4,625
Travel surcharge	130,165	121,540	126,851
<b>Total Revenue</b>	<b>4,387,992</b>	<b>3,960,180</b>	<b>4,019,483</b>
<b>Expenditures:</b>			
Brand Committee	4,040,810	4,058,636	4,118,227
<b>Total Expenditures</b>	<b>4,040,810</b>	<b>4,058,636</b>	<b>4,118,227</b>
<b>Ending Balance</b>	<b><u>1,156,089</u></b>	<b><u>1,057,633</u></b>	<b><u>959,189</u></b>
Highest month-ending balance	1,163,745	1,091,922	1,030,270
Lowest month-ending balance	680,204	921,597	864,685

## 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 to the General Fund are not currently authorized.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Dealer licenses (60-1411.01)	\$400	\$400	\$400
Manufacturer & distributor licenses (60-1411.01)	\$600	\$600	\$600
Wrecker & salvage licenses (60-1411.01)	\$200	\$200	\$200
Salesperson licenses (60-1411.01)	\$20	\$20	\$20
Factory & distributor representative licenses (60-1411.01)	\$20	\$20	\$20
Finance company licenses (60-1411.01)	\$400	\$400	\$400
10¢/certificate of title (60-154)	10¢	10¢	10¢

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	449,234	545,708	613,345

Revenue:			
Dealer licenses	374,680	369,360	375,560
Manufacturer & distributor licenses	108,375	109,650	112,625
Wrecker & salvage licenses	9,730	9,730	9,730
Salesperson licenses	151,940	154,700	162,260
Factory & distributor representative licenses	11,860	12,340	13,600
Finance company licenses	9,120	9,240	8,760
10 cent/certificate of title	57,918	58,935	62,422
Miscellaneous licenses & fees	11,461	12,079	11,866
Investment income	12,987	12,031	13,938
<b>Total Revenue</b>	<b>748,071</b>	<b>748,065</b>	<b>770,761</b>

Expenditures:			
Operation of board	651,597	680,428	659,976
<b>Total Expenditures</b>	<b>651,597</b>	<b>680,428</b>	<b>659,976</b>

<b>Ending Balance</b>	<b><u>545,708</u></b>	<b><u>613,345</u></b>	<b><u>724,130</u></b>
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Highest month-ending balance	754,569	819,397	922,593
Lowest month-ending balance	342,464	429,705	503,740

**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.

<u>Schedule of Fees and Taxes</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	877,414	777,660	971,074

Revenue:			
Broker license renewal	207,870	393,120	232,385
Salesperson license renewal	388,900	462,200	474,025
Application fee	77,895	88,020	142,435
Examination fee	136,950	166,950	242,550
Other	208,558	204,560	217,960
Transfer to the General Fund	-	-	-
<b>Total Revenue</b>	<b>1,020,173</b>	<b>1,314,850</b>	<b>1,309,355</b>

Expenditures:			
Personal services	673,109	727,771	688,452
Operating expenses	385,687	343,337	435,489
Travel expenses	50,033	50,292	43,048
Capital outlay	11,098	37	6,228
<b>Total Expenditures</b>	<b>1,119,927</b>	<b>1,121,437</b>	<b>1,173,217</b>

<b>Ending Balance</b>	<u><b>777,660</b></u>	<u><b>971,074</b></u>	<u><b>1,107,212</b></u>
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Highest month-ending cash balance	1,050,405	1,258,501	1,298,502
Lowest month-ending cash balance	644,000	664,126	791,606

**AGENCY 41 - REAL ESTATE COMMISSION**

**FUND 24110 (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Application & examination (81-885.14)	\$285	\$285	\$285
Subsequent reexaminations (81-885.14)	150	150	150
Broker original license (81-885.14)	130	130	145
Broker renewal – 2 year license (81-885.14)	260	260	290
Salesperson original license (81-885.14)	100	100	115
Salesperson renewal – 2 year license (81-885.14)	200	200	230
Re-instatement fee (81-885.07)	150	150	150
Certificate of licensure (81-885.07)	25	25	25
Branch office original license and renewal (81-885.19)	50	50	50
Transfer (81-885.20)	25	25	25
Late renewal penalty, per month (81-885.14)	25	25	25
Subdivision certificate (81-885.34)	100+	100+	100+
Subdivision renewal fee (81-885.36)	50+	50+	50+
Retirement home registration and renewal (76-1306)	200	200	200
Time share original registration (76-1734)	200+	200+	200+
Time share renewal (76-1734)–(\$1,500 cap effective 7/04)	50+	50+	50+
Original and renewal membership campground registration (76-2109)	300	300	300
Original and renewal campground salesperson registration (76-2115)	50	50	50
Labels and rosters (81-885.07) (Varies on method of delivery)	10-50	10-50	10-50
Manuals (81-885.07)	10	10	10
Passing list (81-885.07)	5	5	5
Photocopying - per page (81-885.07)	10¢	10¢	10¢
Returned check fee (81-885.07)	30	30	30
Not accepted fee (81-885.07)	30	30	30
Subscription-meeting minutes (Annual) (81-885.07)	65	65	65
LLC certification (21-2631.01)	25	25	25
P.C. certification (21-2216)	25	25	25

**AGENCY 45 - BARBER BOARD OF EXAMINERS**

**FUND 24510 - BARBER BOARD OF EXAMINERS FUND (71-222.02)  
EXPENDED IN PROGRAM 80**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The fees deposited in this fund are used to pay for barber shop inspections and examinations and licensing costs. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fees - Barber Board (71-219.03)			
Applications:			
Shops	200	200	200
Schools	900	900	900
Examinations (includes two-year licensing fee):			
Barbers	190	190	190
Instructors	190	190	190
Renewals:			
Barbers	90	90	90
Shops	100	100	100
Schools	400	400	400
Instructors	90	90	90

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	192,980	183,484	180,428

Revenue:			
Licensing fees	103,325	143,433	97,407
Interest	5,260	2,333	3,689
Other	9,740	2,870	134
Transfer Out			
<b>Total Revenue</b>	118,325	148,636	101,230

Expenditures:			
Agency operations	127,821	151,692	129,318
<b>Total Expenditures</b>	127,821	151,692	129,318

<b>Ending Balance</b>	<u>183,484</u>	<u>180,428</u>	<u>152,340</u>
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Highest month-ending balance	251,612	180,428	219,970
Lowest month-ending balance	183,208	72,054	152,054

**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

The Parole Program Cash Fund was created by Laws 2003, LB 46. Section 83-1,102 states that the fund shall be used by the Office of Parole Administration to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs. The fund shall also be used to purchase services which provide programs aimed at enhancing parolee supervision in the community and treatment needs of parolees.

Such enhanced parole-based programs include specialized units of supervision, related equipment purchases and training, and programs that address a parolee's vocational, educational, mental health, behavioral, or substance abuse treatment needs.

Section 83-1,107.01 requires that parolees pay the monthly parole programming fee while they are on parole. The fee may be waived, in whole or in part, if after a hearing a determination is made that such payment would constitute an undue hardship on the parolee.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Parole programming fee (83-1,107.01)	-----	\$25/Month	-----

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	916,551	828,125	829,799
Revenue:			
Programming fees	250,949	252,523	168,308
Investment and Other Income and Adjustments	23,377	16,833	15,610
<b>Total Revenue</b>	<b>274,325</b>	<b>269,356</b>	<b>183,919</b>
Expenditures:			
Operating Expenses	362,752	267,682	221,360
Aid	0	0	150,098
<b>Total Expenditures</b>	<b>362,752</b>	<b>267,682</b>	<b>371,457</b>
<b>Ending Balance</b>	<b><u>828,125</u></b>	<b><u>829,799</u></b>	<b><u>642,261</u></b>
Highest month-ending balance	1,063,770	899,569	829,799
Lowest month-ending balance	828,125	827,243	642,261

**AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES**

**FUND 24680 – REENTRY CASH FUND (83-917)  
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2010, LB510, created the Reentry Cash Fund. The fund became effective on July 15, 2010.

Section 83-917 states that the fund shall be used by the Department of Correctional Services for tuition, fees, and other costs associated with reentry and reintegration programs offered to offenders who are placed in the incarceration work camp at McCook.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Assessment of one dollar for each misdemeanor or felony conviction (33-157)		----- 25% of such amount* -----	
Up to 5% of the net wages of inmates assigned to the work release program (83-184)		----- 25% of such amount* -----	
* 75% of such amount is remitted to the Victim's Compensation Fund administered by the Crime Commission.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	72,197	117,412	153,421
Revenue:			
Reentry Cash Fund Fees	53,551	57,931	60,406
Investment Income	2,248	2,631	3,486
<b>Total Revenue</b>	<b>55,799</b>	<b>60,562</b>	<b>63,892</b>
Expenditures:			
Educational Services	10,584	24,552	15,800
<b>Total Expenditures</b>	<b>10,584</b>	<b>24,552</b>	<b>15,800</b>
<b>Ending Balance</b>	<b><u>117,412</u></b>	<b><u>153,421</u></b>	<b><u>201,514</u></b>
Highest month-ending balance	117,412	157,900	201,546
Lowest month-ending balance	72,197	117,412	153,421

**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. 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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
County Safekeepers		\$85.46/day, plus medical costs	
Work Release County Safekeepers	\$40.10/day, plus the county safekeeper pays \$12/day		
US Marshal Safekeepers	-----	\$80.56/day-----	
Community Corrections Inmate Room and Board Fees		-----	\$12/day -----

\* The Nebraska Department of Correctional Services intake facilities may serve as holding facilities for county and federal prisoners at the expense of the respective entity (Safekeepers).

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	353,758	106,189	202,893
Revenue:			
Safekeepers Services	507,582	792,806	930,867
Room and Board Fees	781,743	834,252	711,602
Investment Income	14,904	13,788	25,285
Intergovernmental Revenues	174,858	130,359	501,014
Sale Of Supplies & Materials	141,019	124,899	104,582
Other Sales & Charges	184,460	142,741	67,434
Miscellaneous Revenues	83,744	50,815	522,116
<b>Total Revenue</b>	<b>1,888,309</b>	<b>2,089,660</b>	<b>2,862,899</b>
Expenditures:			
Drugs	1,785,000	1,768,089	1,635,041
Other Operating Expenses	350,879	224,867	325,062
<b>Total Expenditures</b>	<b>2,135,879</b>	<b>1,992,956</b>	<b>1,960,102</b>
<b>Ending Balance</b>	<b><u>106,189</u></b>	<b><u>202,893</u></b>	<b><u>1,105,689</u></b>
Highest month-ending balance	1,147,690	1,395,144	2,399,788
Lowest month-ending balance	106,189	106,189	202,893

**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 the Correctional Industries Revolving Fund shall be used to pay all proper expenses incident to the administration of the CSI program, including materials, operations, personal services, and travel.

Laws 2013, LB483, allows the fund to pay the expenses of providing in Nebraska adult correctional facilities an evidence-based program of parent education, early literacy, relationship skills development, and reentry planning involving family members of incarcerated parents prior to their release.

The statute also allows transfers from this fund to the General Fund at the direction of the Legislature.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	13,040,879	13,447,527	13,268,869

Revenue:			
Intergovernmental Revenues	111,349	119,949	120,305
Sales & Charges	10,230,174	10,708,379	12,272,356
Miscellaneous Revenues	40,854	68,759	86,068
Investment Income	229,041	188,032	170,872
Sale of Surplus Property	2,653	2,136	13,912
<b>Total Revenue</b>	<b>10,614,071</b>	<b>11,087,255</b>	<b>12,663,514</b>

Expenditures:			
Salaries and Benefits	4,380,576	4,678,075	4,864,266
Raw Materials	2,695,429	3,902,323	3,689,678
Other Operating Expenses	2,619,986	2,844,591	3,189,146
Travel	102,341	117,929	118,401
Capital Outlay	86,295	517,045	910,362
<b>Total Expenditures</b>	<b>9,884,626</b>	<b>12,059,962</b>	<b>12,771,853</b>
<b>Adjustments</b>	<b>(322,797)</b>	<b>794,049</b>	<b>(131,027)</b>

<b>Ending Balance</b>	<b><u>13,447,527</u></b>	<b><u>13,268,869</u></b>	<b><u>13,029,503</u></b>
Highest month-ending balance	13,447,527	13,447,527	13,268,869
Lowest month-ending balance	9,387,869	9,498,230	7,279,604

**AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES**

**FUND 52700 - FEDERAL SURPLUS PROPERTY FUND (81-912)  
EXPENDED IN PROGRAM 390**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 81-912 states that the fund shall be used to administer the Federal Surplus Property program. This fund shall receive all receipts for purchasing, packing, handling, and transportation of federal surplus property.

The property is sold to state and local governments and certain non-profits. Service charges received from the sale of the property are used to offset the operating costs of selling and reconditioning the property.

Section 81-914 states that the Department of Correctional Services shall be responsible for the implementation of a state plan dealing with federal surplus and excess property.

Federal Surplus Property was required to create a second fund (52701) in FY2011-2012 to meet General Services Administration (GSA) requirements. GSA had conducted an audit and required certain functions have separate accountability at a cash level. For the purposes of this publication, the two funds have been combined in the Fund Summary that follows.

Transfers from the fund are not authorized under existing law.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	601,355	767,343	782,691
Revenue:			
Intergovernmental Revenues	0	58,408	144,002
Sales & Charges	1,018,591	732,939	1,075,166
Investment and Miscellaneous Income	16,472	14,910	17,813
<b>Total Revenue</b>	<b>1,035,063</b>	<b>806,257</b>	<b>1,236,981</b>
Expenditures:			
Salaries and Benefits	232,722	264,565	274,302
Operating Expenses	628,596	517,328	785,866
Travel	7,758	9,016	10,105
<b>Total Expenditures</b>	<b>869,075</b>	<b>790,908</b>	<b>1,070,273</b>
<b>Ending Balance</b>	<b><u>767,343</u></b>	<b><u>782,691</u></b>	<b><u>949,399</u></b>
Highest month-ending balance	767,343	889,860	949,399
Lowest month-ending balance	566,235	611,315	701,540

**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 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.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	532,382	561,118	552,056
Revenue:			
Sales & Charges	2,556,457	2,107,153	2,187,086
Investment and Miscellaneous Income	19,669	7,550	12,250
<b>Total Revenue</b>	<b>2,576,126</b>	<b>2,114,703</b>	<b>2,199,336</b>
Expenditures:			
Raw Materials	2,311,406	2,090,113	2,175,591
<b>Total Expenditures</b>	<b>2,311,406</b>	<b>2,090,113</b>	<b>2,175,591</b>
Adjustments	(235,985)	(33,652)	(20,102)
<b>Ending Balance</b>	<b><u>561,118</u></b>	<b><u>552,056</u></b>	<b><u>555,699</u></b>
Highest month-ending balance	561,118	561,118	555,699
Lowest month-ending balance	52,276	295,474	334,189

**AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION**

**FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)  
EXPENDED IN PROGRAM 533**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Nebraska Educational Telecommunications Commission's (NETC) leases tower space primarily to other governmental entities or to those who provide a service to governmental entities. NETC rents tower space to Metropolitan Community College, Morrill County, the Agricultural Extension Service, U.S. Fish and Wildlife Service and NOAA (National Weather Service). There are also several commercial lessees, however the majority of the revenues are derived from governmental sources. Tower rental funds are expended for general transmitter operations.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
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)	

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	557,475	496,972	435,404

Revenue:			
Tower rental/other	263,347	266,390	272,882
Investment interest	13,905	9,797	9,366
Other			1,362
<b>Total Revenue</b>	<b>277,252</b>	<b>276,187</b>	<b>283,610</b>

Expenditures:			
Operating costs	337,755	337,755	337,755
<b>Total Expenditures</b>	<b>337,755</b>	<b>337,755</b>	<b>337,755</b>

<b>Ending Balance</b>	<b><u>496,972</u></b>	<b><u>435,404</u></b>	<b><u>381,259</u></b>
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Highest month-ending balance	635,915	772,039	693,281
Lowest month-ending balance	299,344	305,159	380,504

**AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION**

**FUND 24810 - COORDINATING COMMISSION FOR POSTSECONDARY  
EDUCATION CASH FUND (85-1419)  
EXPENDED IN PROGRAM 640**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Coordinating Commission for Postsecondary Education Cash Fund is primarily derived from registration fees received from out-of-state higher education institutions seeking authorization to offer courses and programs in Nebraska and institutions wishing to establish a private college or university in the state. Beginning with 2014-15, this fund is also used to deposit fees associated with the State Authorization Reciprocity Agreement (SARA) that establishes comparable national standards for interstate offering of postsecondary distance education courses and programs among member states, districts, and territories. Additionally, revenue generated by services rendered by the agency, which are incidental to its statutory or contractual functions, as well as reimbursements for conferences, seminars and workshops paid for by others may be credited to the fund. Amounts credited to the fund are expended to meet expenses associated with review of registrations as described above and may also be expended to publish and duplicate reports, coordinate studies, conduct conferences and other related activities.

Section 85-1419 authorizes transfers from this fund to the General Fund at the direction of the Legislature.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Postsecondary institution authorization to operate:			
Initial fee – course	\$500 *	\$500 *	\$550 *
Initial fee – program	\$1,200 *	\$1,200 *	\$1,200 *
Initial fee – new campus	\$2,900 *	\$2,900 *	\$2,900 *
Modification to authorization to operate fee	\$475-1,700 **	\$475-1,700 **	\$500-2,400 **
Renewal of authorization to operate fee	\$400-1,050 **	\$750-1,050 **	\$750-1,050 **
* Base fee for one course or program; additional fees for additional courses or programs			
** Varies with number of courses and programs			

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	34,983	44,515	47,883
Revenue:			
Registration / application fees	12,875	5,800	9,350
Investment income	913	860	985
Transfer in	0	3,704	0
<b>Total Revenue</b>	<b>13,788</b>	<b>10,364</b>	<b>10,335</b>
<b>Total Expenditures</b>	<b>4,256</b>	<b>6,996</b>	<b>1,825</b>
<b>Ending Balance</b>	<b><u>44,515</u></b>	<b><u>47,883</u></b>	<b><u>56,393</u></b>
Highest month-ending cash balance	46,336	49,464	56,699
Lowest month-ending cash balance	34,094	42,898	44,129

**AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION**

**FUND 24820 – NEBRASKA OPPORTUNITY GRANT FUND (85-1920)  
EXPENDED IN PROGRAM 690**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts from state lottery receipts have been credited to this fund since 2003-04. According to Sec. 9-812, 24.75% of lottery receipts (net of prizes, lottery operating expenses and an amount credited to the Compulsive Gamblers Assistance Fund) is to be credited to this fund through 2015-16. Beginning with 2016-17 and continuing through 2020-21, 44.5% of net lottery receipts is to be credited to the Nebraska Education Improvement Fund. For the same period, 62% of amounts credited to the Nebraska Education Improvement Fund (net of adjustments as provided in Sec. 9-812) is, in turn, to be credited to the Nebraska Opportunity Grant Fund. Amounts appropriated by the Legislature from the Nebraska Opportunity Grant Fund are distributed pursuant to the Nebraska Opportunity Grant Act by the Coordinating Commission to provide need-based student financial aid to Nebraska resident students attending the state's postsecondary institutions.

Lottery funds are credited quarterly to the Nebraska Opportunity Grant Fund. Grants for students receiving aid under the Nebraska Opportunity Grant Program are established at the beginning of each academic year. Subsequently, amounts are disbursed each semester to Nebraska students who are grant recipients. In order to manage the uncertainty associated with the level of lottery receipts that may be credited to the fund for each fiscal year, lottery receipts accumulated in the fund have been managed by the Coordinating Commission since the inception of the related financial aid program in an effort to achieve a grant disbursement schedule with greater certainty. This practice of fund management now allows lottery receipts accumulated in the fund during one fiscal year to be disbursed as financial aid in the subsequent fiscal year and affords greater certainty for student financial aid planning and administration. The practice also results in a significant balance accumulated in the fund throughout the fiscal year for distribution to grant recipients in the subsequent fiscal year. As the result of significant accumulated balances, material levels of investment income are available to be disbursed from the fund as student financial aid.

Transfers from this fund are not expressly authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See fund description.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	10,568,516	12,460,394	11,559,409
Revenue:			
Distribution of lottery proceeds	9,779,888	9,281,273	9,060,228
Investment income	230,166	217,204	221,495
<b>Total Revenue</b>	<b>10,010,054</b>	<b>9,498,477</b>	<b>9,281,723</b>
Expenditures:			
Student Financial Aid	8,118,176	10,399,462	9,558,470
<b>Ending Balance</b>	<b><u>12,460,394</u></b>	<b><u>11,559,409</u></b>	<b><u>11,282,662</u></b>
Highest month-ending cash balance	12,460,394	12,452,862	12,948,245
Lowest month-ending cash balance	8,803,633	10,370,919	11,282,662

**AGENCY 50-1 - CHADRON STATE COLLEGE**

**FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311)  
EXPENDED IN PROGRAMS 801-808**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Chadron State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

See following page for schedule of tuition and fees.

**Fund Summary <sup>(1)</sup>**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance <sup>(2)</sup>**

8,527,931

5,717,157

4,342,031

Revenue:			
Tuition, fees & other charges <sup>(3)</sup>	10,726,215	10,048,741	11,094,282
Investment interest & other miscellaneous <sup>(4)</sup>	391,947	320,441	306,829
Intergovernmental revenue <sup>(5)</sup>	309,833	384,490	329,791
Total Revenue	11,427,995	10,753,672	11,730,902
Expenditures:			
State aided operations & aid	10,379,867	10,432,939	11,076,868
Total Expenditures	10,379,867	10,432,939	11,076,868
Fund transfers - net <sup>(6)</sup>	-3,858,902	-1,695,859	-805,187

**Ending Balance <sup>(2)</sup>**

**5,717,157**

**4,342,031**

**4,190,878**

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

10,068,974  
4,894,008

7,838,413  
2,259,042

6,563,997  
1,972,561

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Account series 470000 and accounts 486300 and 486600 (NIS).

<sup>(4)</sup>Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

<sup>(5)</sup>Account series 460000 (NIS).

<sup>(6)</sup>Accounts 493100 & 493200 (NIS)



**AGENCY 50-1 – CHADRON STATE COLLEGE**

**FUND 25050 – CHADRON STATE COLLEGE CAPITAL PROJECTS CASH FUND  
EXPENDED IN PROGRAM 901, 933 & 935**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 25010) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees.

The fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description.			

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	0	1,499,437	970,551
Fund transfers - net <sup>(3)</sup>	3,678,647	1,507,354	710,836
Investment income	11,477	21,204	7,893
Other	0	51,600	-51,600
<b>Total Revenue</b>	3,690,124	1,580,158	667,129
<b>Expenditures:</b>			
Miscellaneous renovations	0	87,908	33,918
Rangeland Center	1,430,738	506,086	0
Armstrong Gymnasium	759,949	1,515,050	1,436,269
<b>Total Expenditures</b>	2,190,687	2,109,044	1,470,187
<b>Ending Balance</b> <sup>(2)</sup>	<u>1,499,437</u>	<u>970,551</u>	<u>167,493</u>
Highest month-ending cash balance	2,207,139	1,336,070	1,024,807
Lowest month-ending cash balance	0	439,838	80,879

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Accounts 493100 & 493200 (NIS)

**AGENCY 50-3 - PERU STATE COLLEGE**

**FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311)  
EXPENDED IN PROGRAMS 821-828**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Peru State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See following page for schedule of tuition and fees.			

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	2,828,867	2,960,493	2,742,263
Revenue:			
Tuition, fees & other charges <sup>(3)</sup>	6,709,636	6,581,080	7,353,149
Investment interest & other miscellaneous <sup>(4)</sup>	101,091	99,632	103,758
Intergovernmental revenue <sup>(5)</sup>	246,185	282,088	275,027
<b>Total Revenue</b>	<b>7,056,912</b>	<b>6,962,800</b>	<b>7,731,934</b>
Expenditures:			
State aided operations & aid	6,805,116	7,055,360	6,690,235
<b>Total Expenditures</b>	<b>6,805,116</b>	<b>7,055,360</b>	<b>6,690,235</b>
<b>Fund transfers - net</b> <sup>(6)</sup>	<b>-120,170</b>	<b>-125,670</b>	<b>-46,002</b>
<b>Ending Balance</b> <sup>(2)</sup>	<b><u>2,960,493</u></b>	<b><u>2,742,263</u></b>	<b><u>3,737,960</u></b>
Highest month-ending cash balance	4,465,176	5,287,002	5,484,330
Lowest month-ending cash balance	1,018,788	1,140,158	1,027,339

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Account series 470000 and accounts 486300 & 486600 (NIS).

<sup>(4)</sup>Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

<sup>(5)</sup>Account series 460000 (NIS).

<sup>(6)</sup>Accounts 493100 & 493200 (NIS)



**AGENCY 50-4 - WAYNE STATE COLLEGE**

**FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311)  
EXPENDED IN PROGRAMS 831-838**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Wayne State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
See following page for schedule of tuition and fees.			

<b>Fund Summary <sup>(1)</sup></b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance <sup>(2)</sup></b>	12,213,540	14,003,666	13,364,010
Revenue:			
Tuition, fees & other charges <sup>(3)</sup>	13,995,316	13,778,218	13,732,315
Investment interest & other miscellaneous <sup>(4)</sup>	586,407	628,438	584,010
Intergovernmental revenue <sup>(5)</sup>	545,818	645,437	709,607
<b>Total Revenue</b>	<b>15,127,541</b>	<b>15,052,093</b>	<b>15,025,932</b>
Expenditures:			
State aided operations and aid	12,221,038	12,634,696	12,513,135
<b>Total Expenditures</b>	<b>12,221,038</b>	<b>12,634,696</b>	<b>12,513,135</b>
<b>Fund transfers - net<sup>(6)</sup></b>	<b>-1,116,377</b>	<b>-3,057,053</b>	<b>-259,564</b>
<b>Ending Balance <sup>(2)</sup></b>	<b><u>14,003,666</u></b>	<b><u>13,364,010</u></b>	<b><u>15,617,243</u></b>
Highest month-ending cash balance	17,527,473	19,166,547	18,393,594
Lowest month-ending cash balance	8,613,180	10,818,593	10,164,662

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Account series 470000 and accounts 486300 & 486600 (NIS).

<sup>(4)</sup>Account series 450000, 480000 & 490000 excluding accounts 486300, 486600, 493100 & 493200 (NIS).

<sup>(5)</sup>Account series 460000 (NIS).

<sup>(6)</sup>Accounts 493100 and 493200 (NIS).



**AGENCY 50-4 – WAYNE STATE COLLEGE**

**FUND 25041 – WAYNE STATE COLLEGE CAPITAL PROJECTS CASH FUND  
EXPENDED IN PROGRAM 909, 912, 930, 952 & 955**

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.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description.			

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	5,840,740	3,724,403	4,506,756
Fund transfers - net <sup>(3)</sup>	870,575	2,800,000	0
Expenditures:			
Carhart Science Building renovation	2,592,196	641,262	119,804
Hahn Building codes upgrade	300,036	0	0
Athletic field / track improvements	94,680	705,344	0
Conn Library renovation	0	671,041	816,132
Lindahl Drive improvements	0	0	218,200
<b>Total Expenditures</b>	2,986,912	2,017,647	1,154,136
<b>Ending Balance</b> <sup>(2)</sup>	<u>3,724,403</u>	<u>4,506,756</u>	<u>3,352,620</u>
Highest month-ending cash balance	5,575,453	4,506,756	4,506,756
Lowest month-ending cash balance	3,445,535	1,998,343	3,377,858

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Accounts 493100 & 493200 (NIS)

**AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE**

**FUND 24990 – STATE COLLEGES SPORT FACILITIES CASH FUND (85-329)  
EXPENDED IN PROGRAM 903**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB969 [2012] created the State Colleges Sport Facilities Cash Fund. Amounts that accrue to the fund are authorized to support renovation and construction of or improvements to facilities for intercollegiate athletics and student fitness, recreation, and sport activities at the Nebraska State Colleges. Section 13-2704 directs the State Treasurer to transfer \$250,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund on October 1 of 2012, 2013, and 2014. Commencing October 1, 2015, and each year thereafter, the State Treasurer is to transfer \$300,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	0	253,573	23,156
Revenue:			
Transfer from Civic & Community Center Financing Fund	250,000	250,000	250,000
Investment interest	3,573	2,844	2,144
<b>Total Revenue</b>	<b>253,573</b>	<b>252,844</b>	<b>252,144</b>
<b>Total Expenditures</b>	<b>0</b>	<b>483,261</b>	<b>216,698</b>
<b>Ending Balance <sup>(2)</sup></b>	<b><u>253,573</u></b>	<b><u>23,156</u></b>	<b><u>58,602</u></b>
Highest month-ending cash balance	253,573	329,946	271,898
Lowest month-ending cash balance	0	22,971	21,863

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

**AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE**

**FUND 25070 – BOARD OF TRUSTEES CASH FUND (85-311)  
EXPENDED IN PROGRAM 048**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts are transferred to this fund from the respective State College Cash Funds (25010, 25030 and 25040) based on each year's NeSIS (student information system) operating budget. Amounts are expended from the fund based on actual operating costs. Residual amounts from this activity remain in the fund to support future operating, equipment, or other capital costs associated with NeSIS. This fund is also utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State College System.

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance <sup>(2)</sup></b>	159,890	406,505	488,445
Revenue:			
Fund transfers - net <sup>(3)</sup>	546,228	571,228	576,810
Investment interest	5,524	4,936	6,387
<b>Total Revenue</b>	<b>551,752</b>	<b>576,164</b>	<b>583,197</b>
<b>Total Expenditures</b>	<b>305,137</b>	<b>494,224</b>	<b>717,343</b>
<b>Ending Balance <sup>(2)</sup></b>	<b><u>406,505</u></b>	<b><u>488,445</u></b>	<b><u>354,299</u></b>
Highest month-ending cash balance	709,586	488,445	489,276
Lowest month-ending cash balance	160,449	216,146	276,058

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Accounts 493100 & 493200 (NIS)

**AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE**

**FUND 25090 – SPECIAL PROJECTS CASH FUND  
EXPENDED IN PROGRAM 921**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was administratively created to accommodate separate and distinct accounting for costs associated with implementation of a common student information system (NeSIS) with the University of Nebraska and migration of the Nebraska State College System to the University's financial/human resources system (SAP). The fund is utilized to pay start-up costs associated with systemwide information technology initiatives. A balance of \$1,500,000 was transferred from the Wayne State College Capital Projects Cash Fund (Fund 25041) in 2007-08 to support related costs.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description.			

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	1,462,224	1,398,996	1,353,530
Revenue:			
Investment interest	33,699	26,736	26,016
Total Revenue	33,699	26,736	26,016
Total Expenditures	96,927	72,202	232,442
<b>Ending Balance</b> <sup>(2)</sup>	<u>1,398,996</u>	<u>1,353,530</u>	<u>1,147,104</u>
Highest month-ending cash balance	1,465,176	1,412,435	1,366,742
Lowest month-ending cash balance	1,391,465	1,349,238	1,143,281

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

**AGENCY 50-1 - CHADRON STATE COLLEGE**

**FUND 55010 – CHADRON STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)  
EXPENDED IN PROGRAM 809**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Chadron State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond program. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

<u>Schedule of Fees</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Room (85-408)			
Private – Edna Work Hall (per semester)	2,134	2,177	2,273
Private – all other (per semester)	1,990	2,070	2,162
Semi-private – Edna Work Hall (per semester)	1,420	1,449	1,523
Semi-private – all other (per semester)	1,328	1,381	1,453
Family housing (per month – varies by facility)	360 to 561	360 to 561	365-566
Board (per semester) (85-408) varies by meal plan	557 to 1,432	574 to 1,475	589 to 1,512
Facilities fee (per credit hour) (85-408) <sup>(1)</sup>	16.00	16.00	18.00
Housing application fee	50.00	50.00	50.00

<u>Fund Summary</u> <sup>(2)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(3)</sup>	260,130	99,444	80,464
Revenue:			
Revenue bond fund transfers – net <sup>(4)</sup>	2,365,000	2,580,000	2,665,000
Investment income	8,122	6,901	7,126
Other revenue/(transfers of revenue to trustee)	-10,904	-9,931	160,764
<b>Total Revenue</b>	2,362,218	2,576,970	2,832,890
Expenditures:			
Operations/maintenance revenue bond facilities	2,522,904	2,595,949	2,792,009
<b>Total Expenditures</b>	2,522,904	2,595,949	2,792,009
<b>Ending Balance</b> <sup>(2)</sup>	<u>99,444</u>	<u>80,464</u>	<u>121,345</u>
Highest month-ending cash balance	398,393	335,133	276,266
Lowest month-ending cash balance	56,531	22,775	10,486

<sup>(1)</sup> Amount of fee credited to Fund 55010 for: 2012-13 2013-14 2014-15 Balance of fee credited to Fund 25010.  
16.00 16.00 16.00

<sup>(2)</sup> Per Nebraska Information System (NIS).

<sup>(3)</sup> Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(4)</sup> Account 484500 (NIS)

**AGENCY 50-1 - CHADRON STATE COLLEGE**

**FUND 55011 – CHADRON STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for revenue bond surplus funds historically invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<b>Schedule of Fees</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	269,684	276,121	281,483
Revenue:			
Revenue bond trustee fund transfers – net <sup>(3)</sup>	0	0	2,079,000
Investment income and other	6,437	5,362	36,987
<b>Total Revenue</b>	<b>6,437</b>	<b>5,362</b>	<b>2,115,987</b>
Expenditures:	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance <sup>(2)</sup></b>	<b><u>276,121</u></b>	<b><u>281,483</u></b>	<b><u>2,397,470</u></b>
Highest month-ending cash balance	276,121	281,483	2,397,470
Lowest month-ending cash balance	269,684	276,582	281,969

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities

<sup>(3)</sup>Account 486300 (NIS)

**AGENCY 50-1 - CHADRON STATE COLLEGE**

**FUND 55012 – CHADRON STATE COLLEGE REVENUE BOND CONSTRUCTION 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 amounts generated by a revenue bond issue for capital project financing. Such amounts historically have been invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<b>Schedule of Fees</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	0	5,040,162	1,618,103

Revenue:			
Revenue bond trustee fund transfers – net <sup>(3)</sup>	5,000,000	-3,500,000	-1,623,833
Investment income and other	40,162	77,941	5,730
<b>Total Revenue</b>	<b>5,040,162</b>	<b>-3,422,059</b>	<b>-1,618,103</b>

Expenditures:	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Ending Balance <sup>(2)</sup></b>	<b><u>5,040,162</u></b>	<b><u>1,618,103</u></b>	<b><u>0</u></b>
Highest month-ending cash balance	5,140,162	5,080,564	620,897
Lowest month-ending cash balance	0	1,614,589	0

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup> Account 486300 (NIS)



**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 historically invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description.			

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	678,538	543,772	554,281
Revenue:			
Revenue bond fund transfers – net <sup>(3)</sup>	-150,000	0	0
Investment income and other	15,234	10,559	10,936
<b>Total Revenue</b>	-134,766	10,559	10,936
Expenditures:			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b> <sup>(2)</sup>	<u>543,772</u>	<u>554,331</u>	<u>565,267</u>
Highest month-ending cash balance	688,639	554,331	565,267
Lowest month-ending cash balance	539,798	544,680	555,289

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Accounts 486300 (NIS)

**AGENCY 50-4 - WAYNE STATE COLLEGE**

**FUND 55040 - WAYNE STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)  
EXPENDED IN PROGRAM 839**

Legislative Fiscal Analyst: Phil Hovis @ 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 program. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center, residence facilities, and recreation center. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

<b>Schedule of Fees</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Room (per semester) (85-408)			
Standard room	1,440	1,500	1,560
Premium room	2,520	2,620	2,725
Single room (per design)	---	1,995	2,075
Neihardt & Pile Residence Halls	1,510 to 2,645	1,570 to 2,750	1,630 to 2,855
Board (per semester) (85-408) varies by meal plan	540 to 1,540	560 to 1,595	580 to 1,650
Campus facilities fee (85-408) <sup>(1)</sup>			
Per credit hour	17.50	18.00	18.50
Maximum per semester	210.00	216.00	222.00
Housing application fee (85-408)	50.00	50.00	50.00

<b>Fund Summary</b> <sup>(2)</sup>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b> <sup>(3)</sup>	516,758	1,288,728	537,914
Revenue:			
Revenue bond fund transfers – net <sup>(4)</sup>	4,900,000	4,000,000	4,400,000
Investment income and other	42,629	27,623	21,342
Other revenue/(transfers of revenue to trustee)	113,914	-338,361	-21,624
<b>Total Revenue</b>	<b>5,056,543</b>	<b>3,689,262</b>	<b>4,399,718</b>
Expenditures:			
Operations/maintenance revenue bond facilities	4,284,573	4,440,076	4,393,263
<b>Total Expenditures</b>	<b>4,284,573</b>	<b>4,440,076</b>	<b>4,393,263</b>
<b>Ending Balance</b> <sup>(3)</sup>	<b><u>1,288,728</u></b>	<b><u>537,914</u></b>	<b><u>544,369</u></b>
Highest month-ending cash balance	3,598,877	2,523,029	2,100,244
Lowest month-ending cash balance	183,844	480,965	131,964

<sup>(1)</sup> Amount of fee credited to Fund 55040 for: 2012-13 2013-14 2014-15 Balance of fee credited to Fund 25040.  
15.50 16.00 16.50

<sup>(2)</sup> Per Nebraska Information System (NIS).

<sup>(3)</sup> Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(4)</sup> Account 484900 (NIS)

**AGENCY 50-4 - WAYNE STATE COLLEGE**

**FUND 55041 – WAYNE STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for revenue bond surplus funds historically invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	4,368,596	5,476,763	6,240,426

Revenue:			
Revenue bond fund transfers – net <sup>(3)</sup>	1,000,000	644,158	350,000
Investment income	108,167	119,505	139,047
<b>Total Revenue</b>	<b>1,108,167</b>	<b>763,663</b>	<b>489,047</b>

Expenditures:			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Ending Balance <sup>(2)</sup></b>	<b><u>5,476,763</u></b>	<b><u>6,240,426</u></b>	<b><u>6,729,473</u></b>
Highest month-ending cash balance	5,476,763	7,070,694	6,966,818
Lowest month-ending cash balance	4,377,418	4,994,862	5,865,514

<sup>(1)</sup> Per Nebraska Information System (NIS).

<sup>(2)</sup> Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup> Accounts 484900 & 493100 (NIS)

**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 were credited to the fund as revenue. Reductions to revenue are recorded when deposits are returned to students. In 2011-12, the college discontinued collection of housing deposits. The balance of the fund will be depleted as housing deposit refunds are made.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-53</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	29,200	11,000	2,300
Revenue:			
Net housing deposits / housing deposit (refunds)	-18,200	-8,700	-1,600
<b>Total Revenue</b>	-18,200	-8,700	0
Expenditures:			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance <sup>(2)</sup></b>	<b><u>11,000</u></b>	<b><u>2,300</u></b>	<b><u>700</u></b>
Highest month-ending cash balance	29,200	11,000	2,300
Lowest month-ending cash balance	11,000	2,300	700

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

**AGENCY 50-4 - WAYNE STATE COLLEGE**

**FUND 55043 – WAYNE STATE COLLEGE REVENUE BOND RESERVE FUND (85-411)**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for required reserve funds for revenue bond issues as an alternative to investing amounts with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments through the revenue bond trustee. Related investment income is credited to Fund 55041.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description.			

<b>Fund Summary <sup>(1)</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance <sup>(2)</sup></b>	0	0	836,180
Revenue:			
Revenue bond fund transfers – net <sup>(3)</sup>	0	836,180	0
<b>Total Revenue</b>	0	836,180	0
Expenditures:			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance <sup>(2)</sup></b>	<b><u>0</u></b>	<b><u>836,180</u></b>	<b><u>836,180</u></b>
Highest month-ending cash balance	0	1,010,338	836,180
Lowest month-ending cash balance	0	0	836,180

<sup>(1)</sup> Per Nebraska Information System (NIS).

<sup>(2)</sup> Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup> Accounts 484900 & 493200 (NIS)

## AGENCY 50-0 - BOARD OF TRUSTEES - NEBRASKA STATE COLLEGES

### FUND 55050 - STATE COLLEGE FACILITY FEE FUND (85-328) (Includes Subsidiary Funds 55060, 55070 & 55080) EXPENDED IN PROGRAMS 919 (Debt Service) and Various 900 Series Programs (Capital Projects)

Legislative Fiscal Analyst: Phil Hovis @ 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 2006-07 and continuing through 2019-20, amounts ranging from \$200,000 for 2006-07, \$400,000 for 2007-08, \$600,000 for 2008-09, and \$1,200,000 for each of 2009-10 through 2019-20 were scheduled to be expended from the fund to retire bonds issued under authority of LB 605 (2006). The related bond issue financed capital improvement projects at the State College campuses. The balance of amounts accumulated in the fund is available to support other capital improvement projects approved by the board.

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

<u>Schedule of Fees</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Facilities improvement fee (per credit hour)	10.00	10.00	10.00

<u>Fund Summary</u> <sup>(1)</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>(2)</sup>	4,123,257	4,716,620	4,852,959

Revenue:			
Facilities improvement fee	2,089,124	2,091,408	2,075,442
Investment interest and other	109,169	89,953	82,892
<b>Total Revenue</b>	<b>2,198,293</b>	<b>2,181,361</b>	<b>2,158,334</b>

Expenditures:			
Debt service - LB 605 (2006) bonds	1,200,000	1,200,000	1,200,000
Capital improvement projects & related expenses	404,930	845,022	2,217,945
<b>Total Expenditures</b>	<b>1,604,930</b>	<b>2,045,022</b>	<b>3,417,945</b>
Fund transfers - net <sup>(3)</sup>	0	0	-100,000

<b>Ending Balance</b> <sup>(2)</sup>	<u><b>4,716,620</b></u>	<u><b>4,852,959</b></u>	<u><b>3,493,348</b></u>
Highest month-ending cash balance	4,985,016	5,490,678	4,650,391
Lowest month-ending cash balance	4,131,829	4,695,912	3,463,695

<sup>(1)</sup>Per Nebraska Information System (NIS).

<sup>(2)</sup>Balances include all NIS cash fund asset accounts net of liabilities.

<sup>(3)</sup>Accounts 493100 & 493200 (NIS)

**AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN**

**FUND 25110 - THE UNIVERSITY CASH FUND (85-125)  
EXPENDED IN STATE-AIDED PROGRAMS  
(Includes fund 25210 - UNL Designated Cash)**

Legislative Fiscal Analyst: 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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Undergraduate Tuition/SCH:*			
Resident	216.00	216.00	216.00
Non-Resident	641.00	660.25	680.00
Graduate Tuition/SCH*			
Resident	285.00	285.00	285.00
Non-Resident	768.75	791.75	815.50
College of Law Tuition/SCH:			
Resident	339.00	339.00	339.00
Non-Resident	844.50	869.75	895.75
NCTA Tuition/SCH:			
Resident	116.00	116.00	116.00
Non-Resident	232.00	239.00	246.00
*The following Colleges have higher, differential tuition rates: Architecture, Business Administration and Engineering			

<b>Fund Summary<sup>1</sup></b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance<sup>2</sup></b>	166,770,768	183,586,209	203,169,229

Revenue:			
Intergovernmental	3,206,655	4,423,687	3,050,133
Tuition, fees and other charges	156,825,536	171,931,639	185,126,087
Investment income and miscellaneous	50,790,645	37,969,957	28,637,972
Other financing sources	(6,696,469)	(3,079,769)	(5,176,355)
<b>Total Revenue</b>	<b>204,126,367</b>	<b>211,245,514</b>	<b>211,637,837</b>

Expenditures:			
State aided operations	172,672,648	178,159,658	185,247,259
Construction/renovation/equipment	14,638,278	13,502,836	14,177,398
<b>Total Expenditures</b>	<b>187,310,926</b>	<b>191,662,494</b>	<b>199,424,657</b>

<b>Ending Balance<sup>2, 3</sup></b>	<b>183,586,209</b>	<b>203,169,229</b>	<b>215,382,409</b>
Highest month-ending balance	240,460,590	258,462,032	239,174,215
Lowest month-ending balance	138,143,392	154,137,190	161,446,225

<sup>1</sup>Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

<sup>2</sup>Balances include all cash fund asset accounts.

<sup>3</sup>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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NA			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	65,900	69,831	321,953

Revenue:			
Other financing sources	1,188,931	502,122	599,975
<b>Total Revenue</b>	<b>1,188,931</b>	<b>502,122</b>	<b>599,975</b>

Expenditures:			
Operating expenses	1,185,000	250,000	350,000
<b>Total Expenditures</b>	<b>1,185,000</b>	<b>250,000</b>	<b>350,000</b>

<b>Ending Balance</b>	<u><b>69,831</b></u>	<u><b>321,953</b></u>	<u><b>571,928</b></u>
Highest month-ending balance	1,215,132	321,953	571,029
Lowest month-ending balance	50,368	40,605	79,994

**AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA**

**FUND 25140 - UNIVERSITY OF NEBRASKA AT OMAHA CASH FUND (85-192)  
EXPENDED IN STATE-AIDED PROGRAMS  
Includes Fund 25230 - UNO Designated Cash**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Omaha (UNO) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNO receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Undergrad. Tuition/SCH			
Resident	196.75	196.75	196.75
Non Resident	580.50	598.00	616.00
Graduate Tuition/SCH			
Resident	245.25	245.25	245.25
Non Resident	645.75	665.00	685.00

<u>Fund Summary</u> <sup>1</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>2</sup>	23,969,086	27,863,868	28,618,637

Revenue:			
Intergovernmental	1,152,523	3,814,623	2,747,497
Tuition, fees and other charges	71,405,610	72,465,326	75,000,316
Investment income and miscellaneous	2,852,316	2,308,247	2,436,066
Other financing sources	(2,842,026)	(3,826,154)	(2,956,485)
<b>Total Revenue</b>	<b>72,568,423</b>	<b>74,762,042</b>	<b>77,227,394</b>

Expenditures:			
State aid operations	65,617,387	71,258,179	73,600,287
Construction/renovation/equipment	3,056,254	2,749,094	3,886,623
<b>Total Expenditures</b>	<b>68,673,641</b>	<b>74,007,273</b>	<b>77,486,910</b>

<b>Ending Balance</b> <sup>2, 3</sup>	<b><u>27,863,868</u></b>	<b><u>28,618,637</u></b>	<b><u>28,359,408</u></b>
Highest month-ending balance	40,113,284	42,568,794	41,463,533
Lowest month-ending balance	7,492,397	6,811,142	16,945,418

<sup>1</sup>Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

<sup>2</sup>Balances include all cash fund asset accounts.

<sup>3</sup>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 25220 - 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See following page for schedule of fees.			

<b><u>Fund Summary</u><sup>1</sup></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b> <sup>2</sup>	53,243,372	67,921,004	71,481,772

Revenue:			
Tobacco Products Tax	10,857,200	10,735,400	10,934,648
Intergovernmental	19,385,821	13,051,944	14,391,245
Tuition, fees and other charges	59,725,320	55,813,676	52,722,694
Investment income and miscellaneous	9,340,490	17,975,951	10,222,539
Other financing sources	1,631,590	(2,510,077)	(17,378,451)
<b>Total Revenue</b>	<b>100,940,421</b>	<b>95,066,894</b>	<b>70,892,675</b>

Expenditures:			
State-aided operations	83,630,525	86,298,034	67,516,010
Construction/renovation/equipment	2,632,264	5,208,092	2,570,038
<b>Total Expenditures</b>	<b>86,262,789</b>	<b>91,506,126</b>	<b>70,086,048</b>

<b>Ending Balance</b> <sup>2, 3</sup>	<b><u>67,921,004</u></b>	<b><u>71,481,772</u></b>	<b><u>72,288,399</u></b>
Highest month-ending balance	74,441,942	83,379,226	85,239,172
Lowest month-ending balance	40,402,833	46,551,622	52,990,859

<sup>1</sup>Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

<sup>2</sup>Balances include all cash fund asset accounts.

<sup>3</sup>Ending balances include capital construction reappropriations and UNMC's depreciation reserve.

**AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER**

**FUND 25150 - THE UNIVERSITY CASH FUND (85-125) (cont'd.)**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>College of Medicine/Sem.:</b>			
Resident	13,996.00	13,996.00	13,996.00
Non Resident	32,817.00	33,802.00	34,816.00
<b>College of Public Health/SCH</b>			
<b><u>Doctoral Program</u></b>			
Resident	285.00	285.00	285.00
Non Resident	768.50	791.50	815.25
<b><u>Professional Program</u></b>			
Resident	373.50	373.50	373.50
Non Resident	881.75	908.25	935.50
<b>College of Nursing/SCH</b>			
<b><u>Undergraduate</u></b>			
Resident	273.50	273.50	273.50
Non Resident	800.75	824.75	849.50
<b><u>Graduate</u></b>			
Resident	439.50	439.50	439.50
Non Resident	864.50	890.50	917.25
<b>College of Pharmacy/Sem.:</b>			
Resident	9,164.00	9,164.00	9,164.00
Non Resident	17,798.00	18,332.00	18,882.00
<b>College of Dentistry/Sem.:</b>			
Resident	11,477.00	11,477.00	11,477.00
Non Resident	26,545.00	27,341.00	28,161.00
<b>School of Allied Health/SCH:</b>			
Resident		** Varies By Program **	
Non Resident		** Varies By Program **	

**AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER**

**FUND 25160 – UNMC MEDICAL EDUCATION**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The UNMC Medical Education Fund was set up to account for required federal matching funds through the Nebraska Department of Health and Human Services.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	0	0	0

Revenue:			
Cash	15,296,804	15,545,859	15,797,653
<b>Total Revenue</b>	15,296,804	15,545,859	15,797,653

Expenditures:			
Operations	15,296,804	15,545,859	15,797,653
<b>Total Expenditures</b>	15,296,804	15,545,859	15,797,653

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

**AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION**

**FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH  
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: 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 (2006).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,935,356	3,009,498	3,071,920

Revenue:			
Campus cash	11,000,000	10,999,998	11,000,000
Investment income	74,142	62,424	64,362
Other Financing Sources			
<b>Total Revenue</b>	<b>11,074,142</b>	<b>11,062,422</b>	<b>11,064,362</b>

Expenditures:			
Payment to bond trustee	11,000,000	11,000,000	11,000,000
<b>Total Expenditures</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>11,000,000</b>

<b>Ending Balance</b>	<u><b>3,009,498</b></u>	<u><b>3,071,920</b></u>	<u><b>3,676,282</b></u>
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Highest month-ending balance	3,009,498	3,017,920	3,136,282
Lowest month-ending balance	2,941,282	3,014,524	3,77,224

**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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Tuition/SCH:			
Undergraduate – Resident	174.50	174.50	174.50
Undergraduate - Non-resident	358.00	368.75	379.75
Graduate – Resident	216.50	216.50	216.50
Graduate - Non-resident	447.75	461.25	475.00

<u>Fund Summary</u> <sup>1</sup>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b> <sup>2</sup>	23,714,660	26,581,152	28,209,111

Revenue:			
Intergovernmental	1,006,460	1,085,750	1,046,159
Tuition, fees, and other charges	29,707,977	29,191,773	30,029,717
Investment income and miscellaneous	806,393	964,192	577,069
Other financing sources	(1,522,411)	(1,718,282)	(1,701,134)
<b>Total Revenue</b>	<b>29,998,419</b>	<b>29,523,433</b>	<b>29,951,811</b>

Expenditures:			
State aided operations	26,581,947	25,451,240	27,631,938
Construction/renovation/equipment	549,979	2,444,234	504,991
<b>Total Expenditures</b>	<b>27,131,926</b>	<b>27,895,474</b>	<b>28,136,929</b>

<b>Ending Balance</b> <sup>2</sup>	<u><b>26,581,152</b></u>	<u><b>28,209,111</b></u>	<u><b>30,023,993</b></u>
Highest month-ending balance	39,946,610	40,039,326	41,190,978
Lowest month-ending balance	21,211,836	20,359,652	26,916,903

<sup>(1)</sup>Fund Summary is reported on cash basis with no adjustments for fiscal year-end encumbrances.

<sup>(2)</sup>Balances include all cash fund asset accounts.

<sup>(3)</sup>Revenue account series 7130

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Program & facility fee/sem. – UNL	518.00	557.00	576.00
Room and board/year – UNL	9,122.00	9,532.00	9,961.00
Technology fee/SCH – UNL	7.35	7.35	7.35
Room and board/sem. – NCTA	2,543	2,680	2,837
Academic/Student Fee/sem - NCTA	333.50	333.50	333.50

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	150,994,795	161,386,624	157,921,708
Revenue:			
Intergovernmental	29,656	470,956	383,115
Sales and other charges	228,056,755	253,411,995	251,880,566
Miscellaneous	91,367,174	106,774,847	128,211,066
Other financing charges	(2,043,583)	(5,294,975)	(752,141)
<b>Total Revenue</b>	<b>317,410,002</b>	<b>355,362,823</b>	<b>379,722,606</b>
Expenditures:			
Revolving operations	307,018,173	358,827,739	381,011,738
<b>Total Expenditures</b>	<b>307,018,173</b>	<b>358,827,739</b>	<b>381,011,738</b>
<b>Ending Balance</b>	<b><u>161,386,624</u></b>	<b><u>157,921,708</u></b>	<b><u>156,632,576</u></b>
Highest month-ending balance	168,173,016	181,290,122	169,223,613
Lowest month-ending balance	132,453,782	149,322,062	169,223,613

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Enrollment Services Fee/Sem	55.00	57.75	DSC
Library Fee/SCH	4.00	4.00	4.00
Student Access & Success Fee/Sem	NA	NA	81.25
Student Activity Fee/Sem	16.32	16.32	16.70
Student Event Fee/SCH	17.30	17.30	17.30
Technology Fee/SCH	9.00	10.00	10.00
Room/year	6,180.00	6,300.00	6,540.00

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	23,395,097	27,437,842	30,813,480

Revenue:			
Intergovernmental	173,229	236,908	181,257
Sales and other charges	48,906,663	51,252,674	54,993,576
Miscellaneous	9,170,751	8,286,877	8,727,116
Other Financing Sources	(39,287)	(4,756,149)	(10,809,646)
<b>Total Revenue</b>	<b>58,211,356</b>	<b>55,020,310</b>	<b>53,092,303</b>

Expenditures:			
Revolving operations	54,168,611	51,644,672	53,348,662
<b>Total Expenditures</b>	<b>54,168,611</b>	<b>51,644,672</b>	<b>53,348,662</b>

<b>Ending Balance</b>	<b><u>27,437,842</u></b>	<b><u>30,813,480</u></b>	<b><u>30,557,121</u></b>
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Highest month-ending balance	168,173,016	23,945,368	20,484,849
Lowest month-ending balance	132,453,782	13,296,305	6,555,053

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Student activity/sem.	10.00	10.00	10.00
Student health services/sem.	172.75	172.75	172.75
Facility fee/sem.	62.50	62.50	62.50

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	35,976,758	48,399,491	46,585,152

Revenue:			
Intergovernmental	1,313,249	1,206,658	3,353,899
Sales and other charges	97,122,497	78,287,014	86,835,128
Miscellaneous	15,971,558	13,512,744	197,228
Other financing sources	(131,749)	(6,699,123)	3,057,753
<b>Total Revenue</b>	<b>114,275,555</b>	<b>86,307,293</b>	<b>93,444,008</b>

Expenditures:			
Revolving operations	101,852,822	88,121,632	101,842,385
<b>Total Expenditures</b>	<b>101,852,822</b>	<b>88,121,632</b>	<b>101,842,385</b>

<b>Ending Balance</b>	<b><u>48,399,491</u></b>	<b><u>46,585,152</u></b>	<b><u>38,186,775</u></b>
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Highest month-ending balance	68,697,189	47,199,367	60,293,616
Lowest month-ending balance	35,871,378	27,324,167	36,609,120

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Tractor testing fees (2-2705)	varies	varies	varies

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	309,259	416,971	367,613

Revenue:			
Tractor testing charges	1,006,550	765,661	649,311
Interest income	20,337	9,062	7,734
Other	10,182	21,247	11,946
<b>Total Revenue</b>	<b>1,037,069</b>	<b>795,970</b>	<b>668,991</b>

Expenditures:			
Tractor testing operations	929,357	845,328	862,592
<b>Total Expenditures</b>	<b>929,357</b>	<b>845,328</b>	<b>862,592</b>

<b>Ending Balance</b>	<b><u>416,971</u></b>	<b><u>367,613</u></b>	<b><u>174,012</u></b>
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Highest month-ending balance	742,174	532,605	530,638
Lowest month-ending balance	336,556	367,729	174,038

**AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY**

**FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)  
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Academic Success/SCH	2.50	3.00	3.00
Facility Fee/SCH	6.00	6.00	6.00
Library Fee/SCH	4.00	4.00	4.00
Student Activity Fee/Sem.	14.00	14.00	14.00
Student Event Fee/Sem	62.00	72.00	82.00
Student Health Fee/Sem.	80.00	95.00	95.00
Board/Sem.	2,060.00	2,163.00	2,250.00
Room/Sem.	2,107.00	2,212.00	2,300.00
Technology Fee/SCH	10.00	10.00	11.00
Union Renovation/Sem.	50.00	50.00	50.00

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	12,300,781	13,607,282	12,869,228

Revenue:			
Intergovernmental	41,392	37,253	71,654
Sales and other charges	9,990,940	11,012,781	10,453,608
Miscellaneous	8,969,153	8,419,883	14,346,843
Other financing sources	80,319	117,917	97,907
<b>Total Revenue</b>	<b>18,311,623</b>	<b>19,587,834</b>	<b>24,970,012</b>

Expenditures:			
Revolving operations	17,775,303	20,325,888	21,097,107
<b>Total Expenditures</b>	<b>16,837,648</b>	<b>20,325,888</b>	<b>21,097,107</b>

<b>Ending Balance</b>	<b><u>13,607,282</u></b>	<b><u>12,869,228</u></b>	<b><u>16,742,133</u></b>
Highest month-ending balance	18,559,405	19,189,991	19,691,894
Lowest month-ending balance	10,705,959	11,243,707	20,844,597

**AGENCY 51 - UNIVERSITY OF NEBRASKA**

**FUND 25130 – FINANCIAL LITERACY CASH FUND (45-930)**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Financial Literacy Cash Fund revenue is derived from fees for the annual renewal of the Delayed Deposit Services (DDS) main office licenses and branch office licenses. The fund is administered by the University of Nebraska and shall be used to provide assistance to nonprofit entities that offer financial literacy programs for students in grades kindergarten through twelve.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Main office license renewal	NA	\$350	\$350
Branch office license renewal	NA	\$400	\$400

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>		60,461	57,223

Revenue:			
Business Fees		56,950	56,250
Investment Income		374	396
<b>Total Revenue</b>	0	57,324	56,646

Expenditures:			
Contractual Services		60,562	57,321
<b>Total Expenditures</b>	0	60,562	57,321

<b>Ending Balance</b>		<b><u>57,223</u></b>	<b><u>56,548</u></b>
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Highest month-ending balance		60,562	57,321
Lowest month-ending balance		101	101

**AGENCY 52 - NEBRASKA STATE FAIR BOARD**

**FUND 25290- STATE FAIR SUPPORT AND IMPROVEMENT CASH FUND (2-108)  
EXPENDED IN PROGRAM 694**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Support and Improvement Cash Fund was established to receive and disburse the state lottery proceeds designated for the Nebraska State Fair and matching funds from the most populous city within the county in which the state fair is located. The fund is to be expended by the State Fair Board to provide support for operating expenses and capital facility enhancements, including new construction and other exhibition facility improvements and enhancement. Prior to FY07-08, funding was processed through a state distributive fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Lottery distributions/city match (Section III-24, Nebraska Constitution)	10%	10%	10%

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,008,669	1,111,846	900,261
Revenue:			
Lottery distributions/City match	3,951,471	3,750,009	3,660,699
Interest	5,164	8,622	5,214
Miscellaneous	0	0	0
<b>Total Revenue</b>	<b>3,956,635</b>	<b>3,758,631</b>	<b>3,665,913</b>
Expenditures:			
State Fair	3,853,458	3,970,216	3,619,268
<b>Total Expenditures</b>	<b>3,853,458</b>	<b>3,970,216</b>	<b>3,619,268</b>
<b>Ending Balance</b>	<u><b>1,111,846</b></u>	<u><b>900,261</b></u>	<u><b>946,906</b></u>
Highest month-ending balance	1,111,846	977,757	1,195,882
Lowest month-ending balance	108	250	41

**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 four classes of real property appraisers: trainee, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance and renewal of credentials.

Transfers from this fund to the General Fund are authorized under existing law.

**Schedule of Fees and Taxes**

**2013**

**2014**

**2015**

See following page for schedule of fees.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

279,438

325,610

338,493

Revenue:			
Certified appraiser renewal	201,025	147,450	210,135
Registered appraiser renewal	3,300	2,100	0
Licensed appraiser renewal	26,400	21,900	22,875
Application fees	25,500	31,350	30,500
Investment income	7,934	6,702	7,494
Other	36,116	43,340	47,816
Transfer to the General Fund	0	0	0
<b>Total Revenue</b>	<b>300,275</b>	<b>252,842</b>	<b>318,820</b>

Expenditures:			
Personal services	138,961	101,516	128,320
Operating expenses	101,917	126,001	132,460
Travel expenses	13,224	12,442	13,326
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>254,102</b>	<b>239,959</b>	<b>274,106</b>

**Ending Balance**

**325,610**

**338,493**

**383,208**

Highest month-ending cash balance

448,333

414,144

478,038

Lowest month-ending cash balance

238,735

279,100

298,553

**AGENCY 53 - REAL PROPERTY APPRAISER BOARD**

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226), Cont'd.  
EXPENDED IN PROGRAM 79**

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Mailing Labels (76-2241)	\$ 0	\$ 0	\$ 0
Appraiser List (76-2241)	0	0	0
USPAP Book (plus tax) (76-2241)	25	25	25
Federal Registry Fee (76-2241)	40	40	40
Corporate Certificate Fee (76-2241)	25	25	25
Application (76-2241)	150	150	150
Temporary application (76-2241)	100	100	100
Initial Annual Fee (76-2241)			
Registered appraiser	300	300	0
Licensed residential appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Renewal Fee (76-2241)			
Registered appraiser	300	300	0
Licensed residential appraiser	300	300	275
Certified residential/general appraiser	300	300	275
Temporary Credential Fee (76-2241)			
Licensed residential appraiser	50	50	50
Certified residential/general appraiser	50	50	50
Late Fees (76-2241)	25	25	25
per month beginning Dec. 1			
Course Review (76-2241)			
Pre education	50	50	50
Continuing education	25	25	25
CE renewal	10	10	10

**AGENCY 53 - REAL PROPERTY APPRAISER BOARD**

**FUND 25320 – APPRAISAL MANAGEMENT COMPANY FUND (76-3219)  
EXPENDED IN PROGRAM 79**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Appraisal Management Company Fund is used by the Real Property Appraiser Board to carry out their duties of regulating appraisal management companies pursuant to the Appraisal Management Company Registration Act. Revenue to this fund is generated mainly through application and registration fees.

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

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Application fee (76-3206)	350	350	350
Registration fee – new (76-3206)	2,000	2,000	2,000
Registration fee – renewal (76-3206)	1,500	1,500	1,500
Late renewal fee per month (76-3206)	25	25	25

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	184,632	234,404	269,648
Revenue:			
Application fees	10,500	3,850	4,650
Registration fees - new	62,000	20,000	12,000
Registration fees - renewal	0	109,500	28,500
Investment income	4,900	4,702	5,000
Other	0	25	25
<b>Total Revenue</b>	<b>77,400</b>	<b>138,077</b>	<b>50,175</b>
Expenditures:			
Personal services	27,628	52,883	59,301
Operating expenses	0	41,655	18,862
Travel expenses	0	8,295	5,872
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>27,628</b>	<b>102,833</b>	<b>84,035</b>
<b>Ending Balance</b>	<b><u>234,404</u></b>	<b><u>269,648</u></b>	<b><u>235,788</u></b>
Highest month-ending cash balance	234,404	282,516	267,722
Lowest month-ending cash balance	190,392	214,615	235,788

**AGENCY 54 - STATE HISTORICAL SOCIETY**

**FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02)  
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund comes from a variety of sources. For example, funds from photocopying and photo reproduction are used to pay for the cost of providing the service. Contractual services such as conservation treatments of historic objects and the archeological surveys provided for the Department of Roads prior to highway construction are also paid from this fund.

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Admissions (82-108):			
Adult (excluding Fort Robinson)	\$3	\$3	\$3
Children (excluding Fort Robinson)	\$1	\$1	\$1
Group per person (excluding Fort Robinson)	\$2	\$2	\$2
National Park Service Golden Eagle Pass (Chimney Rock)	\$2	\$2	\$2
Fort Robinson Adult	\$2	\$2	\$2
Fort Robinson Child	free	free	free
Fort Robinson Group per person	\$1	\$1	\$1
*2012 tourist season offered free admission			
Photocopy and photo reproduction (82-108)	actual cost	actual cost	actual cost

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	249,736	452,838	296,007

Revenue:			
Professional services	896,547	818,964	881,828
Other/Transfers	91,424	14,202	68,016
Reproductions, publications, materials	69,363	71,596	54,373
Interest	5,013	4,822	4,779
Store Sales	237,659	251,149	231,976
Donations/Contributions	117,405	95,090	99,504
Other Private Sources/Admissions	33,476	45,497	48,605
Reimbursable non-govt. sources	345,404	196,805	170,753
<b>Total Revenue</b>	<b>1,796,291</b>	<b>1,498,125</b>	<b>1,559,834</b>

Expenditures:			
Personal Services	803,301	915,315	903,316
Operating expenses	713,679	688,469	553,032
Travel expenses	50,434	44,095	37,275
Capital outlay	25,775	7,077	0
<b>Total Expenditures</b>	<b>1,593,189</b>	<b>1,654,956</b>	<b>1,493,623</b>

<b>Ending Balance</b>	<b>452,838</b>	<b>296,007</b>	<b>362,218</b>
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Highest month-ending balance	358,459	358,804	358,453
Lowest month-ending balance	118,960	101,375	115,936

**AGENCY 54 - STATE HISTORICAL SOCIETY**

**FUND 25610 - HISTORICAL LANDMARK CASH FUND  
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The State Historical Society accepts contributions from local communities for the purchase of historical markers which are placed along public roads and highways. The purchase of the markers through the Historical Society, required by statute, ensures uniform quality and marker design.

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Cost of the markers (82-120)			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	13,795	8,620	8,456
Revenue:			
Reimbursable non-govt. sources/Other	13,025	10,186	56,425
Due to Vendor	0	0	5,100
<b>Total Revenue</b>	<b>13,025</b>	<b>10,186</b>	<b>61,525</b>
Expenditures:			
Markers	18,200	10,350	37,705
<b>Total Expenditures</b>	<b>18,200</b>	<b>10,350</b>	<b>37,705</b>
<b>Ending Balance</b>	<b><u>8,620</u></b>	<b><u>8,456</u></b>	<b><u>32,276</u></b>
Highest month-ending balance	14,328	9,868	32,951
Lowest month-ending balance	4,099	1,799	10,725



**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 a majority of the activities of the Oil and Gas Conservation Commission. The primary source of revenue is the oil and gas conservation tax, which is assessed on the value at the well, of all oil and gas sold in Nebraska not to exceed fifteen mills on the dollar. The mill levy is adjusted by the Commission. Other sources of revenue include fees for new drilling wells, well abandonment, and applications requiring a public hearing.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Oil & Gas mill levy (57-919)	2	2 to 4	4 to 3
Drilling fee (57-906)	\$200	\$200	\$200
Abandonment fee (57-906)	\$100	\$100	\$100
Public Hearing fee (57-911(7))	\$250	\$250	\$250

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	660,182	491,174	876,080

Revenue:			
Oil & Gas Conservation Tax	415,713	1,022,570	535,180
General business fees	43,205	63,592	49,228
Investment interest	13,289	12,077	17,519
Miscellaneous/Transfers out	386	7,000	-945
<b>Total Revenue</b>	<b>472,593</b>	<b>1,105,239</b>	<b>600,982</b>

Expenditures:			
Personal services	522,618	560,117	532,468
Operating expenses	100,664	84,252	73,858
Travel expenses	16,534	17,775	14,684
Capital outlay	1,785	58,189	64,306
<b>Total Expenditures</b>	<b>641,601</b>	<b>720,333</b>	<b>685,316</b>

<b>Ending Balance</b>	<b><u>491,174</u></b>	<b><u>876,080</u></b>	<b><u>791,746</u></b>
Highest month-ending balance	627,069	861,021	933,193
Lowest month-ending balance	462,115	517,749	771,687

**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 the agency.

Transfers from the fund are not authorized under existing law. Pursuant to LB 3, First Special Session, 2009, transfers were allowed to be made to the General Fund at the direction of the Legislature. That provision expired June 30, 2011.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b><u>Architects:</u></b>			
Reinstatement application filing fee:	\$200	\$200	\$200
Comity license application fee:	\$200	\$200	\$150
License renewal fee (every two years):	\$ 90	\$ 90	\$ 90*
Late renewal penalty (per month): (maximum of \$ 90)	\$ 9	\$ 9	\$ 9
Emeritus status (retired): (per year)	\$ 25	\$ 25	\$ 25
<b><u>Engineers:</u></b>			
Reinstatement application filing fee:	\$200	\$200	\$200
Comity license application fee:	\$200	\$200	\$150
Engineer Intern (EI) enrollment application:	\$ 30	\$ 30	\$ 30
Fundamentals of Engineering examination fee:	\$ 0		
Fundamentals of Engineering exam retake fee:	\$ 30	\$ 30	\$ 30
Principles & Practice of Engineering exam fee:	\$ 30	\$ 30	\$ 30
Principles & Practice of Engineering retakes fee:	\$ 30	\$ 30	\$ 30
License renewal fee (every two years):	\$ 90	\$ 90	\$ 90*
Late renewal penalty (per month): (maximum of \$ 90)	\$ 9	\$ 9	\$ 9
Emeritus status (retired): (per year)	\$ 25	\$ 25	\$ 25
Structural Engineer by equivalency: (provision expired Jan. 1, 2011)	\$0		
<b><u>Other Fees:</u></b>			
Certificate of Authorization application (organization):	\$200	\$200	\$200
Certificate of Authorization renewal (organization): (every two years)	\$200	\$200	\$200
Temporary Permit fee: (valid for one project up to one year)	\$300 \$ 0	\$300 \$ 0	\$300 \$ 0
Duplicate Wall Certificate: (Engineers or Engineer-Interns)	\$ 25	\$ 25	\$ 25
Returned check fee:	\$ 30	\$ 30	\$ 30
Verification of examination or licensure:	\$ 0	\$ 0	\$ 0

\*Will change to \$80 effective July 1, 2013

**AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS**

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)  
EXPENDED IN PROGRAM 82, cont'd.**

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	<b>895,175</b>	<b>952,746</b>	<b>1,015,187</b>
<b>Revenue:</b>			
Professional and Technical Services	28,861	27,433	27,543
Engineer Intern Enrollment Applications	1,440	1,560	2,790
Fundamentals of engineering exam (FE)	2,160	780	0
Engineer examinations	6,510	4,980	5,910
Architect examinations	0	60	30
Engineer Professional	63,500	57,300	60,900
Architect Professional	15,500	14,400	15,300
Engineer renewals	305,990	257,535	291,070
Architect renewals	70,650	68,030	65,105
Miscellaneous	200	355	25
Authorization Certificate	45,200	40,400	20,350
Authorization Certificate Applications/Renew.	83,850	145,025	115,550
Temporary Registration	2,700	1,500	2,400
Emeritus	10,900	11,350	11,275
Investment interest	22,797	19,078	20,305
Late payment penalty	5,094	4,256	3,274
Miscellaneous Adjustments	0	0	0
Sale of Surplus Property	0	1,538	0
Rosters	365	0	0
Reimbursement Nongovernmental Sources	814	1,428	475
Operating Transfers Out	1,040	0	0
<b>Total Revenue</b>	<b>667,571</b>	<b>657,008</b>	<b>642,302</b>
<b>Expenditures:</b>			
Salaries	310,964	284,226	316,565
Per Diems	16,380	14,640	17,820
Benefits	64,404	93,612	97,238
Operating Expenses	192,280	180,766	207,105
Travel	21,935	21,323	16,366
Capital Outlay	2,997	0	3,113
<b>Total Expenditures</b>	<b>608,960</b>	<b>594,567</b>	<b>658,207</b>
<b>Ending Balance</b>	<u><b>983,786</b></u>	<u><b>1,015,187</b></u>	<u><b>999,282</b></u>
Highest month-ending balance	1,103,899	1,100,087	1,139,909
Lowest month-ending balance	830,531	858,692	932,201

**AGENCY 59 - BOARD OF GEOLOGISTS**

**FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524)  
EXPENDED IN PROGRAM 159**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Geologists Regulation Fund was established to pay for expenses incurred in the implementation of the Geologists Regulation Act. Fees are authorized under section 81-3527 and include application, certification and licensing fees as established by the Board.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Application fee (PG, Reciprocity, Geologist-Intern):	\$ 50	\$ 50	\$ 50
Certificate of Authorization for Organization:	\$ 100	\$ 100	\$ 100
Licensing fee:	\$ 240	\$ 240	\$ 240
Temporary licensing fee:	\$ 175	\$ 175	\$ 175
License renewal fee (annual):	\$ 75	75	\$ 75
Late renewal penalty (per month-maximum of \$ 75):	\$ 7.50	\$ 7.50	\$ 7.50
Emeritus Fee:	\$ 25	\$ 25	\$ 25
ASBOG exam administration fee:	\$ 35	\$ 35	\$ 35
Duplicate wall certificate:	\$ 25	\$ 25	\$ 25
Licensee listing:	\$ 25	\$ 25	\$ 25
Returned check fee:	\$ 30	\$ 30	\$ 30

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	58,464	65,611	72,489
Revenue:			
Registration/licensing/exam fees	28,785	31,318	30,143
Miscellaneous revenues	486	0	0
Investment Interest	1,473	1,344	1,464
Operating Transfers Out	0	0	0
Reimbursement, Non-govt.	0	81	97
<b>Total Revenue</b>	<b>30,744</b>	<b>32,743</b>	<b>31,704</b>
Expenditures:			
Operations	21,479	21,689	22,688
Travel	2,118	4,176	6,087
<b>Total Expenditures</b>	<b>23,597</b>	<b>25,865</b>	<b>28,775</b>
<b>Ending Balance</b>	<b>65,611</b>	<b>72,489</b>	<b>75,418</b>
Highest month-ending balance	71,541	78,579	82,129
Lowest month-ending balance	51,557	57,833	65,965

**AGENCY 60 - NEBRASKA ETHANOL BOARD**

**FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-1334)  
EXPENDED IN PROGRAM 516**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Alcohol Fuel Tax Fund is established in law to be used for the following: 1) encouraging the production of ethanol and the marketing of blended fuels; sponsoring research regarding the uses of ethanol; 2) promotion of air quality programs that encourage the use of ethanol; 3) promotion of ethanol as a replacement for imported oil; 4) participation in the development and passage of federal legislation that benefits ethanol use and production; 5) monitoring contracts and 6) the solicitation of federal funds. The fund receives revenue from a checkoff on non-highway use fuel tax refunds and expends the proceeds to support Ethanol Board functions, including agency staffing and office expenses. Section 66-1334 provides that the Fund may not be lapsed to the General Fund.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Checkoff - Non-highway fuel tax refunds (66-487)	1.25¢/gal.	1.25¢/gal.	1.25¢/gal.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	<b>298,146</b>	<b>271,472</b>	<b>261,988</b>

Revenue:			
Motor Vehicle Fuel Tax	503,724	529,023	538,503
Interest	6,696	5,023	4,972
Miscellaneous	8,550	304	226
Due to fund	0		12,555
<b>Total Revenue</b>	<b>518,970</b>	<b>534,350</b>	<b>556,256</b>

Expenditures:			
Ethanol Board	545,644	543,834	601,838
<b>Total Expenditures</b>	<b>545,644</b>	<b>543,834</b>	<b>601,838</b>

<b>Ending Balance</b>	<b><u>271,472</u></b>	<b><u>261,988</u></b>	<b><u>216,416</u></b>
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Highest month-ending balance	313,509	291,516	296,604
Lowest month-ending balance	262,307	249,043	215,209

**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 were 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 was 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 was not used for any agency operating costs. An excise tax on corn and grain sorghum and transfers from the General Fund, Cash Reserve Fund and Petroleum Release Remedial Action Cash Fund were revenue sources for this fund. The ethanol production credit program ended in June 2012 and the fund was closed out in FY12-13.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
	See above	See above	See above

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,207,960	0	0
Revenue:			
Transfers to Highway Trust Fund	-4,524,281	0	0
Interest	31,681	0	0
Operating transfers in	0	0	0
Grain and Seed Tax	3,774,393	0	0
Miscellaneous	-490,000	0	0
Motor Vehicle Fuels Tax	247	0	0
<b>Total Revenue</b>	<b>-1,207,960</b>	<b>0</b>	<b>0</b>
Expenditures:	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Highest month-ending balance	4,222,054	0	0
Lowest month-ending balance	0	0	0



**AGENCY 62 - BOARD OF EXAMINERS FOR LAND SURVEYORS**

**FUND 26210- LAND SURVEYORS EXAMINERS' FUND (81-8,110.07)  
EXPENDED IN PROGRAM 83**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Land Surveyors Examiners' Fund is the operations fund for this agency. The Board charges fees for examination, renewals and registration of land surveyors and utilizes proceeds to cover operation expenses. The agency is responsible for ensuring that only qualified land surveyors are allowed to practice in the state of Nebraska. In July of 1986, the agency started a biennial renewal policy in order to reduce processing expenses.

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Surveyor registration application fee (81-8,118):	\$ 40	\$ 40	\$ 40
Surveyor-in-training registration application fee (81-8,118):	\$ 40	\$ 40	\$ 40
Surveyor biennial renewal fee (81-8,118):	\$ 100	\$ 100	\$ 100
Surveyor-in-training renewal fee (81-8,118):	\$ 20	\$ 20	\$ 20
Application for inactive classification fee (81-8,119.01):	\$ 50	\$ 50	\$ 50
Inactive classification renewal fee (81-8,119.01):	\$ 50	\$ 50	\$ 50
Late renewal fee (81-8,118):	10%/mo.	10%/mo.	10%/mo.
Duplicate Certificate of Registration:	\$ 50	\$ 50	\$ 50

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	40,636	60,188	47,356

Revenue:			
Registration Fee/Renewal Fee	33,853	940	34,310
Ltd Liability Co. Fee	275	325	275
Examination Fee/Re-Examination Fee	0	0	0
Investment interest	1,180	1,070	1,110
Penalties	0	0	0
Operating Transfers Out	0	0	0
Application Fees	1,210	640	500
<b>Total Revenue</b>	<b>36,518</b>	<b>2,975</b>	<b>36,195</b>

Expenditures:			
Operating Expenses	14,811	13,199	14,960
Travel	2,155	2,608	3,715
<b>Total Expenditures</b>	<b>16,966</b>	<b>15,807</b>	<b>18,675</b>

<b>Ending Balance</b>	<b><u>60,188</u></b>	<b><u>47,356</u></b>	<b><u>64,876</u></b>
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Highest month-ending balance	63,897	59,313	69,829
Lowest month-ending balance	37,327	47,296	45,230

**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). 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**

**2012-13**

**2013-14**

**2014-15**

See following page for schedule.

**Fund Summary**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

497,036

522,218

549,104

Revenue:			
CPA permit to practice	282,015	238,760	234,180
CPA inactive registration	34,105	44,780	53,080
CPA examinations	2,505	2,025	2,745
Investment income	9,263	8,550	8,690
Other	81,582	102,858	60,973
<b>Total Revenue</b>	<b>409,470</b>	<b>396,973</b>	<b>359,668</b>

Expenditures:			
Personal services	216,444	221,711	232,326
Operating expenses	136,270	124,634	119,810
Travel expenses	27,004	19,247	16,085
Capital outlay	4,570	4,494	1,130
<b>Total Expenditures</b>	<b>384,288</b>	<b>370,086</b>	<b>369,351</b>

**Ending Balance (Fund Equity)**

**522,218**

**549,104**

**539,420**

Highest month-ending cash balance

520,882

547,062

537,379

Lowest month-ending cash balance

279,030

344,703

335,380

**AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY**

**FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
CPA examination (1-119)	\$983	\$983	\$983
CPA reexamination (1-120) *			
All parts	933	933	933
3 parts	725	725	725
2 parts	492	492	492
1 part	296	296	296
CPA reciprocity (1-124)	400	200	200
CPA permit to practice (1-136)	200 (2 yr.)	175 (2 yr.)	175 (2 yr.)
CPA inactive registration (1-136)	80 (2 yr.)	70 (2 yr.)	70 (2 yr.)
CPA partnership permit (1-136)	50	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	25	25	25
Certificate reissuance	15	15	15
FAX requests	2.50/page	2.50/page	2.50/page
Photocopies	.25/page	.25/page	.25/page

\* Cost will depend on what sections of the four part CBT examination are taken. The cost includes administration fees and examination fees.

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26410 - NEBRASKA STATE PATROL DRUG CONTROL AND EDUCATION CASH FUND (28-429)  
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Drug Control and Education Cash Fund was created by Laws 1977, LB38. Section 28-429 states that the fund shall be used for the purposes of obtaining evidence for enforcement of any state law relating to the control of drug abuse and to develop and conduct drug education activities in cooperation with elementary and secondary schools (DARE) and with County Drug Law Enforcement and Education Fund Boards.

Section 77-4303 sets the tax rates imposed on marijuana and controlled substances as follows:

Marijuana = \$100 per ounce or portion thereof;  
 Controlled substance customarily sold by weight or volume = \$150 per gram or portion thereof;  
 Controlled substance not customarily sold by weight = \$500 per fifty dosage units or portion thereof.

Under section 77-4310.01, proceeds of the tax shall be remitted to the State Treasurer for credit as follows:

(1) Five percent of such proceeds shall be credited to the Marijuana and Controlled Substances Tax Administration Cash Fund; and

(2) Of the remaining proceeds:

(a) Fifty percent shall be remitted to the respective counties from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of each such county; and

(b) All remaining funds, including those which did not originate in a county, shall be credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	53,553	63,945	101,443
Revenue:			
Drug taxes	8,901	40,662	21,972
Investment income	1,491	1,674	2,389
<b>Total Revenue</b>	<b>10,392</b>	<b>42,336</b>	<b>24,361</b>
Expenditures:			
Operating Expenses	0	4,623	0
Travel	0	214	0
<b>Total Expenditures</b>	<b>0</b>	<b>4,837</b>	<b>0</b>
<b>Ending Balance</b>	<u><b>63,945</b></u>	<u><b>101,443</b></u>	<u><b>125,805</b></u>
Highest month-ending balance	63,945	101,443	134,699
Lowest month-ending balance	53,553	63,945	101,443

**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

The Carrier Enforcement Cash Fund was created by Laws 2007, LB322. The fund consists of fund transfers made each fiscal year from the Roads Operations Cash Fund as authorized through the budget process.

Section 81-2004.01 states that this fund shall only be used to pay the costs associated with the operation of the Carrier Enforcement Division of the State Patrol, except that fund transfers may be authorized each fiscal year through the budget process from this fund to the Nebraska Public Safety Communication System Cash Fund to pay carrier enforcement's share of the costs of the Nebraska Public Safety Communication System.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfers (81-2004.01)	-- See <i>Net Transfers In</i> Below For Actual Amounts --		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,445,172	1,004,606	1,383,146
Revenue:			
Net Transfers In	7,145,123	7,352,000	7,531,323
Investment and Miscellaneous Income	26,029	21,241	23,612
<b>Total Revenue</b>	<b>7,171,152</b>	<b>7,373,241</b>	<b>7,554,935</b>
Expenditures:			
Salaries and Benefits	5,812,272	5,854,214	6,278,261
Operating Expenses	906,704	909,806	816,717
Travel	16,873	19,267	18,574
Capital Outlay	875,869	211,414	709,816
<b>Total Expenditures</b>	<b>7,611,719</b>	<b>6,994,701</b>	<b>7,823,368</b>
<b>Ending Balance</b>	<b><u>1,004,606</u></b>	<b><u>1,383,146</u></b>	<b><u>1,114,714</u></b>
Highest month-ending balance	1,696,822	1,772,689	1,784,666
Lowest month-ending balance	229,368	200,439	225,844

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)  
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Cash Fund was created by Laws 1986, LB851. Section 81-2004.02 states that money from this fund shall be used to defray expenses incident to the administration of the Nebraska State Patrol.

Allowable uses of the fund include defraying the cost of:

- (1) The vehicle identification inspection program;
- (2) Investigations of odometer and motor vehicle fraud, vehicle licensing violations, and motor vehicle theft; and
- (3) Other investigative expenses when money is specifically appropriated by the Legislature for such purposes.

This fund receives revenues from fees for criminal history checks, vehicle titling, identification inspections, and concealed handgun permits. See table below for amounts. There are various transfers into this fund, the largest transfer being the contract with the Department of Roads for State Troopers to patrol construction zones.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$250,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long-term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
National Criminal History Record Check (29-3524) Total fee = \$38, FBI receives \$14.50 Effective February 1, 2015: Total fee = \$28.75 FBI receives \$12.75	\$23.50	23.50	16.00
National Criminal History Adoption and Volunteer Checks (29-3524) Total fee = \$32, FBI receives \$13 Effective February 1, 2015: Total fee = \$27.50 FBI receives \$11.50	\$19.00	19.00	16.00
State Name Checks (29-3524)	-----	\$15 -----	
Concealed Handgun Permit (69-2436) Renewal Permit (5 years)	-----	\$100 ----- \$50 -----	
Original certificate of title: Motor vehicle/trailer (60-154(1)(a)) Total fee = \$10, see statute for allocation	-----	\$0.45 -----	
All-terrain vehicle or a minibike (60-154(1)(b)) Total fee = \$10, see statute for allocation	-----	\$0.55 -----	
Identification inspection (60-158)	-----	\$10 -----	

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)  
EXPENDED IN PROGRAM 100, CONT'D.**

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	2,855,152	3,529,803	2,912,037
<b>Revenue:</b>			
Fees for Criminal History Records and Concealed Handgun Permits	2,296,222	2,030,351	1,781,192
Vehicle Title & Other Vehicle Fees	270,332	274,185	305,137
Other Sales & Charges	107,283	80,176	45,349
Investment and Miscellaneous Income	69,287	43,844	57,281
Taxes & Intergovernmental Revenues	22,324	13,390	14,754
Operating Transfers In	621,086	565,061	505,047
Operating Transfers Out	0	(250,000)	0
<b>Total Revenue</b>	<b>3,386,534</b>	<b>2,757,006</b>	<b>2,708,759</b>
<b>Expenditures:</b>			
Salaries and Benefits	1,331,812	1,248,161	1,197,743
Operating Expenses	1,292,839	2,075,907	1,027,584
Travel	18,140	13,704	12,966
Capital Outlay	69,092	37,000	191,468
<b>Total Expenditures</b>	<b>2,711,883</b>	<b>3,374,772</b>	<b>2,429,760</b>
<b>Ending Balance</b>	<b><u>3,529,803</u></b>	<b><u>2,912,037</u></b>	<b><u>3,191,036</u></b>
Highest month-ending balance	3,529,803	3,529,803	3,213,520
Lowest month-ending balance	2,781,108	2,673,368	2,779,636

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26450 - NEBR. STATE PATROL VEHICLE REPLACEMENT CASH FUND (81-2004.07)  
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Vehicle Replacement Cash Fund was created by Laws 1995, LB 381.

Section 81-2004.07 states that the fund shall be used to purchase motor vehicles for the State Patrol. The net proceeds received from the sale of motor vehicles used by the State Patrol are credited to this fund.

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Sale of vehicles (81-161.04)	----- See Below For Actual Amounts -----		

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	138,297	57,478	454,766
Revenue:			
Sale of vehicles	355,166	394,145	509,087
Investment and Miscellaneous Income	4,883	3,142	7,427
<b>Total Revenue</b>	<b>360,049</b>	<b>397,287</b>	<b>516,514</b>
Expenditures:			
Vehicles, vehicle equipment, and other expenses	440,868	0	53,994
<b>Total Expenditures</b>	<b>440,868</b>	<b>0</b>	<b>53,994</b>
<b>Ending Balance</b>	<b><u>57,478</u></b>	<b><u>454,766</u></b>	<b><u>917,286</u></b>
Highest month-ending balance	348,003	454,766	917,286
Lowest month-ending balance	57,478	57,478	454,766

**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

The Public Safety Cash Fund was created by Laws 1990, LB920. Section 81-2004.05 states that this fund shall be used only in accordance with the applicable requirements of the federal government. Federal law states that these funds shall not be used to replace current resources of the State Patrol. These funds must increase the resources available to the State Patrol, and not be used to replace General Funds or any other funds in the State Patrol's budget.

The State Patrol expends these funds on computers, training, rent, and capital equipment. It purchased new aircraft, bought equipment for the public safety communication system, built Sergeant Area Facilities (duty stations), and adopted a computer equipment replacement program.

Forfeitures and proceeds received by the State Patrol under the federal Equitable Sharing Provisions are credited to this fund. The federal Equitable Sharing Provisions allow the State Patrol to receive a portion of the net proceeds of forfeitures that are the result of joint investigations between the State Patrol and federal law enforcement agencies (DEA, FBI) to enforce federal criminal laws. The U.S. Attorney decides the amount of money this fund will receive by the degree of participation in such joint investigations between the State Patrol and federal law enforcement agencies.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$1,000,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long-term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Federal Forfeiture Funds (81-2004.05)	----- See Below for Actual Amounts -----		

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05)  
EXPENDED IN PROGRAM 325, CONT'D.**

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	4,665,367	5,273,538	4,709,979
Revenue:			
Federal and other Transfers	929,768	852,375	440,299
Investment and Miscellaneous Income	113,039	104,227	122,018
Operating Transfers Out	0	(1,000,000)	0
<b>Total Revenue</b>	<b>1,042,807</b>	<b>(43,398)</b>	<b>562,317</b>
Expenditures:			
Salaries and Benefits	71,639	0	0
Operating Expenses	215,111	211,325	414,468
Travel	65,294	106,098	79,621
Capital Outlay	77,593	202,739	303,201
Aid	5,000		(5,000)
<b>Total Expenditures</b>	<b>434,636</b>	<b>520,161</b>	<b>792,291</b>
<b>Ending Balance</b>	<b><u>5,273,538</u></b>	<b><u>4,709,979</u></b>	<b><u>4,480,005</u></b>
Highest month-ending balance	5,273,538	5,273,538	4,734,955
Lowest month-ending balance	4,581,871	4,328,801	4,307,384

## AGENCY 64 - NEBRASKA STATE PATROL

### FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08) EXPENDED IN PROGRAM 850

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska Public Safety Communication System Cash Fund was created by Laws 2007, LB322. The fund consists of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. The main source of revenue for this fund is cigarette tax transfers. The following table lists the specific amounts.

The fund shall only be used to pay the State Patrol's direct costs related to administering, operating, and maintaining the Nebraska Public Safety Communication System. Any unobligated money in the fund may first be used to reduce the Patrol's General Fund costs to operate the system, and if additional unobligated money in the fund exists, the Legislature may transfer money from the fund to reduce the General Fund costs to the State Fire Marshal and the Game and Parks Commission.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$500,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long-term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

Current law provides that from FY2001-02 through FY2015-16 a total of \$2.5 million per year of cigarette tax is earmarked for the Primary Class and Metropolitan Class Development Funds. When this earmark expires in FY2016-17, the \$2.5 million is to be reallocated for the Nebraska Public Safety Communication System Cash Fund, increasing the earmark from \$2,570,000 to \$5,070,000. Laws 2015, LB661 amended that by taking the available \$2.5 million and splitting it equally: \$1.25 million to the Nebraska Public Safety Communication System and \$1.25 million to the Health Care Cash Fund.

#### **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, \$3,820,000

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08)  
EXPENDED IN PROGRAM 850, CONT'D.**

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	336,110	817,193	458,516
Revenue:			
Cigarette Tax	2,570,000	2,570,000	2,570,000
Sales & Charges	0	0	40,000
Investment Income	12,966	8,783	12,178
Operating Transfers Out	0	(500,000)	0
<b>Total Revenue</b>	<b>2,582,966</b>	<b>2,078,783</b>	<b>2,622,178</b>
Expenditures:			
Operating Expenses	717,034	935,060	1,632,291
Capital Outlay	1,384,848	1,502,399	1,169,967
<b>Total Expenditures</b>	<b>2,101,882</b>	<b>2,437,460</b>	<b>2,802,259</b>
<b>Ending Balance</b>	<u><b>817,193</b></u>	<u><b>458,516</b></u>	<u><b>278,435</b></u>
Highest month-ending balance	1,436,025	817,193	1,114,186
Lowest month-ending balance	316,720	224,993	278,435

**AGENCY 64 - NEBRASKA STATE PATROL**

**FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06)  
EXPENDED IN PROGRAM 630**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Capitol Security Revolving Fund was created by Laws 2007, LB322. Section 81-2004.06 states that the Capitol Security Revolving Fund shall only be used to pay the non-General-Fund costs associated with the operation of the State Capitol Security Division.

The fund shall consist of fund transfers made each fiscal year from the State Building Revolving Fund as authorized through the budget process, and any other revenue received by the State Capitol Security Division of the Nebraska State Patrol from separate security agreements with state agencies.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfers from the State Building Revolving Fund (81-1108.22 and 81-2004.06)	See table below for dollar amounts		
Security Agreements with State Agencies (81-2004.06)	See table below for dollar amounts		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	837,453	769,912	893,236
Revenue:			
State Building Revolving Fund Transfers In	554,190	562,370	571,186
Security Agreements with State Agencies	430,393	442,951	391,718
Investment and Miscellaneous Income	21,100	16,270	19,780
<b>Total Revenue</b>	1,005,683	1,021,591	982,684
Expenditures:			
Salaries and Benefits	819,152	803,197	834,144
Operating Expenses	204,113	91,139	123,433
Travel	0	0	57,256
Capital Outlay	49,960	3,930	0
<b>Total Expenditures</b>	1,073,224	898,266	1,014,833
<b>Ending Balance</b>	<u>769,912</u>	<u>893,236</u>	<u>861,087</u>
Highest month-ending balance	982,101	1,078,970	1,118,415
Lowest month-ending balance	748,982	674,886	861,087

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26500 – CAPITOL RESTORATION CASH FUND (72-2211)  
EXPENDED IN PROGRAM 685**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Capitol Restoration Cash Fund is primarily utilized to record revenue and expenditures relating to the Capitol gift shop and café as well as donated and other funds applied to restoration and renovation of the Capitol and its grounds.

Pursuant to Sec. 72-2211, transfers from the Capitol Restoration Cash Fund may be made to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	187,287	173,466	158,839
Total Revenue	30,354	27,423	23,874
Total Expenditures	44,175	41,050	28,856
<b>Ending Balance</b>	<u>173,466</u>	<u>159,839</u>	<u>154,857</u>
Highest month-ending cash balance	191,830	178,071	160,215
Lowest month-ending cash balance	173,460	153,670	151,925

**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. Cigarette tax receipts annually credited to the fund have remained static at this level (\$9,163,271) since 2003-04.

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

**Schedule of Fees and Taxes**

See Fund Description.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	9,473,348	6,811,892	8,956,722
Revenue:			
Cigarette tax proceeds	9,163,271	9,163,271	9,163,271
Investment interest/other	159,768	132,181	166,686
<b>Total Revenue</b>	<b>9,323,039</b>	<b>9,295,452</b>	<b>9,329,957</b>
Expenditures:			
'309' Task Force – building renewal	11,754,494	6,924,893	10,312,517
'309' Task Force – operating budget	230,001	225,729	175,961
<b>Total Expenditures</b>	<b>11,984,495</b>	<b>7,150,622</b>	<b>10,488,478</b>
<b>Ending Balance</b>	<b><u>6,811,892</u></b>	<b><u>8,956,722</u></b>	<b><u>7,798,201</u></b>
Highest month-ending cash balance	8,382,981	8,976,657	10,208,742
Lowest month-ending cash balance	6,104,635	6,460,102	7,271,783

**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 15% of all proceeds from the sale of surplus property to be remanufactured or reprocessed. The fund is used to defray the costs of administering the State Recycling Program. The program has also been the recipient of grant funds.

Transfers from the fund to the General Fund may be made at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Sale of surplus property (81-1186)		15% of the proceeds of any item sold to be remanufactured or reprocessed	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	198,283	223,618	266,337
Revenue:			
Sale of supplies	44,918	48,125	39,560
Interest	5,415	4,836	5,617
Reimburse non-governmental sources	84,630	34,746	9,390
Other/Transfers out	-1,004	-5,325	4,165
<b>Total Revenue</b>	<b>133,959</b>	<b>82,382</b>	<b>58,732</b>
Expenditures:			
Operating expenses	108,624	39,663	4,132
Capital expenses	0	0	11,438
<b>Total Expenditures</b>	<b>108,624</b>	<b>39,663</b>	<b>15,570</b>
<b>Ending Balance</b>	<b><u>223,618</u></b>	<b><u>266,337</u></b>	<b><u>309,499</u></b>
Highest month-ending balance	282,538	286,602	309,488
Lowest month-ending balance	196,078	241,542	272,287

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26560 - VACANT BUILDING AND EXCESS LAND CASH FUND (72-816)  
EXPENDED IN PROGRAM 560**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Proceeds from the sale or lease of buildings and land declared either vacant or excess by the Vacant Building and Excess Land Committee are credited to this fund. Amounts from the fund are authorized to be used for the maintenance of vacant state buildings or excess state land and for expenses related to the disposal of such properties.

LB403 (enacted in 2003) provided specific directives in terms of administration of the fund for matters associated with construction of a Military Joint Operations Center. These directives (codified in sections 90-267 to 90-269) terminated on June 30, 2015.

Pursuant to Sec. 72-816, transfers from the Vacant Building and Excess Land Cash Fund may be made to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Proceeds from sale/rent of vacant buildings and excess land			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	296,082	368,716	1,908,187
Revenue:			
Sale of buildings/land	67,394	1,593,861	9,000
Rental revenue	209,608	251,292	301,530
Investment interest and other	8,383	16,045	31,064
<b>Total Revenue</b>	<b>285,385</b>	<b>1,861,198</b>	<b>341,594</b>
Transfers out	6,172	91,206	1,440,394
Expenditures:			
DAS Building Division	206,579	230,521	23,423
<b>Total Expenditures</b>	<b>206,579</b>	<b>230,521</b>	<b>23,423</b>
<b>Ending Balance</b>	<b><u>368,716</u></b>	<b><u>1,908,187</u></b>	<b><u>785,964</u></b>
Highest month-ending cash balance	387,988	2,036,609	2,072,121
Lowest month-ending cash balance	290,279	283,909	641,324

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26630 - CITY OF THE METROPOLITAN CLASS DEVELOPMENT FUND (19-103)  
EXPENDED IN PROGRAM 673**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.5 million of annual cigarette tax receipts are to be credited to the City of the Metropolitan Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Omaha. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of redevelopment projects along the Missouri River generally north of Interstate 480 to Interstate 680. Appropriated amounts are released to the City of Omaha upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

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

**Schedule of Fees and Taxes**

See Fund Description.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	511,917	521,138	528,861
Revenue:			
Cigarette tax receipts	1,500,000	1,500,000	1,500,000
Investment interest	9,221	7,723	8,063
<b>Total Revenue</b>	<b>1,509,221</b>	<b>1,507,723</b>	<b>1,508,063</b>
Expenditures:			
Aid payments to City of Omaha	1,500,000	1,500,000	1,500,000
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Ending Balance</b>	<b><u>521,138</u></b>	<b><u>528,861</u></b>	<b><u>536,924</u></b>
Highest month-ending cash balance	521,138	528,861	658,538
Lowest month-ending cash balance	262,716	271,820	279,566

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26640 - CITY OF THE PRIMARY CLASS DEVELOPMENT FUND (19-102)  
EXPENDED IN PROGRAM 672**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.0 million of annual cigarette tax receipts are to be credited to the City of the Primary Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Lincoln. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of the Antelope Valley project. Appropriated amounts are released to the City of Lincoln upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

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

**Schedule of Fees and Taxes**

See Fund Description.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	341,163	347,307	352,453
Revenue:			
Cigarette tax receipts	1,000,000	1,000,000	1,000,000
Investment interest	6,144	5,146	5,373
<b>Total Revenue</b>	<b>1,006,144</b>	<b>1,005,146</b>	<b>1,005,373</b>
Expenditures:			
Aid payments to City of Lincoln	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Ending Balance</b>	<b><u>347,307</u></b>	<b><u>352,453</u></b>	<b><u>357,826</u></b>
Highest month-ending cash balance	347,307	352,453	438,903
Lowest month-ending cash balance	175,028	181,095	186,256

## 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. These “depreciation” charges are determined biennially by DAS – State Building Division and included in instructions published by DAS - State Budget Division for preparation of state agency biennial budget requests. The basis of such charges represent a percentage of insured building value converted to a rate per square foot of space occupied by relevant state agency occupants. The basis of these rates was 1.5% of building values for each of 2012-13, 2013-14, and 2014-15. Statute authorizes amounts from such charges to be used for building renewal work as defined in section 81-173 and other improvements incident to such work. Amounts from these charges are limited in their use to facilities for which the charges have been assessed.

Also included in amounts credited to the fund through 2010-11 was depreciation assessed under Sec. 81-188.02 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a capital construction project, DAS was to begin annual assessment of depreciation to the relevant state agency based on a percentage of the total project cost. In cases where existing facilities were acquired, the charge was based on a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. “LB 1100 depreciation” was not imposed on facilities for which “LB 530 depreciation” was assessed. Amounts from such charges were restricted in their use to facilities as limited in section 81-188.01. Building renewal allocations from amounts arising from such charges were not to exceed related revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended “LB1100 depreciation charges” for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Pursuant to Sec. 81-188.01, transfers from the State Building Renewal Assessment Fund may be made to the General Fund at the direction of the Legislature.

#### **Schedule of Fees and Taxes**

See Fund Description.

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)  
EXPENDED IN PROGRAMS 573 & 940, CONTINUED**

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	26,480,894	21,748,455	20,080,531
Revenue:			
Depreciation assessments	7,897,649	8,220,799	8,280,204
Investment income	565,834	418,420	419,527
Other	9,238	22	88
<b>Total Revenue</b>	<b>8,472,721</b>	<b>8,639,241</b>	<b>8,699,819</b>
Expenditures:			
'309' Task Force - building renewal	12,997,595	10,101,762	7,964,821
'309' Task Force - operating expenses	207,565	205,403	167,940
<b>Total Expenditures</b>	<b>13,205,160</b>	<b>10,307,165</b>	<b>8,132,761</b>
<b>Ending Balance</b>	<u><b>21,748,455</b></u>	<u><b>20,080,531</b></u>	<u><b>20,647,589</b></u>
Highest month-ending cash balance	25,639,163	21,958,359	21,939,757
Lowest month-ending cash balance	21,753,772	20,130,470	20,651,269

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26680 – UNIVERSITY BUILDING RENEWAL ASSESSMENT FUND (81-188.03)  
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The University Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund historically has included depreciation assessed under provisions of section 81-188.04 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a University of Nebraska capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the University based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended “LB1100 depreciation charges” for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

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

**Schedule of Fees and Taxes**

See Fund Description.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	6,417,577	5,326,066	2,261,903
Revenue:			
Depreciation assessments	0	0	0
Investment income	139,391	84,432	35,814
<b>Total Revenue</b>	<b>139,391</b>	<b>84,432</b>	<b>35,814</b>
Expenditures:			
'309' Task Force - building renewal	1,225,553	2,944,130	1,056,090
'309' Task Force - operating expenses	5,349	204,465	1,621
<b>Total Expenditures</b>	<b>1,230,902</b>	<b>3,148,595</b>	<b>1,057,711</b>
<b>Ending Balance</b>	<b><u>5,326,066</u></b>	<b><u>2,261,903</u></b>	<b><u>1,240,006</u></b>
Highest month-ending cash balance	6,430,613	5,210,949	2,262,748
Lowest month-ending cash balance	5,326,066	2,261,903	1,240,006

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 26690 – STATE COLLEGE BUILDING RENEWAL ASSESSMENT FUND (81-188.05)  
EXPENDED IN PROGRAM 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The State College Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.06 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a Nebraska State College System (NSCS) capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the NSCS based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended “LB1100 depreciation charges” for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts were authorized to be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund were not expressly authorized under existing law.

**Schedule of Fees and Taxes**

See Fund Description.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	176,802	0	0
Revenue:			
Depreciation assessments	0	0	0
Investment interest/other adjustments	740	0	0
<b>Total Revenue</b>	<b>740</b>	<b>0</b>	<b>0</b>
Expenditures:			
'309' Task Force - building renewal	177,492	0	0
'309' Task Force – operating expenses	50	0	0
<b>Total Expenditures</b>	<b>177,542</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Highest month-ending cash balance	111,184	0	0
Lowest month-ending cash balance	0	0	0

**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 Health Insurance History Fund for administrative and operation expenses as authorized by the Legislature. The Health Insurance History Fund consists of the employee and employer contributions associated with the Nebraska State Insurance Program. According to state law, the fund is to be used by the personnel/benefits division to administer the provision of the federal Public Health Services Act (COBRA) and for the administration of the section 125 plan (the Nebraska State Insurance Program).

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
2% administrative fee on all premiums (COBRA)		*** varies***	
2% administrative fee on dental/vision premiums only (retirees)		*** varies***	

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	100,283	144,167	400,449
Revenue:			
Investment interest	21,612	21,214	27,450
Transfers in (Fund 6892)	791,080	1,038,734	871,957
Administrative Fee - ARRA	13,739	13,011	9,812
Other			
<b>Total Revenue</b>	<b>826,431</b>	<b>1,072,959</b>	<b>909,219</b>
Expenditures:			
Administration	782,547	816,677	893,129
<b>Total Expenditures</b>	<b>782,547</b>	<b>816,677</b>	<b>893,129</b>
<b>Ending Balance</b>	<b><u>144,167</u></b>	<b><u>400,449</u></b>	<b><u>416,539</u></b>
Highest month-ending balance	1,606,934	1,932,440	2,314,681
Lowest month-ending balance	443,351	406,493	525,336

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 28020 – WORLD DAY ON THE MALL CASH FUND (81-1327)  
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was created under 81-1327 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Grants and Donations	varies	varies	varies

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	757	721	2
Revenue:			
Investment interest	22	8	
Grants	1,400	2,000	
Donations			
<b>Total Revenue</b>	<b>1,422</b>	<b>2,008</b>	<b>0</b>
Expenditures:			
Administration	1,458	2,727	0
<b>Total Expenditures</b>	<b>1,458</b>	<b>2,727</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>721</u></b>	<b><u>2</u></b>	<b><u>2</u></b>
Highest month-ending balance	1,771	2,023	2
Lowest month-ending balance	712	1	2

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 28910 - TORT CLAIMS (81-8225)  
EXPENDED IN PROGRAM 591**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Funds appropriated by the Legislature and agency billings.	varies	varies	varies

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	348,007	428,713	451,737
Revenue:			
Investment income	9,975	8,771	5,793
Transfers In	1,337,781	18,753	231,631
Miscellaneous			
<b>Total Revenue</b>	<b>1,347,756</b>	<b>27,524</b>	<b>237,424</b>
Expenditures:			
Tort Claims	1,213,460	0	550,990
Legal Expenses	53,590	4,500	15,444
<b>Total Expenditures</b>	<b>1,267,050</b>	<b>4,500</b>	<b>566,434</b>
<b>Ending Balance</b>	<b><u>428,713</u></b>	<b><u>451,737</u></b>	<b><u>122,727</u></b>
Highest month-ending balance	402,864	451,737	452,517
Lowest month-ending balance	348,436	429,648	122,727

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 28920 - MISCELLANEOUS CLAIMS  
EXPENDED IN PROGRAM 536**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This Fund pays all the state's miscellaneous claims awarded by the Claims Board or district court. Non-general fund agencies are billed for each claim granted and funds are appropriated by the legislature to the Fund. The general funded agencies' claims are paid from the General Fund. For 1989-90 and each year thereafter, tort claims will be paid from Fund #2891 and Miscellaneous (Sundry) Claims will be paid directly from the General Fund.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Funds appropriated by the Legislature	NA	NA	NA

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,075	1,101	1,122
Revenue:			
Investment interest	26	21	22
Total Revenue			
Transfers from the General Fund	26	21	22
Expenditures:			
Miscellaneous claims	0	0	0
Total Expenditures	0	0	0
<b>Ending Balance</b>	<b><u>1,101</u></b>	<b><u>1,122</u></b>	<b><u>1,144</u></b>
Highest month-ending balance	1,101	1,122	1,144
Lowest month-ending balance	1,077	1,103	1,124

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 51650 - ADMINISTRATION REVOLVING FUND (81-1108.02)  
EXPENDED IN PROGRAM 049**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Administration Revolving Fund was created by Administrative Services to defray the costs incurred while administering the other divisions of the agency. The Administration Program includes funding for the Director's Office and other associated administrative expenses.

Transfers from the fund are not authorized under existing law.

**Schedule of Fees and Taxes**

**2012-13**

**2013-14**

**2014-15**

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**

**2012-13**

**2013-14**

**2014-15**

**Beginning Balance**

1,843,593

2,026,337

1,794,795

Revenue:			
Professional & technical services	2,129,461	1,553,085	2,120,180
Interest from investment	66,011	45,076	45,498
Miscellaneous adjustment/Transfers	2,767	1,161	16,144
<b>Total Revenue</b>	<b>2,198,239</b>	<b>1,599,322</b>	<b>2,181,822</b>

Expenditures:			
Personal services	1,699,893	1,521,805	1,500,581
Operating expenses	303,986	295,658	332,935
Travel expenses	3,428	69	709
Capital Outlay	8,188	13,332	12,455
<b>Total Expenditures</b>	<b>2,015,495</b>	<b>1,830,864</b>	<b>1,846,680</b>

**Ending Balance**

**2,026,337**

**1,794,795**

**2,129,937**

Highest month-ending balance

3,530,645

3,132,037

3,306,178

Lowest month-ending balance

1,564,203

1,733,831

1,367,204

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56500 - STATE BUILDING REVOLVING FUND (81-1108.22)  
EXPENDED IN PROGRAM 560, 980, 981**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts credited to the State Building Revolving Fund are predominated by rental charges assessed to state agencies by the State Building Division. Generally, these receipts fall within two categories: 1) rental charges for space occupied by state agencies in state-owned facilities administered by the division and 2) rental charges for space occupied by state agencies in non state-owned facilities that is centrally leased by the division. Receipts are also generated as the result of work orders to meet special needs and requests of building tenants (state agencies). Correspondingly, expenditures from the fund primarily relate to administration, operation and maintenance of the state-owned facilities and rental expenses incurred by the division as it acts as the central agent leasing space occupied by various state agencies.

Transfers from the fund to the Capitol Security Revolving Fund, as directed by the Legislature, are authorized pursuant to Sec. 81-2004.06. (See Agency 64 – Fund 56400)

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
State-owned facilities annual rent rates per square foot for office space*	Range \$2.46 to \$22.01	Range \$2.46 to \$22.01	Range \$2.46 to \$22.01
Work orders	\$22.00/hour	\$22.00/hour	\$22.00/hour
* Excludes assessments for building depreciation charges. For specific facility rates, contact Legislative Fiscal Office.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	10,159,187	8,787,030	6,016,179
Revenue:			
Rental: state-owned facilities	18,702,318	19,038,788	19,157,846
Rental: centrally leased facilities	14,066,336	13,869,538	13,900,365
Charges and sales	631,899	620,521	634,552
Investment interest	270,173	173,889	174,217
All other	87,730	248,392	76,619
<b>Total Revenue</b>	<b>33,758,456</b>	<b>33,951,128</b>	<b>33,943,599</b>
Transfer to Capitol Security Revolving Fund <sup>(1)</sup>	554,190	562,370	571,186
Expenditures:			
State Building Division: Operating expenditures	34,379,867	36,082,046	31,143,580
Capital expenditures	196,556	77,563	14,000
<b>Total Expenditures</b>	<b>34,576,423</b>	<b>36,159,609</b>	<b>31,157,580</b>
<b>Ending Balance</b>	<b><u>8,787,030</u></b>	<b><u>6,016,179</u></b>	<b><u>8,231,012</u></b>
Highest month-ending cash balance	11,823,365	9,615,229	8,678,618
Lowest month-ending cash balance	9,626,343	6,370,888	6,218,899

<sup>(1)</sup> 2012-13 according to provisions of LB 374 [2011] Sec.265. 2013-14 & 2014-15 according to provisions of LB195 [2013] Sec. 266.

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)  
EXPENDED IN PROGRAM 685**

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 expressly authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Work orders	\$22.00/hour	\$22.00/hour	\$22.00/hour
	+ Materials	+ Materials	+ Materials

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	6,067	6,207	6,276
Revenue:			
Investment interest	140	69	76
<b>Total Revenue</b>	140	69	76
Expenditures:			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>6,207</u>	<u>6,276</u>	<u>6,352</u>
Highest month-ending cash balance	6,177	3,876	6,352
Lowest month-ending cash balance	2,557	2,564	3,883

**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. Beginning June 2013 the operations of Central Stores (office supplies) were moved to this fund. These operations deposit revenues and make payments to vendors from this fund. Annually, rates charged by services are reviewed and analyzed in order to prevent abuses and to insure agencies are getting a competitive product.

Transfers from the fund are not authorized under existing law.

**Schedule of Fees and Taxes**

See following page for schedule of fees.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	5,836,622	11,240,901	7,247,919
Revenue:			
Professional & technical fees	7,690,686	11,536,490	11,474,704
Reproduction & publication	6,446,685	5,936,527	5,070,075
Interest from investment	99,191	611,108	519,517
Other/Transfers	687,854	249,844	104,599
<b>Total Revenue</b>	<b>14,924,416</b>	<b>18,333,969</b>	<b>17,168,895</b>
Expenditures:			
Personal services	2,920,891	3,462,119	3,522,456
Operating expenses	9,548,527	13,492,217	13,278,145
Travel expenses	15,592	22,957	13,353
Adjustments	-4,323,944	4,397,049	-21,312
Capital outlay	1,359,071	952,609	1,193,192
<b>Total Expenditures</b>	<b>9,520,137</b>	<b>22,326,951</b>	<b>17,985,834</b>
<b>Ending Balance</b>	<b><u>11,240,901</u></b>	<b><u>7,247,919</u></b>	<b><u>6,430,980</u></b>
Highest month-ending balance	5,761,924	7,029,844	6,550,615
Lowest month-ending balance	3,332,174	4,480,080	4,753,617

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56510 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Purchasing</b>	Assessment to Agencies is factored based on agencies purchase of goods and services/contractual services/agency's total budget/Purchasing's Budget requirements.		
<b>Central Mail</b>			
Postage Surcharge	13.75%	14.00%	14.00%
<b><u>Print Shop/Copy Services Fees:</u></b>			
Type Input/Design (1/2 hour)	40.13	40.13	40.13
Computer to Plate (each)	12.95	12.95	12.95
CTP Metal	50.12	50.12	50.12
Black Ink	7.43	7.43	7.43
Wash Up (each)	27.49	27.49	27.49
Plate Change (each)	5.64	5.64	5.64
Web Impression/M	1.96	1.96	1.96
Docutech Impression/C	2.27	2.27	2.27
Warrant Printing (Per warrant)	.05	.05	.05
Variable Printing (each)	.031	.031	.031
Sheet Impression/M	4.41	4.41	4.41
Digital Color	.16	.16	.16
Machine Staple/C	1.96	1.96	1.96
Padding/M	2.36	2.36	2.36
Collate # Sheet (each)	7.48	7.48	7.48
Collate # Sets/C	3.02	3.02	3.02
Folding/M	6.87	6.87	6.87
Punching/M	2.91	2.91	2.91
Numbering/M	21.02	21.02	21.02
Perforating/Score/M	10.24	10.24	10.24
Trimming/M	1.70	1.70	1.70
Shrink Wrap (each)	.35	.35	.35
Inkjet Labeling/M	35.84	35.84	35.84
Insert/Smart Insert Pc/Env (each)	8.73	8.73	8.73
Insert # Envelope/C	1.43	1.43	1.43
Smart Insert # Envelope/C	4.66	4.66	4.66
Finish Hourly – ½ Hour	21.42	21.42	21.42
Special Purchase	35%	35%	35%
Paper Costs	35%	35%	35%
Plate Costs	35%	35%	35%
Special Order Supplies	35%	35%	35%
Colored Ink	35%	35%	35%
NSOB Color Copies	.07	.07	.07
Binding - all-	.70	.70	.70
CD Burns	2.00	2.00	2.00
DVD Burns	4.00	4.00	4.00
Laminating – all	.66	.66	.66
Office Supply (surcharge)	7%	7%	7%

**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 have the option to run applications to serve their local needs. The CIO has established flat rates for third-party application. These are available on request.

Major revenue sources include retainers from the Department of Motor Vehicles (DMV) and Supreme Court. Both pay monthly costs for leasing PCs, laptops, terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent PCs, laptops, terminals and printers.

Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Monthly Retainer – HHS	5,836	5,836	5,135
Monthly Retainer – DMV	38,774	38,774	35,273
Monthly Retainer -- Supreme Court	84,501	84,501	82,123
Terminals	24/mo	32/mo	32/mo
Thin Clients – Staff Access	32/mo	32/mo	32/mo
Lap Top/ThinkPad R52	63/mo	63/mo	63/mo
Tablet/Gateway	75/mo	75/mo	See Note 1
PCs	49/mo	49/mo	49/mo
Laptop Dell D630	77/mo	77/mo	77/mo
PC with 17" Flat Panel	50/mo	50/mo	50/mo
Docking Station	17/mo	17/mo	17/mo
Labor Charge	61.75/Hr	61.75	61.75

Note 1: No longer offered or available.

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56520 - INTERGOVERNMENTAL DATA SERVICES REVOLVING FUND (81-1120.38)  
EXPENDED IN PROGRAM 170, continued**

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	778,441	1,172,407	802,161
Revenue:			
Other/Transfers	482	93,256	-80,541
Services	2,682,420	2,192,587	2,463,143
Interest	21,141	21,622	11,761
<b>Total Revenue</b>	<b>2,704,043</b>	<b>2,307,465</b>	<b>2,394,363</b>
Expenditures:			
Personal services	273,131	286,979	296,168
Operating expenses	1,566,222	1,541,287	1,461,322
Travel expenses	22,870	31,837	29,907
Capital outlay	447,854	817,608	609,203
<b>Total Expenditures</b>	<b>2,310,077</b>	<b>2,677,711</b>	<b>2,396,600</b>
<b>Ending Balance</b>	<b><u>1,172,407</u></b>	<b><u>802,161</u></b>	<b><u>799,924</u></b>
Highest month-ending balance	1,286,711	1,353,595	712,410
Lowest month-ending balance	686,539	983,658	334,824

**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 Communications Revolving Fund is the operational fund for the Communications Division of AS. This fund reflects all revenues and expenditures associated with this program. Activities include voice, data, and video services to state agencies and non-state agencies. This fund includes expenses and revenues for the Statewide Distance Education Network.

Pursuant to LB 378 (2011), this fund merged with the Telecommunications Cash Fund (Fund 26530) on July 1, 2011.

Transfers from the fund are not authorized under existing law.

**Schedule of Fees and Taxes**

See following pages for schedule of fees.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	11,587,838	11,639,463	11,473,617
Revenue:			
CSB payments	33,969,372	36,130,443	34,560,632
Other	-605,366	766,667	2,034,645
Interest	185,185	175,104	195,845
<b>Total Revenue</b>	<b>33,549,191</b>	<b>37,072,214</b>	<b>36,791,122</b>
Expenditures:			
Personal services	2,441,422	2,799,814	3,102,340
Communication expenses	10,517,924	10,948,989	9,977,016
Other operating expenses	15,415,669	17,494,675	16,389,989
Travel expenses	25,494	49,014	33,806
Capital outlay	5,097,057	5,945,568	4,615,998
<b>Total Expenditures</b>	<b>33,497,566</b>	<b>37,238,060</b>	<b>34,119,149</b>
<b>Ending Balance</b>	<b><u>11,639,463</u></b>	<b><u>11,473,617</u></b>	<b><u>14,145,590</u></b>
Highest month-ending balance	9,114,516	10,090,872	11,930,004
Lowest month-ending balance	6,694,340	6,882,850	7,627,779

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56530, CONT'D.**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Data Communications</b>			
Advanced Problem Resolution	83.75	85.50	87.25
Core Transport – DOR	101	101	101
Core Transport Mgt Fee	137	137	137
Firewall	150	150	150
Multi Control Unit	31	31	31
Public DSL Service	-----at vendor cost/mo-----		
Site to Site VPN	150	150	150
Technology Fee	13	13	13
WEMF WAN MTCE Fee	65	65	65
<b>Distance Education Network</b>			
Network Nebraska Participation Fee	195.13/entity/mo.	190.21/entity/mo.	203.48/entity/mo.
Interregional Transport Fee Higher Ed	115.78/entity/mo.	101.09/circuit/mo.	61.28/circuit/mo.
Interregional Transport Fee K-12	36.445/entity/mo.	31.69/circuit/mo.	18.67/circuit/mo.
<b>Field Services</b>			
CCTV	7.14	7.14	7.14
Staff Hours Billed	61.75	63.00	64.25
Voice/Data Single, NSOB	185	185	185
Voice/Data Double, NSOB	278	278	278
<b>Microsoft EA</b>			
Microsoft Office	328.78	TBD	TBD
Windows Operating	68	TBD	TBD
<b>Open Systems</b>			
Antivirus, Monthly	1.25	0.00	0.00
Data Protection	0.55	0.55	0.55
Desktop Lease Pkg - Performance	85	85	85
Desktop Lease Pkg - Standard	75	75	75
Laptop Lease Program	115	115	115
Managed Domain (2GB Limit)	5.75	5.75	5.75
Open System Support	61.75	63.00	64.25
Open System Support – Advanced	83.75	85.50	87.25
Open System Support – Senior	70.25	73.75	75.25
Rack Hosting Fee- Per rack	1,500	1,500	1,500
Rack Hosting – Per U	50	50	50
Remote Client Access	13	13	13
SAN HBA Connection	72	72	72
SAN Storage	0.20	0.20	0.20
Secure File Transfer	75	75	75
Server Backup	15	15	15
State VPN Connection	13	13	13
Virtual Machine – Up to 4GB	127.50	127.50	127
Virtual Machine – Up to 8GB	170	170	170
Virtual Server	85	8	

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56530, CONT'D.**

**Voice / Wireless**

Cellular Service	TBD	TBD	TBD
Language Line	1.14/min	1.00/min	1.00/min
Language Line – Medical / Court	1.20/min	1.20/min	1.20/min
LL-Toll – Toll Free	0.06 each	0.06 each	0.06 each
Local Service	-----at vendor cost/mo-----		
NVNET System – PBX	17.66	17.66	17.66
PBX Voice Mailbox	4.85	4.85	4.85
Recurring Agent	140.00	140.00	140.00
Toll/ Rerate BC 600	0.06	0.06	0.06
UNL Meet-Me-Bridge	0.05/min	0.05/min	0.05/min

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)  
EXPENDED IN PROGRAM 560**

Legislative Fiscal Analyst: Phil Hovis @ 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.

<b>Schedule of Fees and Taxes</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Parking rates (monthly):	<u>Lincoln Location</u>			
1401 Garage (NSOB South Garage)	1401 'L' Street	\$30.00	\$30.00	\$30.00
1501 Garage (NSOB East Garage)	1501 'M' Street	30.00	30.00	30.00
1331 UL Garage (IMS Upper Level)	1331 'K' Street	40.00	40.00	40.00
1331 LL Garage (IMS Lower Level)	1331 'K' Street	50.00	50.00	50.00
1400 TSB Garage (TSB Garage)	1400 'M' Street	30.00	30.00	30.00
1445 HS Lot (Capitol Horseshoe)	1445 'K' Street	24.00	24.00	24.00
1526 Lot (1526 / "Assurity" Bldg)	1526 'K' Street	24.00	24.00	24.00
1604 Lot (Executive Lot)	1604 'H' Street	24.00	24.00	24.00
1630 J Lot (Lot J)	1630 'J' Street	24.00	24.00	24.00
1630 DOL Lot (Department of Labor)	1630 'J' Street	24.00	24.00	24.00
1645 Lot (Lot D)	1645 'H' Street	24.00	24.00	24.00
1731 Lot (1526 / "Assurity" Bldg 2 <sup>nd</sup> Lot)	1731 'K' Street	24.00	24.00	24.00
521 EB Lot (Executive Bldg)	521 South 14 <sup>th</sup> Street	24.00	24.00	24.00
703 Lot (Lot A – south of Capitol)	703 South 16 <sup>th</sup> Street	24.00	24.00	24.00
1731 Temporary Lot [* Daily Rate]	1731 'K' Street	*5.00	*5.00	*5.00
	<u>Omaha Location</u>			
1313 Garage (OSOB Lower Level)	1313 Farnam Street	30.00	30.00	30.00
1313 Park II (Omaha Park II)	1313 Harney Street	30.00	30.00	30.00
Hangtag (parking permit)	[Each]	10.00	10.00	10.00
Automatic vehicle identification sticker	[Each]	NA	13.50	13.50
Motorcycle sticker	[Each]	2.00	2.00	2.00
Proximity (access) card	[Each]	NA	10.00	10.00
Wheel lock/boot removal	[Each]	35.00	35.00	35.00

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	1,833,213	2,058,005	2,366,174

Revenue:			
Parking space rental	1,037,882	1,067,425	1,107,457
Investment interest	45,424	41,245	47,955
Other	91,590	45,110	60,616
<b>Total Revenue</b>	<b>1,174,896</b>	<b>1,153,780</b>	<b>1,216,028</b>

Expenditures:			
Parking facilities operations & maintenance	950,104	845,611	909,537
<b>Total Expenditures</b>	<b>950,104</b>	<b>845,611</b>	<b>909,537</b>

<b>Ending Balance</b>	<b>2,058,005</b>	<b>2,366,174</b>	<b>2,672,665</b>
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Highest month-ending cash balance	2,048,547	2,360,819	2,671,803
Lowest month-ending cash balance	1,869,351	2,097,381	2,374,061

**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 DAS. This fund reflects all revenues and expenditures associated with this program. Activities include maintaining mainframe computing resources, application development, web application development and hosting, enterprise content management, email and related services, and other information technology services.

Transfers from the fund are not authorized under existing law.

**Schedule of Fees and Taxes**

See following page for schedule of fees.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	15,917,105	17,570,798	14,054,975
Revenue:			
DP services	47,695,525	48,032,217	53,422,991
Sales of equipment	11,777	15,578	7,883
Miscellaneous/Transfers	-167,373	-1,309,908	261,957
Interest from investments	270,259	257,541	186,511
<b>Total Revenue</b>	<b>47,810,188</b>	<b>46,995,428</b>	<b>53,879,342</b>
Expenditures:			
Personal services	14,574,992	14,164,657	13,836,045
Operating expenses	30,321,787	34,944,267	37,392,358
Travel expenses	34,781	52,455	152,346
Capital outlay	1,224,935	1,349,872	2,204,075
<b>Total Expenditures</b>	<b>46,156,495</b>	<b>50,511,251</b>	<b>53,584,824</b>
<b>Ending Balance</b>	<b><u>17,570,798</u></b>	<b><u>14,054,975</u></b>	<b><u>14,349,493</u></b>
Highest month-ending balance	17,002,179	16,938,806	13,517,934
Lowest month-ending balance	9,288,151	11,789,962	9,009,335

## AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

### FUND 56560 (cont'd.)

<u>Schedule of Fees and Taxes</u>			<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Application Devel.</b>	0144 - APPLICATIONS DEVELOPER	HOUR	61.75	63.00	64.25
	0145 - APPL. DEVELOPER -- CO-LOCATED	HOUR	54.25	55.25	56.50
	0146 - APPLICATIONS DEVELOPER -- SENIOR	HOUR	72.25	73.75	75.25
	0147 - APPL. DEVELOPER/SR CO-LOCATED	HOUR	64.75	66.00	67.25
	0148 - APPLICATIONS DEVELOPER -- LEAD	HOUR	83.75	85.50	87.25
	0149 - APPL. DEVELOPER/LEAD CO-LOCATED	HOUR	76.25	77.75	79.25
	<b>Application Hosting</b>	0038 - WEB HOSTING FIRST 200,000 HITS	PER HIT	0.006	0.006
0039 - WEB HOSTING 200K- TO 1,000K HITS		PER HIT	0.002	0.002	0.002
0040 - WEB HOSTING 1000K - 4,000K HITS		PER HIT	0.0002	0.0002	0.0002
0041 - WEB HOSTING OVER 4000K HITS		PER HIT	0.0001	0.0001	0.0001
0073 - WEB APPLICATION-COMPLEXITY 1		Application	195	195	195
0074 - WEB APPLICATION-COMPLEXITY 2		Application	390	390	390
0075 - WEB APPLICATION-COMPLEXITY 3		Application	585	585	585
0076 - WEB APPLICATION-COMPLEXITY 4		Application	780	780	780
<b>Email and Collaboration Services</b>	0042 - EXCHANGE EMAIL SERVICE	Per Account	13.90	13.90	13.90
	0056 - SECURE EMAIL SERVICE	ACCOUNT	1.2	1.2	1.2
<b>Enterprise Computing</b>	0002 - MVS ENTERPRISE SERVER	SEC-CPU	0.078	0.078	0.078
	0003 - MVS-DB2 CPU	SEC-CPU	0.078	0.078	0.078
	0004 - MVS ENTERPRISE ZIIP	SEC-CPU	0.050	0.050	0.050
	0013 - MVS-JOB SETUP	JOB	1.32	1.32	1.32
	0014 - MVS-DISK STORAGE	CYL/MO	0.04	0.04	0.04
	0015 - MVS-JOB OUTPUT	REPORT	0.4	0.4	0.4
	0016 - TAPE STORAGE	GIGABYTE	1.15	1.15	1.15
	0032 - MVS-DISPATCH ONLINE	EACH	0.05	0.05	0.05
	0034 - MVS-CICS	SEC-CPU	0.175	0.175	0.175
	0035 - MVS-CICS TEST JOB SCHEDULER	SEC-CPU PER HOUR	0.175 45.00	0.175 45.00	0.175 45.00
<b>Enterprise Content Mgt</b>	0375 - ECM USER FEE (0 TO 500 USERS)	PER USER	36.00	36.00	36.00
	0376 - ECM USER FEE (501 TO 1000 USERS)	PER USER	26.00	26.00	26.00
	0377 - ECM USER FEE (1001 TO 1500 USERS)	PER USER	15.00	15.00	15.00
	0378 - ECM USER FEE (1501+ USERS)	PER USER	3.50	3.50	3.50
	0380 - ECM STORAGE	PER GB	.024	.024	.024
<b>Other Services</b>	0061 ANALYTICS AND REPORTING SERVICE	Per User	19.00	19.00	19.00
	0020 - AUTOMATIC NOTIFICATION SERVICE - BASE FEE	Per Account	165	165	165
	0064 - KRONOS TIME ENTRY	Per Account	0.87	0.87	0.87
	0069 - INBOUND Internet-FAX	Per Fax	0.06	0.06	0.06
	0070 - OUTBOUND Internet-FAX	Per Fax	0.06	0.06	0.06
	- OUTBOUND Internet-FAX LONG DIST	Per Fax	0.11	0.11	0.11
	- STATE GAS SYSTEM	GAL	0.01	0.01	0.01

**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 consists of two accounts which correspond with the two components of TSB fees for rental and monthly leasing of vehicles. The base lease or rental rate is established to recover the original cost of vehicle acquisition and a per mile rate which covers all other expenses including vehicle maintenance, insurance and fuel. These two fee components are deposited in their respective accounts.

Transfers from the fund are authorized under existing law.

**Schedule of Fees and Taxes**

See following page for schedule of fees.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	6,134,650	5,778,457	5,913,270
Revenue:			
Rent on motor vehicles	5,820,388	7,324,549	6,545,308
Miscellaneous/Transfers	252,629	-8,196	93,984
Sale of vehicles	1,677,727	1,240,754	1,034,368
Interest	112,750	89,404	94,900
<b>Total Revenue</b>	<b>7,863,494</b>	<b>8,646,511</b>	<b>7,768,560</b>
Expenditures:			
Personal services	552,829	608,169	621,246
Operating expenses	4,416,853	4,003,066	3,675,445
Capital outlay	3,250,005	3,900,463	3,616,076
<b>Total Expenditures</b>	<b>8,219,687</b>	<b>8,511,698</b>	<b>7,912,767</b>
<b>Ending Balance</b>	<b><u>5,778,457</u></b>	<b><u>5,913,270</u></b>	<b><u>5,769,063</u></b>
Highest month-ending balance	5,699,810	6,170,006	6,294,864
Lowest month-ending balance	4,370,696	3,842,688	3,796,420

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56570 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Mileage rates: (cents/mile traveled)</u>			
Compact	0.36	0.36	0.36
Intermediate Sedan	0.37	0.37	0.37
Intermediate Wagon	0.37	0.37	0.37
Mini Van Cargo	0.38	0.38	0.38
Mini Van Passenger	0.38	0.38	0.38
AWD Mini Van	0.39	0.39	0.39
1/2 Ton Pickup w/Topper	0.39	0.39	0.39
1/2 Ton Pickup	0.40	0.40	0.40
4x4 Pickup w/Topper	0.40	0.40	0.40
4x4 Pickup	0.40	0.40	0.40
3/4 Ton Pickup w/Topper	0.42	0.42	0.42
3/4 Ton Pickup	0.42	0.42	0.42
3/4 1500 2x4 w/Topper	0.42	0.42	0.42
Pickup Club Cab	0.42	0.42	0.42
Pickup Club Cab w/Topper	0.42	0.42	0.42
12 Passenger Van	0.40	0.40	0.40
Sub-Compact Sedan	0.35	0.35	0.35
4X4 4-Passenger	0.40	0.40	0.40
4X4 5-Passenger	0.42	0.42	0.42
4X2 7-Passenger	0.41	0.41	0.41
4X4 7-Passenger	0.42	0.42	0.42
4X2 9-Passenger	0.41	0.41	0.41
4X4 9-Passenger	0.43	0.43	0.43
4X4 Compact Pickup Crew Cab w/Topper	0.39	0.39	0.39
1/2 Ton 4x4 Pickup Crew Cab w/Topper	0.40	0.40	0.40
Compact Pickup	0.38	0.38	0.38
<u>Rental rates:</u>			
<b>- One-half day</b>			
Compact	8.00	7.50	8.00
Intermediate Sedan	8.50	8.50	8.50
Intermediate Wagon	7.50	7.50	7.50
Mini Van Cargo	9.00	9.50	9.50
Mini Van Passenger	9.50	9.50	9.50
Sub-Compact Sedan	7.00	7.50	7.50
1/2 Ton Pickup w/Topper	10.50	8.00	8.50
1/2 Ton Pickup	10.00	8.00	8.50
4x4 Pickup w/Topper	11.50	9.50	10.00
4x4 Pickup	10.50	9.50	10.00
3/4 Ton Pickup	11.50	9.50	10.00
3/4 1500 2x4 w/Topper	11.50	9.50	10.00
Pickup Club Cab	14.00	11.00	11.50
Pickup Club Cab w/Topper	11.00	11.00	11.00
12 Passenger Van	11.00	10.50	11.00
4X4 4-Passenger	9.00	8.00	8.50
4X4 5-Passenger	11.00	10.00	9.50
4X4 7-Passenger	13.00	11.00	12.00
4X2 9-Passenger	16.00	15.00	15.50
4X4 9-Passenger	16.50	15.50	16.00
4X4 Compact Pickup Crew Cab w/Topper	10.50	10.00	10.00
1/2 Ton 4x4 Pickup Crew Cab w/Topper	13.00	11.00	11.00
Compact Pickup	9.50	8.50	9.00

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 56570 (cont'd.)**

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Rental rates:</b>			
<b>- Daily</b>			
Compact	13.00	12.50	13.00
Intermediate Sedan	14.00	13.50	14.00
Intermediate Wagon	12.00	12.00	12.00
Mini Van Cargo	14.50	15.50	16.00
Mini Van Passenger	15.50	16.00	15.50
Sub-Compact Sedan	11.00	12.00	12.00
1/2 Ton Pickup w/Topper	17.00	13.00	14.50
1/2 Ton Pickup	16.00	13.00	14.50
4x4 Pickup w/Topper	18.50	16.00	16.50
4x4 Pickup	17.50	16.00	16.50
3/4 Ton Pickup	19.00	15.50	16.00
3/4 1500 2x4 w/Topper	19.00	15.50	16.00
Pickup Club Cab	23.50	18.50	19.00
Pickup Club Cab w/Topper	18.00	18.50	19.00
12 Passenger Van	18.50	17.50	18.00
4X4 4-Passenger	15.00	13.00	14.00
4X4 5-Passenger	18.00	16.50	15.50
4X4 7-Passenger	22.00	18.50	19.50
4X2 9-Passenger	26.50	25.00	25.50
4X4 9-Passenger	27.50	25.50	26.50
4X4 Compact Pickup Crew Cab w/Topper	17.50	16.50	16.50
1/2 Ton 4x4 Pickup Crew Cab w/Topper	21.50	18.00	18.00
Compact Pickup	15.50	14.50	15.00
<b>- Monthly Lease Rates</b>			
Sub Compact Sedan	197.00	203.00	209.00
Compact	210.00	210.00	210.00
Intermediate Sedan	231.00	231.00	231.00
Intermediate Wagons	197.00	197.00	197.00
Mini Van Cargo	261.00	269.00	277.00
Mini Van Passenger	258.00	266.00	274.00
1/2 Ton Pickup	236.00	243.00	250.00
1/2 Ton Pickup w/Topper	251.00	258.00	265.00
1/2 Ton 4x4 Pickup Crew Cab w/Topper	307.00	316.00	325.00
4x4 Pickup	269.00	277.00	286.00
4x4 Pickup w/Topper	284.00	292.00	301.00
Compact Pickup	247.00	254.00	262.00
4x4 Compact Pickup, Crew Cab	275.00	284.00	292.00
3/4 Ton Pickup	264.00	271.00	280.00
3/4 Ton Pickup w/Topper	279.00	286.00	295.00
3/4 1500 2x4 w/Topper	354.00	354.00	354.00
Pickup Club Cab	313.00	322.00	322.00
Pickup Club Cab w/Topper	328.00	337.00	337.00
12 Passenger Van	297.00	306.00	315.00
4x4 4-Passenger	227.00	234.00	241.00
4x4 5-Passenger	251.00	258.00	266.00
4x4 7-Passenger	323.00	333.00	343.00
4x2 9-Passenger	421.00	434.00	447.00
4x4 9-Passenger	434.00	447.00	461.00

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
State agency fee (81-161.04)	7.0%	7.0%	7.0%
Political subdivision fee (81-161.04)	7.0%	7.0%	7.0%

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	503,116	500,437	421,197
Revenue:			
Sale of property	355,417	309,435	275,574
Miscellaneous/Due to Fund	-135,728	-80,087	19,140
Interest Income	19,934	10,199	8,290
<b>Total Revenue</b>	<b>239,623</b>	<b>239,547</b>	<b>303,004</b>
Expenditures:			
Personal services	157,688	184,005	188,685
Operating expenses	84,614	126,507	96,007
Capital Outlay	0	8,275	28,418
<b>Total Expenditures</b>	<b>242,302</b>	<b>318,787</b>	<b>313,110</b>
<b>Ending Balance</b>	<b><u>500,437</u></b>	<b><u>421,197</u></b>	<b><u>411,091</u></b>
Highest month-ending balance	2,345,255	1,547,806	444,293
Lowest month-ending balance	368,583	354,612	321,548

**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.

This fund also supported activities related to System functionality, upgrades and maintenance.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-133</u>	<u>2013-14</u>	<u>2014-15</u>
	***** varies *****		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	2,713,675	3,782,249	3,390,271
Revenue:			
Professional & technical services	4,326,584	4,326,285	4,337,910
Interest	188,158	155,672	126,500
Other	-10,142	21,721	142,702
<b>Total Revenue</b>	<b>4,504,600</b>	<b>4,503,678</b>	<b>4,607,112</b>
Expenditures:			
Personal services	1,857,786	2,019,715	2,058,776
Operating expenses	1,567,289	2,783,827	3,607,502
Travel expenses	10,951	21,951	30,823
Capital outlay	0	70,163	0
<b>Total Expenditures</b>	<b>3,436,026</b>	<b>4,895,656</b>	<b>5,697,101</b>
<b>Ending Balance</b>	<b><u>3,782,249</u></b>	<b><u>3,390,271</u></b>	<b><u>2,300,285</u></b>
Highest month-ending balance	4,329,115	4,795,538	3,407,102
Lowest month-ending balance	1,879,158	3,387,972	2,297,986

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
See Fund Description			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,373,245	1,450,262	1,390,325

Revenue:			
Charges to agencies	6,271,452	5,896,587	5,828,152
Interest income	20,359	18,044	18,806
<b>Total Revenue</b>	<b>6,291,811</b>	<b>5,914,631</b>	<b>5,846,958</b>

Expenditures:			
Temporary employee pool operations	6,214,794	5,974,568	6,001,257
<b>Total Expenditures</b>	<b>6,214,794</b>	<b>5,974,568</b>	<b>6,001,257</b>

<b>Ending Balance</b>	<b><u>1,450,262</u></b>	<b><u>1,390,325</u></b>	<b><u>1,236,026</u></b>
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Highest month-ending balance	1,094,770	1,137,065	1,136,671
Lowest month-ending balance	769,874	780,655	616,468

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)  
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Training Revolving Fund is administered by the personnel division of the Department of Administrative Services. Funds are received by personnel from agencies whose employees participate in the various training programs to cover the cost of those programs.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Charges to agencies	varies	varies	varies

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	30,209	19,147	9,968
Revenue:			
Charges to agencies	0	0	0
Interest	617	296	115
<b>Total Revenue</b>	<b>617</b>	<b>296</b>	<b>115</b>
Expenditures:			
Employee training operations	11,679	9,475	9,224
<b>Total Expenditures</b>	<b>11,679</b>	<b>9,475</b>	<b>9,224</b>
<b>Ending Balance</b>	<u><b>19,147</b></u>	<u><b>9,968</b></u>	<u><b>859</b></u>
Highest month-ending balance	29,424	18,331	9,216
Lowest month-ending balance	19,147	9,968	859

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)  
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Personnel Division Revolving Fund was administratively created in 1996. The fund is used for activities associated with a coordinated advertising system for state government employment advertising and the state's employee recognition program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
State agency billings		***** varies *****	
20% surcharge for coordinated advertising		***** varies *****	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	285,419	282,379	291,483
Revenue:			
Sale of services	35,117	33,143	34,245
Interest income	6,503	5,429	5,690
Employee Recognition	26,000	26,000	25,992
<b>Total Revenue</b>	<b>67,620</b>	<b>64,572</b>	<b>65,927</b>
Expenditures:			
Operations	70,660	55,468	51,478
<b>Total Expenditures</b>	<b>70,660</b>	<b>55,468</b>	<b>51,478</b>
<b>Ending Balance</b>	<b><u>282,379</u></b>	<b><u>291,483</u></b>	<b><u>305,932</u></b>
Highest month-ending balance	289,045	298,791	309,451
Lowest month-ending balance	225,970	268,983	274,418

**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 Human Resource Management System (HRMS). Funds used to establish the Human Resource Management System came from various fund balances within the Department of Administrative Services (DAS). Currently, DAS charges each agency within the State Personnel System a fee to support the following functionality and associated interfaces.

1. Recruitment and Selection Center – Applicant tracking, recruitment, selection and pre-employment testing.
2. Employee Work Center – Onboarding, organizational structures, history tracking, employee self-service, manager self-service, benefits enrollment, HR database, reporting and analytics.
3. Employee Development Center – Registration and tracking for education activities, certification tracking, performance reviews, eLearning courses, compensation, succession planning and social collaboration.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See narrative above	NA	NA	NA

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	<b>32,257</b>	<b>160,810</b>	<b>87,464</b>

Revenue:			
Investment income	1,552	3,051	2,883
Other		1,625	7,835
Sales of services	487,533	582,995	752,984
<b>Total Revenue</b>	<b>489,085</b>	<b>587,671</b>	<b>763,702</b>

Expenditures:			
TMS implementation/operation	360,532	661,017	470,574
<b>Total Expenditures</b>	<b>360,532</b>	<b>661,017</b>	<b>470,574</b>

<b>Ending Balance</b>	<u><b>160,810</b></u>	<u><b>87,464</b></u>	<u><b>380,592</b></u>
Highest month-ending balance	153,987	293,953	369,409
Lowest month-ending balance	12,091	22,244	(128,391)

**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 via an assessment or rate. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

The fund must be sufficient to pay for insurance policies, self-insured retentions and/or copayments as maybe required by such insurance policies.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Building/\$100 of value	.070	.070	.070
Inventory/\$100 of replacement cost.	.044	.044	.044
Inland Marine/\$100 replacement cost.	.053	.053	.053
Vehicle Physical Damage/\$100 of value	1.976	1.860	1.860

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	8,791,017	11,014,677	12,028,080

Revenue:			
Charges to agencies	5,729,231	4,922,523	5,102,079
Interest	230,400	222,130	246,302
Other		517,489	17
<b>Total Revenue</b>	<b>5,959,631</b>	<b>5,662,142</b>	<b>5,348,398</b>

Expenditures:			
Insurance expense	3,735,971	4,648,739	3,810,099
<b>Total Expenditures</b>	<b>3,735,971</b>	<b>4,648,739</b>	<b>3,810,099</b>

<b>Ending Balance</b>	<b><u>11,014,677</u></b>	<b><u>12,028,080</u></b>	<b><u>13,567,379</u></b>
Highest month-ending balance	18,763,932	12,983,678	13,757,143
Lowest month-ending balance	15,260,932	8,572,996	9,471,346

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 58920 - WORKERS' COMPENSATION CLAIMS (48-1,103)  
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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Agency Assessments	varies	varies	varies

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	18,018,771	18,260,216	21,014,539

Revenue:			
Premiums to agencies	14,197,896	17,195,248	17,195,248
Interest	407,700	355,569	429,314
<b>Total Revenue</b>	<b>14,605,596</b>	<b>17,550,817</b>	<b>17,624,562</b>

Expenditures:			
Workers' Compensation Claims	14,364,151	14,796,494	13,491,981
<b>Total Expenditures</b>	<b>14,364,151</b>	<b>14,796,494</b>	<b>13,491,981</b>

<b>Ending Balance</b>	<b><u>18,260,216</u></b>	<b><u>21,014,539</u></b>	<b><u>25,147,120</u></b>
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Highest month-ending balance	18,763,932	20,128,998	24,951,421
Lowest month-ending balance	15,260,216	14,056,573	17,135,064

**AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES**

**FUND 58930 – STATE INDEMNIFICATION FUND (81-8,239.02)  
EXPENDED IN PROGRAM 592**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Self-insured Indemnification Fund was created in May 2014 for the purpose of paying indemnification claims under section 81-8,239.02. Indemnification claims shall include payments for awards, settlements, and associated costs, including appeal bonds and reasonable costs associated with a required appearance before any tribunal. The fund may receive deposits from assessments against state agencies to pay for the costs associated with providing and supporting indemnification claims

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
See Fund Description	NA	NA	NA

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>82,308</b>

Revenue:	0		
Assessments against state agencies	0	221,815	44,450
Interest		28	85
<b>Total Revenue</b>	<b>0</b>	<b>221,843</b>	<b>44,535</b>

Expenditures:			
Indemnification claims	0	139,535	126,463
<b>Total Expenditures</b>	<b>0</b>	<b>139,535</b>	<b>126,463</b>

<b>Ending Balance</b>	<u><b>0</b></u>	<u><b>82,308</b></u>	<u><b>380</b></u>
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Highest month-end balance	0	4,507	5,480
Lowest month-end balance	0	0	29

**AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS**

**FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549)  
EXPENDED IN PROGRAM 58**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. The Board assesses fees for examinations, renewals and registration of abstracters and utilizes proceeds to cover operation expenses.

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

<b>Schedule of Fees and Taxes</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Application fee	(76-542):	\$ 50	\$ 50	\$ 50
Examination fee	(76-542 & 76-543):	\$ 50	\$ 50	\$ 50
Re-Examination fee	(76-542 & 76-543):	\$ 50	\$ 50	\$ 50
Application fee for certificate of authority	(76-545):	\$ 200	\$ 200	\$ 200
Temporary certificate of authority fee	(76-546):	\$ 100	\$ 100	\$ 100
Renewal fee for certificate of authority	(76-547):	\$ 200	\$ 200	\$ 300
Renewal fee for certificate of registration **	(76-547):	\$ 120	\$ 120	\$ 150
Late fee (per month)	(76-548):	\$ 10	\$ 10	\$ 10

\*\*Changed to every other year renewal LB 1051 (2010)

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Beginning Balance	114,742	73,509	115,583

Revenue:			
Application Fees	4,320	1,850	500
Certificates of registration/License	0	79,680	3,050
Examination fees	3,225	1,075	450
Investment interest	2,214	1,496	1,950
Miscellaneous Revenues	20	30	5
Sale of surplus property	27	0	16
Duplicates	100	1,400	0
Operating Transfers Out	0	0	0
Due to Vendor	104	0	0
<b>Total Revenue</b>	<b>10,110</b>	<b>85,530</b>	<b>5,971</b>

Expenditures:			
Salaries	20,425	20,094	22,844
Per Diems	2,175	2,300	1,600
Benefits	3,426	3,443	3,809
Operating Expenses	15,152	11,101	15,826
Travel	6,140	5,935	5,022
Capital Outlay	3,921	584	1,274
<b>Total Expenditures</b>	<b>51,239</b>	<b>43,457</b>	<b>50,376</b>

<b>Ending Balance</b>	<b><u>73,613</u></b>	<b><u>115,583</u></b>	<b><u>71,178</u></b>
Highest month-ending balance	111,264	124,013	113,246
Lowest month-ending balance	72,971	53,878	71,609

**AGENCY 68 – COMMISSION ON LATINO AMERICANS**

**FUND 26810 – COMMISSION ON LATINO AMERICANS CASH FUND (81-8,271.01)  
EXPENDED IN PROGRAM 537**

Legislative Fiscal Analyst: LIZ HRUSKA @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NONE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	<b>100</b>	<b>100</b>	<b>100</b>
Revenue:			
Interest	0		
Donations			3,482
Total Revenue	0	0	3,482
Expenditures:			
Operating Expenses			2,526
Total Expenditures	0	0	2,526
<b>Ending Balance</b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>1,056</u></b>
Highest month-ending balance	100	100	1,543
Lowest month-ending balance	100	100	100

**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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Registration fees - conferences (82-316)		Varies according to activity.	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	16,314	13,713	22,572
Revenue:			
Miscellaneous	-2,734	9,604	8,000
Supplies and materials	0	0	
Interest	358	255	310
Sale of surplus property	0	0	0
Donations and grants	0	0	0
Registration fees	0	0	0
<b>Total Revenue</b>	<b>-2,376</b>	<b>9,859</b>	<b>8,310</b>
Expenditures:			
Arts Council operations	225	1,000	8,563
<b>Total Expenditures</b>	<b>225</b>	<b>1,000</b>	<b>8,563</b>
<b>Ending Balance</b>	<b><u>13,713</u></b>	<b><u>22,572</u></b>	<b><u>22,319</u></b>
Highest month-ending balance	16,441	22,573	22,320
Lowest month-ending balance	13,545	12,823	14,037

**AGENCY 69 - NEBRASKA ARTS COUNCIL**

<b>FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332) EXPENDED IN PROGRAM 329</b>
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Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Arts and Humanities Cash Fund was established in law in 1998 to receive the earnings from the Nebraska Cultural Endowment Fund. Disbursements from the fund require a dollar-for-dollar match from non-state sources. Grants from the fund are made to arts and humanities organizations meeting the matching fund requirements and are intended to stabilize funding for arts and humanities organizations in Nebraska. The sole use of the fund is to provide state aid grants, and the Arts Council does not deduct administrative costs from the fund. Transfers to the Nebraska Arts and Humanities Cash Fund are not carried out if the balance of the Nebraska Cultural Endowment Fund drops below \$5,500,000. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer from the Cultural Endowment Fund (82-331)	----	SEE FUND DESCRIPTION	----

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	490	854	1,608
<b>Revenue:</b>			
Transfer in from Cultural Endowment Fund	891,204	537,336	635,990
Interest	364	754	572
<b>Total Revenue</b>	<b>891,568</b>	<b>538,090</b>	<b>636,562</b>
<b>Expenditures:</b>			
State Aid	891,204	537,336	449,953
<b>Total Expenditures</b>	<b>891,204</b>	<b>537,336</b>	<b>449,953</b>
<b>Ending Balance</b>	<u><b>854</b></u>	<u><b>1,608</b></u>	<u><b>188,217</b></u>
Highest month-ending balance	322,734	209,487	188,216
Lowest month-ending balance	491	957	4,247

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
None.			

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	16,265	19,193	23,711
Revenue:			
Grants and contributions	1,684	2,715	7,323
Investment income	358	367	430
Other	2,424	2,347	1,029
<b>Total Revenue</b>	<b>4,466</b>	<b>5,429</b>	<b>8,782</b>
Expenditures:			
	1,538	911	7,343
<b>Total Expenditures</b>	<b>1,538</b>	<b>911</b>	<b>7,343</b>
<b>Ending Balance</b>	<b><u>19,193</u></b>	<b><u>23,711</u></b>	<b><u>25,150</u></b>
Highest month-ending balance	16,265	21,411	25,150
Lowest month-ending balance	19,193	18,392	21,085

**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 the State Energy Office for agency administration, activities and programs related to energy conservation, efficiency and development, statistical analysis, emergency allocation plans, energy policy, energy information, technical assistance, building energy codes, revolving loans, renewable energy resources and public dissemination of information related to all aspects of energy. Monies in this fund are also used to provide required match for federal awards which provide additional funding for the agency's ongoing activities and administration.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Severance Taxes (portion) (57-705)	Up to \$300,000 per year as determined by the Legislature		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,491,769	2,830,016	566,131

Revenue:			
Severance taxes	300,000	300,000	300,000
Investment interest	20,114	18,781	16,858
Sale of surplus property	768	0	0
Other private sources	1,213,499	175,527	192,402
Miscellaneous	232,703	-2,356,512	281,618
<b>Total Revenue</b>	<b>1,767,084</b>	<b>-1,862,204</b>	<b>790,878</b>

Expenditures:			
Personal services	221,041	250,435	331,545
Operating	70,188	61,521	49,777
Travel	520	649	1,222
Capital Outlay	0	1,300	1,821
Aid	137,088	87,776	466,302
<b>Total Expenditures</b>	<b>428,837</b>	<b>401,681</b>	<b>850,667</b>

<b>Ending Balance</b>	<b><u>2,830,016</u></b>	<b><u>566,131</u></b>	<b><u>506,342</u></b>
Highest month-ending balance	935,179	1,045,181	1,037,970
Lowest month-ending balance	834,162	960,950	695,260

\*Note: The 2013-14 adjustment in "Miscellaneous" Revenue reflects backing out loan funds that are of a pass-through nature.

**AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT**

**FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (81-1278)  
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Agricultural Products Research Fund is established in law to be utilized for the research and development of new, additional and improved uses for agricultural products and for the promotion of industrialization of products developed by expenditures of such funds. The Department is allowed to coordinate and expedite activities with the University of Nebraska. Fund income is derived from the licensing or sale of patents on projects which the fund financed.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Non-OCC license permit fee (81-1280)			
	Royalties or income derived from licensing or sale of patents resulting from research projects conducted with Research Fund monies are returned for deposit to the fund.		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	59,374	50,122	31,924

Revenue:			
Interest	1,275	801	538
Professional & Technical	0	0	0
Miscellaneous	0	0	0
<b>Total Revenue</b>	<b>1,275</b>	<b>801</b>	<b>538</b>

Expenditures:			
Operations and Aid	10,500	19,000	10,017
<b>Total Expenditures</b>	<b>10,500</b>	<b>19,000</b>	<b>10,017</b>

<b>Ending Balance</b>	<u><b>50,122</b></u>	<u><b>31,924</b></u>	<u><b>22,445</b></u>
Highest month-ending balance	59,442	50,181	32,062
Lowest month-ending balance	49,653	31,630	22,268

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Fees and sales (81-1201.22)	SEE NARRATIVE		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	85,902	73,822	73,872
Revenue:			
Business Fees and Interest	38,847	9,398	54,009
<b>Total Revenue</b>	<b>38,847</b>	<b>9,398</b>	<b>54,009</b>
Expenditures:			
Administration	50,927	9,348	67,641
<b>Total Expenditures</b>	<b>50,927</b>	<b>9,348</b>	<b>67,641</b>
<b>Ending Balance</b>	<b><u>73,822</u></b>	<b><u>73,872</u></b>	<b><u>60,240</u></b>
Highest month-ending balance	83,699	70,213	66,344
Lowest month-ending balance	35,980	41,292	33,874

**AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT**

**FUND 27215 – SITE AND BUILDING DEVELOPMENT FUND (81-12,146)  
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Site and Building Development Fund was established in 2011 for use by the Department of Economic Development to finance loans, grants, subsidies, credit enhancements, and other financial assistance for industrial site and building development. The Department may also use the fund for related administrative expenses.

In 2012 and 2013, transfers were made to the Site and Building Development Fund from the Affordable Housing Trust Fund. The ongoing source of revenue to this fund is a designated portion of the documentary stamp tax.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Documentary Stamp Tax allocation (76-903)	25 cents	25 cents	25 cents

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	2,057,344	4,937,885	6,348,539

Revenue:			
Transfers in	1,000,000	0	561,997
Documentary Stamp Tax	2,192,889	2,304,619	2,284,778
Interest income	74,390	108,210	109,179
<b>Total Revenue</b>	<b>3,267,279</b>	<b>2,412,829</b>	<b>2,955,954</b>

Expenditures:			
Operations	60,986	23,574	12,760
State Aid	325,752	978,601	2,836,574
<b>Total Expenditures</b>	<b>386,738</b>	<b>1,002,175</b>	<b>2,849,334</b>

<b>Ending Balance</b>	<b><u>4,937,885</u></b>	<b><u>6,348,539</u></b>	<b><u>6,455,159</u></b>
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Highest month-ending balance	4,937,885	6,610,693	6,455,159
Lowest month-ending balance	2,252,664	5,047,070	5,135,881

**AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT**

**FUND 27225 –INDUSTRIAL RECOVERY FUND (81-1213)  
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Industrial Recovery Fund was established in 2011 for use by the Department of Economic Development to make grants for the development of industrial sites and buildings in communities that have experienced significant job losses. Funds are derived from the transfer of de-obligated funds from the Affordable Housing Trust Fund resulting from contracts that were not completed. The fund has a maximum allowable balance of \$1,000,000.

During the 2015 legislative session, this fund was repealed and the unexpended balance divided between the Affordable Housing Trust Fund and the Site and Building Development Fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer of de-obligated funds (58-709)	Varies by year	Varies by year	Varies by year

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	520,923	1,083,005	1,104,036
Revenue:			
Transfers of de-obligated funds	542,204	0	0
Interest income	19,878	21,031	19,958
Transfer out	0	0	-1,123,994
<b>Total Revenue</b>	<b>562,082</b>	<b>21,031</b>	<b>-1,104,036</b>
Expenditures:			
State Aid	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b><u>1,083,005</u></b>	<b><u>1,104,036</u></b>	<b><u>0</u></b>
Highest month-ending balance	1,083,005	1,104,036	1,122,170
Lowest month-ending balance	510,972	1,084,815	0

**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  
 FY14-15: \$10,000,000

The Job Training Cash Fund is used to support and enhance employment in businesses and industries in Nebraska through the Skill Training Employment Program. Costs associated with training new employees are funded through this program. As of 2011, businesses may also apply for grants to fund internship programs within the organization. The majority of the expenditures from the fund are for state aid. In FY09-10 and FY10-11, transfers were made from the Job Training Cash Fund to the General Fund. At the present time, transfers from the Job Training Cash Fund to the General Fund are not allowed under law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
--- SEE FUND DESCRIPTION ---			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	13,203,330	10,933,020	7,848,665
Revenue:			
Interest	213,403	121,999	253,313
Transfers in	0	0	10,000,000
<b>Total Revenue</b>	<b>213,403</b>	<b>121,999</b>	<b>10,253,313</b>
Expenditures:			
Job Training grants	2,359,117	3,079,474	2,489,442
Operating costs	124,596	126,880	94,843
<b>Total Expenditures</b>	<b>2,483,713</b>	<b>3,206,354</b>	<b>2,584,285</b>
<b>Ending Balance</b>	<b><u>10,933,020</u></b>	<b><u>7,848,665</u></b>	<b><u>15,517,693</u></b>
Highest month-ending balance	13,156,755	10,284,004	17,927,772
Lowest month-ending balance	10,759,523	7,682,263	15,437,276

**AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT**

**FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)  
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Affordable Housing Trust Fund is established in the Department of Economic Development to finance loans, grants, subsidies, credit enhancements, technical assistance, and other financial assistance for community-based affordable housing projects. The fund may also be used to pay the administrative expenses of the Department to administer the program. The fund receives revenue from an earmark on the documentary stamp tax. The total documentary stamp tax assessed is \$2.25 for each \$1,000 of value or fraction thereof; of that amount, \$.95 is designated for deposit the Affordable Housing Trust Fund.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Portion of documentary stamp tax deposited in fund (76-903)	95 cents	95 cents	95 cents

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	6,990,786	11,324,423	17,239,727
Revenue:			
Documentary stamp taxes	7,787,400	8,754,005	8,678,639
Interest	202,991	282,200	362,768
Miscellaneous	1,505	0	0
Transfer out	-1,000,000	0	0
Transfer in	1,000,000	1,250,000	1,811,997
<b>Total Revenue</b>	<b>7,991,896</b>	<b>10,286,205</b>	<b>10,853,404</b>
Expenditures:			
Affordable Housing	3,658,259	4,370,901	8,874,930
<b>Total Expenditures</b>	<b>3,658,259</b>	<b>4,370,901</b>	<b>8,874,930</b>
<b>Ending Balance</b>	<b><u>11,324,423</u></b>	<b><u>17,239,727</u></b>	<b><u>19,218,201</u></b>
Highest month-ending balance	11,324,423	17,245,303	19,444,673
Lowest month-ending balance	7,368,409	11,915,744	17,420,279

**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, and for publically-owned recreational facilities. Cities of the primary class and smaller are eligible to receive grants from the fund. The Department of Economic Development expends this fund as state aid to local governments. The fund receives annual transfers from the Department of Revenue based upon the certification of the amount of state sales tax revenue collected by retailers and operators associated with a facility approved under the Convention Center Facility Financing Act. Section 13-2610 specifies that this fund is to receive 30% of the certified revenue. Transfers from this fund to the General Fund are permitted under law. As of 2012, transfers from this fund to the State Colleges Sport Facilities Cash Fund are also authorized under law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer from the Department of Revenue (13-2610)	--- SEE FUND DESCRIPTION ---		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	3,691,569	4,312,188	3,701,312
Revenue:			
Transfers in	1,000,382	1,489,193	2,529,528
Interest	82,423	78,907	57,261
Transfers out	-368,900	-293,900	-293,900
Miscellaneous	0	0	1,000
<b>Total Revenue</b>	<b>713,905</b>	<b>1,274,200</b>	<b>2,293,889</b>
Expenditures:			
State Aid and program administration	93,286	1,885,076	1,203,724
<b>Total Expenditures</b>	<b>93,286</b>	<b>1,885,076</b>	<b>1,203,724</b>
<b>Ending Balance</b>	<b><u>4,312,188</u></b>	<b><u>3,701,312</u></b>	<b><u>4,791,477</u></b>
Highest month-ending balance	4,312,188	5,133,899	4,791,478
Lowest month-ending balance	3,357,059	3,626,882	2,256,300

## AGENCY 73 - BOARD OF LANDSCAPE ARCHITECTS

### FUND 27310 - STATE BOARD OF LANDSCAPE ARCHITECTS CASH FUND (81-8,194) EXPENDED IN PROGRAM 597

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. The Board assesses fees for examination, renewals and registration of landscape architects and utilizes proceeds to cover operation expenses.

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

<b>Schedule of Fees and Taxes (81-8,194)</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Application Fee – Licensure by Reciprocity:	\$ 200	\$ 200	\$ 200
Application Fee – Licensure by Exam/Initial License:	\$ 300	\$ 300	\$ 300
Registration Certificate Fee:	\$ 170	\$ 170	\$ 170
Individual Renewal Fee – Annual:	\$ 170	\$ 170	\$ 170
Late fee:	10%/mo	10%/mo	10%/mo
Returned Check Fee:	\$ 30	\$ 30	\$ 30
Roster:	\$ 30	\$ 30	\$ 30

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	<b>25,088</b>	<b>25,859</b>	<b>28,334</b>
Revenue:			
Application Fees	3,200	2,400	3,900
Licensing Fee	2,040	1,530	1,530
Renewal Fees	16,337	17,510	18,190
Renewal Late Fees	442	663	289
Exam Fees	0	0	0
Miscellaneous Fees	213	160	81
Investment Interest	599	527	592
Operating Transfers Out	0	0	0
Sale of Surplus Property	0	0	0
<b>Total Revenue</b>	<b>22,831</b>	<b>22,790</b>	<b>24,582</b>
Expenditures:			
Operating Expense	20,347	18,806	20,308
Travel	1,713	1,509	1,123
<b>Total Expenditures</b>	<b>22,060</b>	<b>20,315</b>	<b>21,431</b>
<b>Ending Balance</b>	<b><u>25,859</u></b>	<b><u>28,334</u></b>	<b><u>31,485</u></b>
Highest month-ending balance	32,804	33,272	36,006
Lowest month-ending balance	17,333	22,160	21,299

**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, power suppliers having an electric distribution system or generation and distribution system (including municipalities), as well as registered groups of municipalities, are assessed an amount proportional to their gross income sufficient to pay the expenses of the Power Review Board.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Assessments of electric power suppliers (70-1020)	Proportional to the gross income of the utilities		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	278,619	386,498	431,097
Revenue:			
Assessments	547,290	549,112	273,002
Investment interest	11,671	8,786	9,626
<b>Total Revenue</b>	<b>558,961</b>	<b>557,898</b>	<b>282,628</b>
Expenditures:			
Personal services	225,394	245,086	252,134
Operating expenses	214,651	250,965	219,525
Travel	11,037	17,248	13,814
<b>Total Expenditures</b>	<b>451,082</b>	<b>513,299</b>	<b>485,473</b>
<b>Ending Balance</b>	<b><u>386,498</u></b>	<b><u>431,097</u></b>	<b><u>228,252</u></b>
Highest month-ending balance	742,005	634,791	635,755
Lowest month-ending balance	386,387	300,287	228,141

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Assessments against funds managed (72-1249.02)	----- pro-rata shares -----		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	785,484	1,093,187	1,356,087

Revenue:			
Assessments	2,149,743	2,172,761	1,704,962
Investment interest	22,261	22,650	26,094
Operating transfers in	318,874	330,858	189,525
Other		697	183
<b>Total Revenue</b>	<b>2,490,878</b>	<b>2,526,966</b>	<b>1,920,764</b>

Expenditures:			
Operating expenses	2,183,175	2,264,066	2,369,122
<b>Total Expenditures</b>	<b>2,183,175</b>	<b>2,264,066</b>	<b>2,369,122</b>

<b>Ending Balance</b>	<b><u>1,093,187</u></b>	<b><u>1,356,087</u></b>	<b><u>907,729</u></b>
Highest month-ending balance	1,338,823	1,646,490	1,895,845
Lowest month-ending balance	306,929	606,840	861,377

**AGENCY 76 – COMMISSION ON INDIAN AFFAIRS**

**FUND – 27220 – COMMISSION ON INDIAN AFFAIRS CASH FUND (85-2516)  
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: LIZ HRUSKA @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
NONE			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	<b>9,939</b>	<b>19,077</b>	<b>7,114</b>

Revenue:			
Interest	432	369	157
Other			7,219
Donation	10,000		
<b>Total Revenue</b>	<b>10,432</b>	<b>369</b>	<b>7,376</b>

Expenditures:			
Operating Expenses	1,294	12,332	3
<b>Total Expenditures</b>	<b>1,294</b>	<b>12,332</b>	<b>3</b>

<b>Ending Balance</b>	<b><u>19,077</u></b>	<b><u>7,114</u></b>	<b><u>14,487</u></b>
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Highest month-ending balance	19,937	19,285	14,487
Lowest month-ending balance	19,020	7,114	7,114

**AGENCY 76 – COMMISSION ON INDIAN AFFAIRS**

**FUND 27610 – DESIGNATED COLLECTION FUND (81-2514)  
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: LIZ HRUSKA@471-0053

The source of revenue to this fund was two transfers from the General Fund in FY 11 and FY 12. No additional transfers are authorized. The amount of the fund transfer was established by the Legislature. The funding is used for a grant program to political subdivisions within a 30-mile radius of a census-designated place that is associated with an Indian reservation for the purpose of economic development, health care, or law enforcement. The statute was amended in 2013 which expanded the radius to 60 miles and also allowed non-profits to apply.

A census-designated place is defined as a concentration of population identified by the U.S. Bureau of the Census, that lacks a separate municipal government but otherwise physically resembles an incorporated city or village and that is associated with an Indian reservation in a county with fewer than 6,400 inhabitants. The Commission on Indian Affairs is to review such applications for assistance, and after consideration of the application and evidence, issue a finding on the application to determine its eligibility. If the application is deemed to be a legitimate use and state assistance is in the best interest of the state, the application is to be approved.

The Legislature transferred \$25,000. In FY 12 a General Fund appropriation of \$15,000 was provided for this purpose.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Transfer from General Fund per statute	0	0	0

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	<b>8,494</b>	<b>8,393</b>	<b>8,556</b>
Revenue:			
Transfer In			
Interest	199	163	67
<b>Total Revenue</b>	<b>199</b>	<b>163</b>	<b>0</b>
Expenditures:			
Grants	300		8,613
<b>Total Expenditures</b>	<b>300</b>	<b>0</b>	<b>8,613</b>
<b>Ending Balance</b>	<b><u>8,393</u></b>	<b><u>8,556</u></b>	<b><u>10</u></b>
Highest month-ending balance	8,575	8,556	8,600
Lowest month-ending balance	8,293	8,407	7

**AGENCY 78 - CRIME COMMISSION**

**FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835)  
EXPENDED IN PROGRAM 202**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Victim's Compensation Fund was created by Laws 1978, LB910. This fund supplements federal and General Funds in providing compensation to innocent victims of crime. The fund shall be used to pay awards or judgments under the Nebraska Crime Victim's Reparations Act.

Section 81-1835 states that the fund shall be in such amount as the Legislature shall determine to be reasonably sufficient to meet anticipated claims. When the amount of money in the fund is not sufficient to pay any awards or judgments under the act, the Director of Administrative Services shall immediately advise the Legislature and request an emergency appropriation to satisfy such awards and judgments.

The main revenue source before 2010 was inmate wages in federally certified correctional industries programs.

Additional revenue sources added by Laws 2010, LB510, were a \$1 court assessment for each conviction of any misdemeanor or felony and up to 5% of a work release inmate's net wages. The following table shows how the revenue is allocated.

Transfers from the Victim's Compensation Fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Assessment of one dollar for each misdemeanor or felony conviction (33-157)	-----	75% of such amount* -----	-----
Up to 5% of the net wages of inmates assigned to the work release program (83-184)	-----	75% of such amount* -----	-----
* 25% of such amount is remitted to the Reentry Cash Fund administered by the Department of Correctional Services.			
Inmate wages in federally certified correctional industries programs (83-183.01)	-----	5% -----	-----
Payments received by a criminal for his/her story (81-1836) Also known as Notoriety-for-profit or Son of Sam payments	-----	Contract amount for criminal's story	-----
Restitution payments (29-2286)	-----	Amount determined by court order	-----

**AGENCY 78 - CRIME COMMISSION**

**FUND 27800 - VICTIM'S COMPENSATION FUND – CONT'D**

<b>Fund Summary</b>	<u><b>2012-13</b></u>	<u><b>2013-14</b></u>	<u><b>2014-15</b></u>
<b>Beginning Balance</b>	266,735	315,807	339,983
Revenue:			
Inmate Wages	26,470	27,998	31,455
Work Release Inmate Wages	122,246	137,469	146,486
\$1 Court Assessment	37,371	35,916	34,220
Investment and Miscellaneous Income	16,727	10,187	15,545
<b>Total Revenue</b>	<b>202,815</b>	<b>211,570</b>	<b>227,707</b>
Expenditures:			
Government aid	153,742	187,394	298,629
<b>Total Expenditures</b>	<b>153,742</b>	<b>187,394</b>	<b>298,629</b>
<b>Ending Balance</b>	<u><b>315,807</b></u>	<u><b>339,983</b></u>	<u><b>269,061</b></u>
Highest month-ending balance	328,642	344,988	363,883
Lowest month-ending balance	266,735	310,716	268,047

**AGENCY 78 - CRIME COMMISSION**

**FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428)  
EXPENDED IN PROGRAM 199**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Law Enforcement Improvement Fund (LEIF) was created by Laws 1971, LB929. Section 81-1428 states that the LEIF shall be used for administrative and operations expenses of the Nebraska Law Enforcement Training Center and such other expenses as budgeted by the Legislature for the improvement of law enforcement.

The LEIF fee shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this state for violations of state law or city or village ordinances. No such fee shall be collected in any juvenile court proceeding or when waived under section 29-2709. Fee revenue is credited to this fund.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Law Enforcement Improvement Fund Fee (81-1429)	-----	\$2	-----

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	368,835	378,413	348,145
Revenue:			
LEIF fee	462,464	446,039	432,554
Investment and Miscellaneous Income	11,044	14,895	11,142
<b>Total Revenue</b>	<b>473,508</b>	<b>460,935</b>	<b>443,697</b>
Expenditures:			
Salaries and Benefits	322,640	324,381	349,252
Operating Expenses	135,214	113,162	137,535
Travel	2,390	1,922	1,367
Capital Outlay	3,687	51,737	13,297
<b>Total Expenditures</b>	<b>463,931</b>	<b>491,202</b>	<b>501,451</b>
<b>Ending Balance</b>	<b><u>378,413</u></b>	<b><u>348,145</u></b>	<b><u>290,390</u></b>
Highest month-ending balance	396,958	413,117	348,145
Lowest month-ending balance	352,501	335,472	282,744

**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

The Nebraska Law Enforcement Training Center Cash Fund was created by Laws 1971, LB223. Section 81-1413.01 states that all receipts for tuition and fees paid to the Nebraska Law Enforcement Training Center shall be credited to this fund. The fund shall be used to defray the expenses of the training center.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Dorm rental (per day)	\$20.00 per person unless private room is requested		
Tuition: Mandated Training (Basic -16 Weeks)		\$4,560 includes lodging	
Specialized Courses		Tuition Varies by Course	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	524,163	408,754	271,085
Revenue:			
Admissions and tuition charges	91,883	82,835	98,482
Housing and dorm rental revenue	35,946	36,668	32,470
Building and space rental	1,888	5,534	1,224
Intergovernmental Revenues	10,164	6,441	7,500
Investment Income	11,026	6,564	4,434
<b>Total Revenue</b>	<b>150,908</b>	<b>138,041</b>	<b>144,110</b>
Expenditures:			
Salaries and Benefits	266,328	275,711	187,743
Operating Expenses	(11)	0	0
<b>Total Expenditures</b>	<b>266,317</b>	<b>275,711</b>	<b>187,743</b>
<b>Ending Balance</b>	<b><u>408,754</u></b>	<b><u>271,085</u></b>	<b><u>227,451</u></b>
Highest month-ending balance	524,163	408,754	227,451
Lowest month-ending balance	408,360	271,085	156,328

**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

The Community Corrections Uniform Data Analysis Cash Fund was created by Laws 2003, LB46. This fund shall only be used to support operations costs and analysis relating to the implementation and coordination of the uniform analysis of crime data pursuant to the Community Corrections Act, including associated information technology projects.

Past projects include the automation of pre-sentence investigation reports, development of an interface for problem-solving courts to integrate with JUSTICE (Judicial User System to Improve Court Efficiency), and a number of improvements to the Nebraska Probation Management Information System (NPMIS).

Section 47-633 states that a uniform data analysis fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees are credited to this fund.

In 2012, LB985A, authorized a transfer from this fund to the General Fund of \$226,750 on July 1, 2012. Laws 2011, LB378, authorized a transfer from this fund to the Violence Prevention Cash Fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012. Section 47-632 also allows transfers from the fund to the General Fund at the direction of the Legislature.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Uniform data analysis fee (47-633)	-----	\$1	-----

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,047,893	598,298	884,142
Revenue:			
Uniform data analysis fee	405,047	385,409	371,238
Investment and Miscellaneous Income	16,665	14,527	18,916
Operating Transfers Out	(426,750)	0	0
<b>Total Revenue</b>	<b>(5,038)</b>	<b>399,935</b>	<b>390,154</b>
Expenditures:			
Salaries and Benefits	41,262	52,737	54,419
Operating Expenses	402,482	60,446	297,916
Travel	813	908	519
<b>Total Expenditures</b>	<b>444,557</b>	<b>114,091</b>	<b>352,854</b>
<b>Ending Balance</b>	<b><u>598,298</u></b>	<b><u>884,142</u></b>	<b><u>921,442</u></b>
Highest month-ending balance	1,047,893	884,277	1,051,617
Lowest month-ending balance	588,393	598,298	875,312

**AGENCY 78 - CRIME COMMISSION**

**FUND 27870 - VIOLENCE PREVENTION CASH FUND (81-1451)  
EXPENDED IN PROGRAM 204**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Violence Prevention Cash Fund was created by Laws 2009, LB63, and was effective on May 28, 2009. Section 81-1451 states that the fund shall be administered by the Crime Commission.

There is no revenue source for this fund, such as a court fee, but the statute provides that the State Treasurer shall credit to the fund such money as is transferred to the fund by the Legislature, donated as gifts, bequests, or other contributions to such fund from public or private entities, and made available by any department or agency of the United States if so directed by such department or agency.

Laws 2011, LB378, authorized a transfer from the Community Corrections Uniform Data Analysis Cash Fund to this fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012.

These funds are to be distributed to organizations or governmental entities that have submitted violence prevention plans and that best meet the intent of reducing street and gang violence and reducing homicides and injuries caused by firearms.

Some of the organizations that have received funding are the Urban League of Nebraska, Banister's Leadership Academy, Victory Boxing Club, Hall County Central District Health Department, Family First, Hope Center for Kids, and Impact One Community Connection.

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	484,808	395,396	174,776
Revenue:			
Investment and Miscellaneous Income	13,934	6,105	2,187
Operating Transfers In	200,000	0	0
<b>Total Revenue</b>	<b>213,934</b>	<b>6,105</b>	<b>2,187</b>
Expenditures:			
Aid	303,345	226,725	99,188
<b>Total Expenditures</b>	<b>303,345</b>	<b>226,725</b>	<b>99,188</b>
<b>Ending Balance</b>	<b><u>395,396</u></b>	<b><u>174,776</u></b>	<b><u>77,775</u></b>
Highest month-ending balance	685,803	395,396	174,776
Lowest month-ending balance	395,396	174,776	77,523

**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. A one-time transfer was made to the cash fund in FY2011-12 of donations that had been accounted for in a trust fund.

The fund was established on July 1, 2000, when the Commission was created, and initially contained funds transferred from the Small Business Enterprise Cash Fund and Institutional Cash Fund in the Department of Health and Human Services. Transfers from the fund are authorized at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Net proceeds of vending facilities (71-8612)	% of net proceeds	% of net proceeds	% of net proceeds
Sale of services, supplies and materials (71-8612)	Cost	Cost	Cost

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	149,933	137,136	120,253

Revenue:			
Vending facility/business fees	43,897	41,665	41,702
Interest income	3,942	2,649	2,593
Sale of services, supplies & materials	30,552	22,150	7,341
Miscellaneous	6,839	2,971	6,324
Grants/donations	14,277	12,374	11,591
<b>Total Revenue</b>	<b>99,507</b>	<b>81,809</b>	<b>69,551</b>

Expenditures:			
Personal services	19,589	35,814	22,914
Operations, travel, capital outlay	52,205	47,725	54,783
Government aid	40,510	15,153	8,600
<b>Total Expenditures</b>	<b>112,304</b>	<b>98,692</b>	<b>86,297</b>

<b>Ending Balance</b>	<u><b>137,136</b></u>	<u><b>120,253</b></u>	<u><b>103,507</b></u>
Highest month-ending balance	148,380	157,439	143,694
Lowest month-ending balance	145,222	113,746	110,752

**AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED**

**FUND 28210 – DEAF AND HARD OF HEARING 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.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Hourly rate for interpreter services:			
General assignment:			
1 <sup>st</sup> hour	40.00- 50.00	40.00 – 50.00	40.00 – 50.00
each additional hr.	25.00 - 35.00	25.00 - 35.00	25.00-35.00
QAST Performance Exam	170.00	170.00	170.00
QAST Written Exam	25.00	25.00	25.00

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	18,456	30,310	19,572
Revenue:			
Grants	3,400	32,282	3,833
Interpreter services	2,515	5,955	11,035
Interest	360	437	481
Other	11,000	1,049	
Licensing fees	7,995	2,465	10,835
<b>Total Revenue</b>	<b>25,270</b>	<b>42,188</b>	<b>26,184</b>
Expenditures:			
Agency operations	13,416	52,926	21,058
<b>Total Expenditures</b>	<b>13,416</b>	<b>0</b>	<b>21,058</b>
<b>Ending Balance</b>	<b><u>30,310</u></b>	<b><u>19,572</u></b>	<b><u>24,698</u></b>
Highest month-ending balance	30,310	30,310	25,349
Lowest month-ending balance	11,974	18,339	17,791

**AGENCY 83 - AID TO COMMUNITY COLLEGES**

**FUND 28310 NEBRASKA COMMUNITY COLLEGE STUDENT PERFORMANCE  
& OCCUPATIONAL EDUCATION GRANT FUND (85-1540)  
EXPENDED IN PROGRAM 099**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Nebraska Community College Aid Cash Fund was created pursuant to LB305, enacted in 1989. Provisions of LB946, enacted in 2012, renamed the fund the Nebraska Community College Student Performance and Occupational Education Grant Fund. The fund is under the direction of the Nebraska Community College Student Performance and Occupational Education Grant Committee and is administered by the Coordinating Commission for Postsecondary Education. Amounts credited to the fund are to consist of money received by the state in the form of grants or gifts from nonfederal sources and such other amounts as may be transferred or otherwise accrue to the fund. The fund is to be used to provide aid or grants to community colleges pursuant to provisions of section 85-1539.

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

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
None - See Fund Description.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	5,305	5,431	5,537
Revenue:			
Investment income	126	106	109
<b>Total Revenue</b>	126	106	5,646
Expenditures:			
<b>Total Expenditures</b>	0	0	0
<b>Ending Balance</b>	<u>5,431</u>	<u>5,537</u>	<u>5,646</u>
Highest month-ending cash balance	5,431	5,537	5,646
Lowest month-ending cash balance	5,315	5,440	5,546

**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.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Inspection fees:</b>			
Small facility	\$100	\$100	\$100
Medium facility	\$200	\$200	\$200
Large facility	\$500	\$500	\$500
<b>Late fee:</b>			
Small facility	\$50	\$50	\$50
Medium facility	\$50	\$50	\$50
Large facility	\$500	\$500	\$500
<b>Permit application fees:</b>	\$200	\$200	\$200
<b>Annual permit fees:</b>			
Cattle/veal calves/Heifers	.05/head	.05/head	.05/head
Dairy cows	.075/head	.075/head	.075/head
Swine over 55 lbs.	\$2/hundred	\$2/hundred	\$2/hundred
Swine under 55 lbs.	.50/hundred	.50/hundred	.50/hundred
Sheep/Lambs	.50/hundred	.50/hundred	.50/hundred
Chicken and turkeys	.50 to 1.50/thous.	.50 to 1.50/thous.	.50 to 1.50/thous.
Horses	.10/head	.10/head	.10/head

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	387,969	440,057	418,548
<b>Revenue:</b>			
Licensing and examining fees	338,432	279,249	342,804
Interest	8,160	6,621	8,090
Miscellaneous	1,850	1,396	25,228
Transfers out	0	0	0
<b>Total Revenue</b>	<b>348,442</b>	<b>287,266</b>	<b>376,122</b>
<b>Expenditures:</b>			
Operations	296,354	308,775	314,287
<b>Total Expenditures</b>	<b>296,354</b>	<b>308,775</b>	<b>314,287</b>
<b>Ending Balance</b>	<b>440,057</b>	<b>418,548</b>	<b>480,383</b>
Highest month-ending balance	458,239	485,404	529,735
Lowest month-ending balance	231,447	72,283	328,771

**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 to administer and develop the Department's Clean Air Act permitting program. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Emission Fee (per ton of emissions)	\$64	\$65	\$67

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	2,092,604	3,055,006	3,098,505

Revenue:			
General Business Fees	3,407,696	2,699,486	2,160,484
Interest	45,662	37,811	39,722
Miscellaneous	8,568	6,702	5,793
<b>Total Revenue</b>	<b>3,461,926</b>	<b>2,743,999</b>	<b>2,205,999</b>

Expenditures:			
Operations	2,499,524	2,700,500	2,669,343
<b>Total Expenditures</b>	<b>2,499,524</b>	<b>2,700,500</b>	<b>2,669,343</b>

<b>Ending Balance</b>	<b><u>3,055,006</u></b>	<b><u>3,098,505</u></b>	<b><u>2,635,161</u></b>
Highest month-ending balance	3,054,566	3,098,065	3,096,072
Lowest month-ending balance	856,229	802,978	901,573

**AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY**

**FUND 28345 – AIR CONSTRUCTION PERMIT FEE FUND (81-1505.06)  
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Legislature passed LB 449 in 2004, which provides the Department the authority to assess construction permit application fees. Fees are fixed based upon emissions potential of the entire facility. The fees generated through this program are used to pay a portion of the costs associated with processing construction permit applications. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Permit fees (81-1505.06)	\$250, \$1,500 or \$3,000, based upon emissions potential		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	89,425	91,723	135,571
Revenue:			
Business fees	69,750	81,137	64,804
Interest	2,157	2,158	2,335
Miscellaneous	573	-1,384	-2,031
<b>Total Revenue</b>	<b>72,480</b>	<b>81,911</b>	<b>65,108</b>
Expenditures:			
Air quality program	70,182	38,063	172,330
<b>Total Expenditures</b>	<b>70,182</b>	<b>38,063</b>	<b>172,330</b>
<b>Ending Balance</b>	<b><u>91,723</u></b>	<b><u>135,571</u></b>	<b><u>28,349</u></b>
Highest month-ending balance	97,746	135,571	143,700
Lowest month-ending balance	85,844	104,783	28,349

**AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY**

**FUND 28350 - REMEDIAL ACTION PLAN MONITORING FUND (81-15,183)  
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn

The Remedial Action Plan Monitoring Fund was established through legislation adopted in 1994. The fund receives voluntary payments made by public and private entities to finance the administration and oversight expenses of the Department of Environmental Quality when the agency monitors voluntary remedial action plans. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Voluntary payments (81-15,184)	An application fee of \$2,000 and a participation fee of \$3,000 is required for an applicant to enter the program. Ongoing additional costs incurred by the		
Department is reimbursed by the applicant under a payment plan.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	61,021	47,390	67,105
Revenue:			
Professional and technical services	102,254	136,977	98,962
Interest	1,455	1,153	1,046
Miscellaneous	34,940	10,948	0
<b>Total Revenue</b>	138,649	149,078	100,008
Expenditures:			
Operations	152,280	129,363	123,621
<b>Total Expenditures</b>	152,280	129,363	123,621
<b>Ending Balance</b>	<u>47,390</u>	<u>67,105</u>	<u>43,492</u>
Highest month-ending balance	69,912	82,076	60,991
Lowest month-ending balance	44,847	43,790	39,412

**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 in 1992 to receive landfill permit and operation fees and solid waste disposal fees charged under the Integrated Solid Waste Management Act. The revenues deposited in the fund are used by the Department of Environmental Quality to regulate solid waste facilities in the State of Nebraska. This fund receives half of the disposal fee charged under the Integrated Solid Waste Management Act. The Department may also use this fund for certain remediation activities. Ongoing transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Disposal fee (13-2042) (50% if the deposits from Fund 28390)		\$1.25 per ton or per 3 cubic yards of compacted waste, or per 6 cubic yards of uncompact waste	
Permit and operation fees (13-2041)		Established by Environmental Quality Council	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	378,674	581,909	760,036
Revenue:			
General business fees/taxes	1,714,927	1,755,522	1,791,490
Interest	13,473	16,581	17,598
Miscellaneous	-32,528	632	3,805
<b>Total Revenue</b>	<b>1,695,872</b>	<b>1,772,735</b>	<b>1,812,893</b>
Expenditures:			
Solid Waste Management	1,492,637	1,594,608	1,831,888
<b>Total Expenditures</b>	<b>1,492,637</b>	<b>1,594,608</b>	<b>1,831,888</b>
<b>Ending Balance</b>	<b><u>581,909</u></b>	<b><u>760,036</u></b>	<b><u>741,041</u></b>
Highest month-ending balance	738,661	1,042,402	1,036,729
Lowest month-ending balance	306,092	759,397	740,403

**AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY**

**FUND 28390 - WASTE REDUCTION AND RECYCLING INCENTIVE FUND (81-15,160)  
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Waste Reduction and Recycling Incentive Fund was established in 1990 to receive funds from the fee placed upon the sale of new tires and an annual business fee. The fund is used to provide state aid for waste reduction and recycling projects. The fund also receives one-half of the disposal fee charged under the Integrated Solid Waste Management Act.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Tire fee (per tire sold at retail) (81-15,162)	\$1	\$1	\$1
Business fee (annual) (81-15,163)	----- \$25 if retail sales over \$50,000 per location -----		
Disposal fee (13-2042) (50% deposited in Fund 28380)	\$1.25 per ton or per 3 cubic yards of compacted waste; or per 6 cubic yards of uncompacted waste		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	4,036,697	5,036,358	5,717,580

Revenue:			
Waste and tire fees	2,491,066	2,557,532	2,641,804
Business fee	1,297,439	1,354,013	1,397,332
Interest	109,220	98,325	105,877
Miscellaneous	-112,622	-120,000	-21,089
<b>Total Revenue</b>	<b>3,785,103</b>	<b>3,889,870</b>	<b>4,123,924</b>

Expenditures:			
Waste Reduction and Recycling	2,785,442	3,208,648	4,722,677
<b>Total Expenditures</b>	<b>2,785,442</b>	<b>3,208,648</b>	<b>4,722,677</b>

<b>Ending Balance</b>	<u>5,036,358</u>	<u>5,717,580</u>	<u>5,118,827</u>
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Highest month-ending balance	5,326,653	5,717,028	5,797,191
Lowest month-ending balance	4,103,445	4,528,877	4,853,269

**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 was established in 1979 to receive revenue from the annual litter fee assessed on manufacturers, wholesalers and retailers. The funds are subsequently used for state aid to provide for litter reduction and recycling education, recycling and clean-up projects, and Department of Environmental Quality administration of the program. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Litter fee (annual) (81-1559 and 81-1560.01)		\$175 per \$1million in gross proceeds (all years)	

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	489,120	765,554	669,404
Revenue:			
Litter tax	2,185,347	2,018,388	1,894,341
Interest	36,745	28,725	32,587
Miscellaneous	21,813	15,242	23,326
<b>Total Revenue</b>	<b>2,243,905</b>	<b>2,062,355</b>	<b>1,950,254</b>
Expenditures:			
Litter Reduction Act	1,967,471	2,158,505	1,087,511
<b>Total Expenditures</b>	<b>1,967,471</b>	<b>2,158,505</b>	<b>1,087,511</b>
<b>Ending Balance</b>	<b><u>765,554</u></b>	<b><u>669,404</u></b>	<b><u>1,532,147</u></b>
Highest month-ending balance	2,517,562	2,634,413	2,335,095
Lowest month-ending balance	669,332	668,858	560,195

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Professional fees (81-1505, 81-1521.09)	SEE NARRATIVE		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	131,501	44,779	130,671
Revenue:			
Professional/technical	171,515	220,502	110,623
Interest	2,861	1,324	2,356
Miscellaneous	-71,426	24,827	66
<b>Total Revenue</b>	<b>102,950</b>	<b>246,653</b>	<b>113,045</b>
Expenditures:			
Operations	189,672	160,761	126,087
<b>Total Expenditures</b>	<b>189,672</b>	<b>160,761</b>	<b>126,087</b>
<b>Ending Balance</b>	<b><u>44,779</u></b>	<b><u>130,671</u></b>	<b><u>117,629</u></b>
Highest month-ending balance	69,536	130,671	140,231
Lowest month-ending balance	4,596	29,909	97,886

**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 directly to Natural Resources Districts, who remit the state's share of the fee to the Chemigation Costs Fund. LB 272, passed in 2014, gave the NRDs the ability to set their own fee for chemigation activities. Regardless of the NRD, the state retains the same fee from the revenue collection. The breakdown of state fees are:

Initial registration: \$ 5 state  
 Renewal fee: \$ 2 state  
 Emergency permit: \$10 state  
 Special permit fee: \$ 2 state

NRD fees range from:

Initial registration: \$30 to \$75  
 Renewal fee: \$10 to \$50  
 Emergency permit: \$100 to \$500  
 Special permit fee: \$15 to \$100

Funds received by the state are utilized to contract for training services and to pay for agency expenses.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Initial permit applic. fee (46-1121)	\$ 30	\$ 30	\$ 30
Annual permit renewal fee (46-1121)	\$10	\$10	\$10
Emergency permit (46-1119)	\$100	\$100	\$100
Special permit fee (46-1121)	\$10	\$10	\$10

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	58,864	75,748	106,424

Revenue:			
Registration fees	52,776	50,756	56,925
Interest	1,640	1,789	1,912
Miscellaneous	0		
<b>Total Revenue</b>	<b>54,416</b>	<b>52,545</b>	<b>58,837</b>

Expenditures:			
Operations	37,342	21,879	90,394
<b>Total Expenditures</b>	<b>37,342</b>	<b>21,879</b>	<b>90,394</b>

<b>Ending Balance</b>	<u>75,758</u>	<u>106,424</u>	<u>74,867</u>
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Highest month-ending balance	78,408	106,425	104,959
Lowest month-ending balance	62,182	77,106	70,354

**AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY**

**FUND 28450 - WASTEWATER TREATMENT OPERATOR CERTIFICATION  
CASH FUND (81-15,143)  
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wastewater Treatment Operator Certification Cash Fund was established to receive fees collected under the Wastewater Treatment Operator Certification Act. Proceeds of the fund are used by the Department to pay for administrative costs related to the act. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Application for certification by examination	\$150	\$150	\$150
Application for certification by reciprocity	150	150	150
Application for renewal of certificate	150	150	150
Application for one-year temporary certificate	125	125	125
Application for retesting (rescinded in 2014)	125	125	NA
Alternative test (rescinded in 2014)	150	150	NA
Non-discharging lagoon four-year registration exemption	100	100	100

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	9,887	30,667	28,655
Revenue:			
Registration fees	29,025	1,625	100
Interest	490	550	541
Examination fees	87,100	81,015	89,893
Miscellaneous	-150	-73	-75
<b>Total Revenue</b>	<b>116,465</b>	<b>83,117</b>	<b>90,459</b>
Expenditures:			
Operations	95,685	85,129	88,745
<b>Total Expenditures</b>	<b>95,685</b>	<b>85,129</b>	<b>88,745</b>
<b>Ending Balance</b>	<b><u>30,667</u></b>	<b><u>28,655</u></b>	<b><u>30,370</u></b>
Highest month-ending balance	34,125	30,621	30,149
Lowest month-ending balance	7,557	24,226	25,688

**AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY**

**FUND 28451 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM PERMIT AND APPROVAL CASH FUND  
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Private Onsite Wastewater Treatment System Permit and Approval Cash Fund was created in 2007 for the administration of application fees for permits and subdivision review and approvals collected pursuant to the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. The fund is used to cover the direct and indirect costs related to review of submitted plans and specifications and issuance of permits and approvals. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Permit application fee	\$450	\$450	\$450
Subdivision application fee*	\$450	\$450	\$450
*Fee is per each subject lot less than three acres being developed or subdivided			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	18,742	36,809	17,437

Revenue:			
Business fees	61,920	25,810	113,820
Interest	767	331	374
Miscellaneous	-50	0	-450
<b>Total Revenue</b>	<b>62,637</b>	<b>26,141</b>	<b>113,744</b>

Expenditures:			
Drinking water	38,170	45,513	42,978
<b>Total Expenditures</b>	<b>38,170</b>	<b>45,513</b>	<b>42,978</b>

<b>Ending Balance</b>	<u><b>36,809</b></u>	<u><b>17,437</b></u>	<u><b>88,203</b></u>
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Highest month-ending balance	41,992	34,138	88,203
Lowest month-ending balance	7,557	3,900	5,453

**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

The Private Onsite Wastewater Treatment System Certification and Registration Cash Fund was established to receive fees collected under the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. Proceeds deposited in the fund are used to pay for administrative expenses related to the act. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Certificate of examination for Master Installer Master Pumper, Soil Evaluator or Inspector	\$300	\$300	\$300
Certificate of examination for Journeyman Installer or Journeyman Pumper	\$100	\$100	\$100
Certificate by hardship for Journeyman Installer Or Journeyman Pumper	\$100	\$100	\$100
Renewal of Master certificate	\$300	\$300	\$300
Renewal of Journeyman certificate	\$100	\$100	\$100
Certificate examination fee	\$50	\$50	\$50
Registration for Onsite System	\$140	\$140	\$140
Application for permit	\$450	\$450	\$450
Application for Subdivision review & approval	\$450	\$450	\$450
Registration late fee – 40 to 90 days late	\$150	\$150	\$150
Registration late fee – More than 90 days late	\$450	\$450	\$450

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	353,951	324,863	385,850
Revenue:			
General Business fees	237,028	422,393	171,477
Interest	8,385	7,477	7,095
Examination Fees	10,790	1,650	0
Miscellaneous	10,029	6,520	3,499
<b>Total Revenue</b>	<b>266,232</b>	<b>438,040</b>	<b>182,071</b>
Expenditures:			
Operations	295,320	377,053	333,926
<b>Total Expenditures</b>	<b>295,320</b>	<b>377,053</b>	<b>333,926</b>
<b>Ending Balance</b>	<b><u>324,863</u></b>	<b><u>385,850</u></b>	<b><u>233,955</u></b>
Highest month-ending balance	372,879	465,846	389,343
Lowest month-ending balance	324,863	340,453	231,615

**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 is established for administering loans or fees collected pursuant to the Wastewater Treatment Facilities Construction Assistance Act. The fund is administered by the Department for the purposes of the act. In 2008, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency wastewater construction; 2) provide small town grants concurrent with loans to communities with a population of less than 10,000 residents; and 3) provide financial assistance for studies relating to compliance with the Clean Water Act. The director of the Department is authorized to transfer money in the Construction Administration Fund to the Wastewater Treatment Facilities Construction Loan Fund to match federal funds or for the purpose of making emergency grants, small town grants, or financial assistance for studies relating to compliance with the Clean Water Act. No other transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Loan repayments	Will vary based upon terms of the loan.		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,985,452	1,713,411	1,408,878
Revenue:			
Interest	36,088	25,546	25,237
Miscellaneous	-442,627	245	609
Business fees	1,062,955	1,076,368	1,183,118
Total Revenue	656,416	1,102,159	1,208,964
Expenditures:			
Operations	928,457	1,406,692	1,084,701
Total Expenditures	928,457	1,408,692	1,084,701
<b>Ending Balance</b>	<u>1,713,411</u>	<u>1,408,878</u>	<u>1,533,141</u>
Highest month-ending balance	1,774,688	1,484,831	1,533,141
Lowest month-ending balance	1,321,931	1,080,547	1,057,122

**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. Section 66-1519 permits transfers from this fund to the General Fund at the direction of the Legislature, although no transfers are scheduled at the present time.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Underground storage tank remediation fees (66-1520):	\$90/tank	\$90/tank	\$90/tank
Petroleum fees (66-1521):			
Motor vehicle fuels (gasoline)	\$.009/gal	\$.009/gal	\$.009/gal
Non-motor vehicle fuels (diesel)	\$.003/gal	\$.003/gal	\$.003/gal

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	3,804,985	2,146,439	2,474,855

Revenue:			
General business fees/taxes	10,942,536	10,929,466	11,091,665
Interest	66,089	44,669	72,895
Operating transfers out	-100,000	-150,000	-100,000
Miscellaneous	193,075	0	255,994
Registration fee	499,139	488,695	492,687
<b>Total Revenue</b>	<b>11,600,839</b>	<b>11,312,830</b>	<b>11,813,241</b>

Expenditures:			
Petroleum Release/UST	13,259,385	10,946,917	8,634,726
<b>Total Expenditures</b>	<b>13,259,385</b>	<b>10,946,917</b>	<b>8,634,726</b>

<b>Ending Balance</b>	<u><b>2,146,439</b></u>	<u><b>2,474,855</b></u>	<u><b>5,653,370</b></u>
Highest month-ending balance	3,836,288	3,179,796	5,663,063
Lowest month-ending balance	2,146,239	2,104,052	2,772,781

**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. In 2007, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency water system construction; 2) provide principal forgiveness, and 3) provide financial assistance for studies relating to compliance with the Safe Drinking Water Act. The director of the Department is authorized to transfer money in the Drinking Water Administration Fund to the Drinking Water Facilities Loan Fund to match federal funds or for the purpose of loan forgiveness. No other transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Loan repayments	Will vary based upon the terms of the loan.		

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,828,722	882,323	1,402,853
Revenue:			
Business fees	927,572	974,912	991,149
Interest	43,699	17,453	27,951
Miscellaneous	-1,430,610	444	-733,587
<b>Total Revenue</b>	-459,339	992,809	285,513
Expenditures:			
Drinking water	487,060	472,279	505,986
<b>Total Expenditures</b>	487,060	472,279	505,986
<b>Ending Balance</b>	<u>882,323</u>	<u>1,402,853</u>	<u>1,182,380</u>
Highest month-ending balance	2,218,515	1,402,854	1,640,812
Lowest month-ending balance	510,419	701,020	1,182,380

## AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

### FUND 28511 - SCHOOL EXPENSE FUND (79-974) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the school retirement system assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
School Retirement System Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	7,982	73,928	134,225
<b>Revenue:</b>			
School Retirement System Assets	2,990,000	2,885,000	3,056,000
Retirement Seminar	29,450	27,520	28,600
Other		3,041	277
<b>Total Revenue</b>	<b>3,019,450</b>	<b>2,915,561</b>	<b>3,084,877</b>
<b>Expenditures:</b>			
Administration	2,953,504	2,855,264	3,156,442
<b>Total Expenditures</b>	<b>2,953,504</b>	<b>2,855,264</b>	<b>3,156,442</b>
<b>Ending Balance</b>	<b><u>73,928</u></b>	<b><u>134,225</u></b>	<b><u>62,660</u></b>
Highest month-ending balance	132,059	213,750	197,409
Lowest month-ending balance	34,398	7,996	34,206

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
State Patrol Retirement Assets		Pro Rata Share	
DROP Program Basis Points (BP) Assessment	35 BP	35 BP	35 BP

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	13,926	16,534	13,841
Revenue:			
State Patrol Retirement Assets	24,000	106,000	95,000
Other	0	45	4
Fees from DROP Members	17,624	21,154	21,615
<b>Total Revenue</b>	<b>41,624</b>	<b>127,199</b>	<b>116,619</b>
Expenditures:			
Administration	39,016	129,892	115,460
<b>Total Expenditures</b>	<b>39,016</b>	<b>129,892</b>	<b>115,460</b>
<b>Ending Balance</b>	<b><u>16,534</u></b>	<b><u>13,841</u></b>	<b><u>15,000</u></b>
Highest month-ending balance	17,320	26,938	25,781
Lowest month-ending balance	14,103	6,417	4,371

**AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS**

**FUND 28531 – JUDGES’ EXPENSE FUND (24-702)  
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the judges’ retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Judges’ Retirement Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	13,261	12,642	12,053
Revenue:			
Judges’ Retirement Assets	42,000	78,045	85,004
<b>Total Revenue</b>	42,000	78,045	85,004
Expenditures:			
Administration	42,619	78,634	82,552
<b>Total Expenditures</b>	42,619	78,634	82,552
<b>Ending Balance</b>	<u>12,642</u>	<u>12,053</u>	<u>14,505</u>
Highest month-ending balance	15,065	25,344	19,070
Lowest month-ending balance	12,346	11,959	2,211

## 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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Fees Charged to Members/Basis Points (BP)	6.5 BP	3.5 BP	5.5 BP

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	29,776	19,765	17,437
<b>Revenue:</b>			
Fees Charged to Members	60,811	71,082	76,196
Investment Income	310	413	143
Other		89	7
<b>Total Revenue</b>	<b>61,121</b>	<b>71,584</b>	<b>76,346</b>
<b>Expenditures:</b>			
Administration	71,132	73,912	87,782
<b>Total Expenditures</b>	<b>71,132</b>	<b>73,912</b>	<b>87,782</b>
<b>Ending Balance</b>	<b><u>19,765</u></b>	<b><u>17,437</u></b>	<b><u>6,001</u></b>
Highest month-ending balance	24,065	28,080	14,773
Lowest month-ending balance	3,298	17,437	1,276

**AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS**

**FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314)  
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERs) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fees Charged to Members/Basis Points (BP)	5 BP	3 BP	1.5 BP

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	43,242	123,902	130,701
Revenue:			
Investment Income	2,311	2,234	2,945
Fees Charged to Members	316,336	214,885	177,472
Seminars	6,520	2,420	2,640
Other Financing Sources	18,856	223	13
<b>Total Revenue</b>	<b>344,023</b>	<b>219,762</b>	<b>183,070</b>
Expenditures:			
Administration	263,363	212,963	175,335
<b>Total Expenditures</b>	<b>263,363</b>	<b>212,963</b>	<b>175,335</b>
<b>Ending Balance</b>	<b><u>123,902</u></b>	<b><u>130,701</u></b>	<b><u>138,436</u></b>
Highest month-ending balance	141,309	130,702	172,854
Lowest month-ending balance	69,514	99,699	138,498

## 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.

<b>Schedule of Fees and Taxes</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Fees Charged to Members/Basis Points (BP)	0 BP	0 BP	0 BP

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	132,405	56,186	11,396
<b>Revenue:</b>			
Investment Income	2,943	444	319
Seminars	1,300	590	980
Fees charged to members	47,224	71,945	109,635
Other Financing Sources	15	223	87
<b>Total Revenue</b>	<b>51,482</b>	<b>73,202</b>	<b>111,021</b>
<b>Expenditures:</b>			
Administration	127,701	117,992	91,788
<b>Total Expenditures</b>	<b>127,701</b>	<b>117,992</b>	<b>91,788</b>
<b>Ending Balance</b>	<b><u>56,186</u></b>	<b><u>11,396</u></b>	<b><u>30,629</u></b>
Highest month-ending balance	171,142	44,867	30,660
Lowest month-ending balance	56,186	5,778	8,256

**AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS**

**FUND 28580 – STATE EMPLOYEES’ CASH BALANCE RETIREMENT EXPENSE FUND (84-1314)  
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state employees’ cash balance retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
State Employees’ Cash Balance Retire. Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	50,400	55,553	23,346
Revenue:			
Investment Income	1,145	736	719
Seminars	6,580	7,790	8,970
State Employees’ Cash Balance Assets	431,485	427,195	532,430
Other Financing Sources	0	532	42
<b>Total Revenue</b>	<b>439,210</b>	<b>436,253</b>	<b>542,161</b>
Expenditures:			
Administration	434,057	468,460	553,935
<b>Total Expenditures</b>	<b>434,057</b>	<b>468,460</b>	<b>553,935</b>
<b>Ending Balance</b>	<b><u>55,553</u></b>	<b><u>23,346</u></b>	<b><u>11,572</u></b>
Highest month-ending balance	77,609	63,862	34,656
Lowest month-ending balance	4,166	4,481	8,365

**AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS**

**FUND 28585 – STATE EMPLOYER EXPENSES FUND (84-1321.01)  
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was created in 2005. According to 23-2319.02(2) the fund is to be used to meet administrative expenses of the State Employee Retirement System when funds available in the State Employees Defined Contribution Retirement Expenses Fund or the State Employees Cash Balance Retirement Expenses Fund make such use reasonably necessary. The director of NPERS is to certify to the DAS Accounting Administrator when accumulated employer account forfeiture funds are available to reduce the state contribution. The DAS Accounting Administrator is to transfer the amount reduced from the state contribution from the Imprest Payroll Distributive Fund to the State Employer Retirement Expense Fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Not Applicable, see narrative.			

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Beginning Balance	1,040,703		
Revenue:			
State Retirement Systems Assets			
Investment Income			
Other	(1,040,703)		
Total Revenue	(1,040,703)	0	0
Expenditures:			
Administration			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>		
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	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.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
County Employee Cash Bal. Retire. Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	39,852	42,088	14,784
Revenue:			
Investment Income	834	550	607
Seminars	1,720	2,210	2,800
County Employee Cash Balance Assets	284,524	297,712	309,030
Other Financing Sources	235	989	620
<b>Total Revenue</b>	<b>287,313</b>	<b>301,461</b>	<b>313,057</b>
Expenditures:			
Administration	285,077	328,765	309,236
<b>Total Expenditures</b>	<b>285,077</b>	<b>328,765</b>	<b>309,236</b>
<b>Ending Balance</b>	<b><u>42,088</u></b>	<b><u>14,784</u></b>	<b><u>18,605</u></b>
Highest month-ending balance	57,386	43,032	32,893
Lowest month-ending balance	9,201	7,373	16,534

**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.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Maximum Dry Bean Checkoff (2-3755)	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.
Actual checkoff assessed	10¢/hundwt.	10¢/hundwt.	10¢/hundwt.

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	138,080	103,626	54,557
Revenue:			
Grain and Seed tax	267,236	289,607	365,927
Refunds	-7,304	-4,440	-6,600
Interest	2,868	1,799	1,994
Miscellaneous	863	3,091	12,295
<b>Total Revenue</b>	<b>263,663</b>	<b>290,057</b>	<b>373,616</b>
Expenditures:			
Dry Bean Commission	298,117	339,126	297,161
<b>Total Expenditures</b>	<b>298,117</b>	<b>339,126</b>	<b>297,161</b>
<b>Ending Balance</b>	<b><u>103,626</u></b>	<b><u>54,557</u></b>	<b><u>131,012</u></b>
Highest month-ending balance	189,878	144,760	173,511
Lowest month-ending balance	57,443	17,597	32,051

**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.

Pursuant to Laws 2013, LB 79, a transfer of \$630,870 was made to this fund from the Campaign Finance Limitation Act Cash Fund.

Transfers from the fund are authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Report fees	Actual Cost	Actual Cost	Actual Cost
Three quarters of lobbyist registration (49-1482):			
Uncompensated lobbyist	\$11.25/principal	\$11.25/principal	\$11.25/principal
Compensated lobbyist	\$150.00/principal	\$150.00/principal	\$150.00/principal

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	145,308	776,437	748,587
Revenue:			
Lobbyist registration fees	113,239	116,208	118,129
Interest income	5,142	14,592	15,065
Other/Transfers	631,061	27,794	61,050
<b>Total Revenue</b>	<b>749,442</b>	<b>158,594</b>	<b>194,244</b>
Expenditures:			
Personal Services	116,056	183,048	112,875
Operating Expenses	2,257	3,396	22,270
<b>Total Expenditures</b>	<b>118,313</b>	<b>186,444</b>	<b>135,145</b>
<b>Ending Balance</b>	<b><u>776,437</u></b>	<b><u>748,587</u></b>	<b><u>807,686</u></b>
Highest month-ending balance	805,523	780,398	812,830
Lowest month-ending balance	128,182	715,728	729,594

**AGENCY 88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD**

**FUND 21890 - CORN DEVELOPMENT, UTILIZATION & MARKETING FUND (2-3633)  
EXPENDED IN PROGRAM 384**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Corn Development, Utilization and Marketing Fund is established in law to fund the Corn Resources Act. The Nebraska Corn Board is directed to carry out corn development, utilization and marketing programs and employ staff. The fund receives revenue from an excise tax placed upon corn that is designated for deposit in the fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Maximum corn checkoff rate per bushel sold (2-3623)	5/10 of 1¢	5/10 of 1¢	5/10 of 1¢
Actual checkoff assessed:	5/10 of 1¢	5/10 of 1¢	5/10 of 1¢

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	1,188,922	1,915,491	2,231,630

Revenue:			
Corn Fees	5,021,313	6,836,430	7,117,457
Interest	41,271	47,113	57,601
Miscellaneous	50,320	48,048	164,916
<b>Total Revenue</b>	<b>5,112,904</b>	<b>6,931,591</b>	<b>7,339,974</b>

Expenditures:			
Corn Board	4,386,335	6,615,452	7,426,297
<b>Total Expenditures</b>	<b>4,386,335</b>	<b>6,615,452</b>	<b>7,426,297</b>

<b>Ending Balance</b>	<u>1,915,491</u>	<u>2,231,630</u>	<u>2,145,307</u>
Highest month-ending balance	2,996,532	3,823,928	4,093,404
Lowest month-ending balance	1,039,241	1,311,253	1,350,647

**AGENCY 91 – NEBRASKA TOURISM COMMISSION**

**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.) Through FY11-12, lodging tax proceeds were deposited in the fund and used for the activities of the Travel and Tourism Division of the Department of Economic Development. Beginning in FY12-13, administration of the fund was transferred to the Nebraska Tourism Commission, a newly-created state agency. The Commission coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities. Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Lodging tax (81-1253)	1% on total hotel/motel/campground charge		

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,487,734	2,018,494	2,792,504

Revenue:			
Lodging tax	4,409,932	4,582,832	4,993,843
Interest	50,627	59,118	58,521
Miscellaneous	88,928	-45,025	6,807
<b>Total Revenue</b>	<b>4,549,487</b>	<b>4,596,925</b>	<b>5,059,171</b>

Expenditures:			
Visitor's promotion	4,018,727	3,822,915	5,332,041
<b>Total Expenditures</b>	<b>4,018,727</b>	<b>3,822,915</b>	<b>5,332,041</b>

<b>Ending Balance</b>	<b><u>2,018,494</u></b>	<b><u>2,792,504</u></b>	<b><u>2,519,634</u></b>
Highest month-ending balance	2,667,716	3,700,280	3,216,994
Lowest month-ending balance	1,716,786	2,057,880	2,358,872

**AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD**

**FUND 21900 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING FUND (2-4018)  
EXPENDED IN PROGRAM 406**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Grain Sorghum Development, Utilization and Marketing Fund is established to provide funding to carry out the Grain Sorghum Resources Act, including grain sorghum development, utilization and marketing programs, hiring staff and maintaining an agency office. An excise tax on all grain sorghum sold in Nebraska is established in law and deposited in the fund. Transfers from the fund are not authorized under existing law.

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
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

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	72,121	43,451	36,161
Revenue:			
Grain Sorghum Fees	24,268	41,693	66,267
Interest	1,315	630	732
Miscellaneous	508	2,988	2,541
<b>Total Revenue</b>	<b>26,091</b>	<b>45,311</b>	<b>69,540</b>
Expenditures:			
Grain Sorghum Development	54,761	52,601	33,991
<b>Total Expenditures</b>	<b>54,761</b>	<b>52,601</b>	<b>33,991</b>
<b>Ending Balance</b>	<b>43,451</b>	<b>36,161</b>	<b>71,710</b>
Highest month-ending balance	68,119	51,620	69,337
Lowest month-ending balance	39,982	22,664	22,728

**AGENCY 93 - TAX EQUALIZATION AND REVIEW COMMISSION**

**FUND 29310 - TAX EQUALIZATION AND REVIEW COMMISSION CASH FUND (77-5031)  
EXPENDED IN PROGRAM 115**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Equalization and Review Commission Cash Fund was created in 1997 by LB 270. Revenues come from two sources: (1) a fee for each appeal filed, and (2) billing other agencies or persons for services performed. Expenditures may be used to carry out provisions of the Tax Equalization and Review Commission Act

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

<b>Schedule of Fees and Taxes</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Appeal Fee (77-5013) :	\$25	\$25	\$25
Performing Services (77-5031) :	--- Bill for actual amount expended ---		

<b>Fund Summary</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	145,192	133,372	105,360
Revenue:			
General Business Fees	56,544	56,925	41,025
Investment Interest	3,627	2,612	1,790
Other Revenues	-223	-386	0
Sale of Surplus Property	5	222	25
Operating Transfers Out	0	0	0
<b>Total Revenue</b>	<b>59,953</b>	<b>59,373</b>	<b>42,840</b>
Expenditures:			
Salary	0	0	0
Benefits	5,233	6,436	6,426
Operating	62,864	75,933	79,892
Travel	3,677	5,016	7,298
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>71,774</b>	<b>87,385</b>	<b>93,616</b>
<b>Ending Balance</b>	<b><u>133,371</u></b>	<b><u>105,360</u></b>	<b><u>54,584</u></b>
Highest month-ending balance	173,803	161,453	110,963
Lowest month-ending balance	133,371	106,402	54,884

**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

The Commission on Public Advocacy Operations Cash Fund was created by Laws 2002, LB876. It replaced the County Revenue Assistance Fund, and any money remaining in that fund was transferred to the Commission on Public Advocacy Operations Cash Fund. The fund shall be used for the operations of the Commission on Public Advocacy. Under the DNA Testing Act, if the court determines a person to be indigent, the costs shall be paid by the commission. The commission pays for DNA tests from the fund.

Section 33-156 provides that an indigent defense fee shall be taxed as costs for each case filed in each county court and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees shall be credited to this fund.

Laws 2011, LB463, authorized the following transfers from this fund:

- On July 1, 2011, \$100,000 to the Supreme Court Education Fund. The State Court Administrator shall use these funds to assist the juvenile justice system in providing prefiling and diversion programming designed to reduce excessive absenteeism and unnecessary involvement with the juvenile justice system; and
- To the Court Appointed Special Advocate Fund:
  - On July 1, 2011, \$100,000; and
  - On July 1, 2012, \$200,000.

Laws 2012, LB969, authorized a transfer of \$60,000 from the Commission on Public Advocacy Operations Cash Fund to the Nebraska State Patrol Cash Fund on July 1, 2012. The State Patrol shall use such funds to contract with the University of Nebraska to study sex offender recidivism data before and after the passage of Laws 2009, LB285, which changed the Nebraska sex offender classification system from an evaluation of risk assessment system to an offense-based assessment system in the attempt by the state to comply with federal requirements under the Adam Walsh Child Protection and Safety Act of 2006.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Indigent Defense Fee (33-156)		----- \$3 -----	

**AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY**

**FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921)  
EXPENDED IN PROGRAM 425, CONT'D.**

<b>Fund Summary</b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	1,542,320	1,332,308	1,333,690
Revenue:			
Indigent Defense Fee	1,092,517	1,043,201	1,010,728
Investment and Miscellaneous Income	31,892	27,130	26,965
Operating Transfers Out	(260,000)	0	0
<b>Total Revenue</b>	<b>864,409</b>	<b>1,070,332</b>	<b>1,037,694</b>
Expenditures:			
Salaries and Benefits	857,913	865,265	893,232
Operating Expenses	160,319	140,416	159,222
Travel	53,547	54,816	56,649
Capital Outlay	2,643	8,452	2,431
<b>Total Expenditures</b>	<b>1,074,422</b>	<b>1,068,949</b>	<b>1,111,534</b>
<b>Ending Balance</b>	<b><u>1,332,308</u></b>	<b><u>1,333,690</u></b>	<b><u>1,259,849</u></b>
Highest month-ending balance	1,542,320	1,349,216	1,341,717
Lowest month-ending balance	1,291,963	1,331,275	1,259,849

**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

The Legal Aid and Services Fund was created by Laws 1997, LB729. Section 25-3002 states that money in the fund shall be used to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall distribute all money in the fund periodically in the form of grants to service providers of civil legal services to eligible low-income persons pursuant to section 25-3004. Any money remaining in the Fund on December 31 of any year shall be distributed in the following year. Examples of recipients include Legal Aid, law school clinics, and mediation centers. Transfers from the fund are not authorized under existing law.

Section 33-107.01 states that a legal services fee shall be taxed as costs in each case filed in each separate juvenile court and district court, including appeals to such courts, and on each case filed in county court except small claims court, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. Section 33-107.02 states that a docket fee shall be collected by the clerk of the county court or the clerk of the district court for each proceeding to modify a decree of dissolution or annulment of marriage, a modification of an award of child support, or a modification of child custody, parenting time, visitation, or other access as defined in section 43-2922. Of the sixty-five-dollar docket fee, fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.

Laws 2013, LB199, transferred \$500,000 in both FY2013-14 and FY2014-15 from the Securities Act Cash Fund to the Legal Aid and Services Fund. This transfer was part of a larger transfer intended to reallocate funds received by the State of Nebraska in FY2011-12 from the national mortgage settlement.

<u>Schedule of Fees and Taxes</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Legal Services Fee (33-107.01)		----- \$5.25 -----	
Docket Fee (33-107.02)		--- Total fee \$65, Fund's share \$15 ---	

<u>Fund Summary</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Beginning Balance</b>	(31)	4,309	123,643

Revenue:			
Legal Services and Docket Fee	2,017,480	1,927,463	1,865,582
Investment and Miscellaneous Income	1,841	5,211	5,984
Operating Transfers In	0	500,000	500,000
<b>Total Revenue</b>	<b>2,019,321</b>	<b>2,432,675</b>	<b>2,371,566</b>

Expenditures:			
Government aid	2,014,981	2,313,341	2,497,337
<b>Total Expenditures</b>	<b>2,014,981</b>	<b>2,313,341</b>	<b>2,497,337</b>

<b>Ending Balance</b>	<u><b>4,309</b></u>	<u><b>123,643</b></u>	<u><b>(2,127)</b></u>
Highest month-ending balance	9,079	395,160	500,702
Lowest month-ending balance	(31)	576	(2,127)

**AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY**

**FUND 20590 - CIVIL LEGAL SERVICES FUND (25-3009)  
EXPENDED IN PROGRAM 429**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2006, LB746, created the Civil Legal Services Fund. Section 25-3008 states that the fund shall be used for grants to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall establish guidelines for the grants. The statute lists the requirements that a civil legal services provider must meet in order to be eligible for grants from this fund. Section 25-3009 states that any money remaining in the fund at the end of a calendar year shall be distributed in the following calendar year.

The revenue to this fund is from a fee taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts for violations of state law or city or village ordinances. See section 25-3010.

This fund was originally under the authority of the Nebraska Supreme Court. Laws 2009, LB35 (sec. 25-3007), moved this fund to the Commission on Public Advocacy on August 30, 2009.

Transfers from the fund are not authorized under existing law.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Civil Legal Services Fee (25-3010)	-----	\$1 -----	-----

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	15,753	681	44
Revenue:			
Civil Legal Services Fee	225,996	218,931	212,918
Investment income	237	171	149
<b>Total Revenue</b>	<b>226,233</b>	<b>219,102</b>	<b>213,066</b>
Expenditures:			
Aid	241,305	219,738	213,100
<b>Total Expenditures</b>	<b>241,305</b>	<b>219,738</b>	<b>213,100</b>
<b>Ending Balance</b>	<b><u>681</u></b>	<b><u>44</u></b>	<b><u>11</u></b>
Highest month-ending balance	15,753	18,485	168
Lowest month-ending balance	26	12	11

**AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY**

**FUND 29430 – LEGAL EDUCATION FOR PUBLIC SERVICE AND RURAL PRACTICE LOAN REPAYMENT ASSISTANCE FUND (7-209)  
EXPENDED IN PROGRAM 425**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2008, LB1014, created the Legal Education for Public Service Loan Repayment Fund. Laws 2014, LB907, renamed the fund the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund.

The fund is to be used to establish a loan forgiveness program for attorneys who provide public legal services or practice in a designated legal profession shortage area. Public legal services are defined as providing legal services to indigent persons while employed by a tax-exempt charitable organization. Designated legal profession shortage area means a rural area located within any county having a population of less than 15,000 people and not included within a metropolitan statistical area, and determined by the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Board to be underserved by available legal representation.

There is no revenue source for this fund, such as a court fee. LB907A transferred \$500,000 from the General Fund to this fund in FY2014-15. Section 7-208 states that the Commission on Public Advocacy may solicit and receive donations from law schools, corporations, nonprofit organizations, bar associations, bar foundations, law firms, individuals, or other sources, and the donations shall be credited to this fund.

Section 7-206 states that the fund shall also consist of application fees. Such application fees should be established at a level anticipated to cover all or most of the administrative costs of the program. Every effort shall be made to minimize administrative costs and the application fee. The maximum award amount is initially \$6,000 per year per recipient but can be increased on an annual basis to adjust for inflation and other relevant factors.

<b><u>Schedule of Fees and Taxes</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Application Fee (7-206)	\$50	\$50	\$25

<b><u>Fund Summary</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
<b>Beginning Balance</b>	0	0	0
<b>Revenue:</b>			
Fees	0	0	800
Investment income	0	0	7,684
Operating Transfers In	0	0	500,000
<b>Total Revenue</b>	0	0	508,484
<b>Expenditures:</b>			
Operating Expenses	0	0	203
Travel	0	0	2,251
Aid	0	0	135,865
<b>Total Expenditures</b>	0	0	138,318
<b>Ending Balance</b>	<u>0</u>	<u>0</u>	<u>370,166</u>
Highest month-ending balance	0	0	503,521
Lowest month-ending balance	0	0	0

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