



LFO Directory of State Agency Programs and Funds

Prepared for:

Members of the 109th

Nebraska Legislature

Prepared by:

Nebraska Legislative Fiscal Office

1007 State Capitol

Lincoln, NE 68509

402-471-2263

2025



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State Agency Descriptions, Programs and Funds

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INTRODUCTION

This report is a publication of the Legislative Fiscal Office, which is a combination of two previously published reports, “A Legislator’s Guide to Nebraska State Agencies” and “State Government Cash and Revolving Funds.” Those reports had been published biennially, on a rotating schedule, for many years, with complimenting information in the guide about Nebraska’s state agencies, their programs, and program expenditures, and information in the cash and revolving fund report specific to funds administered by those agencies. This publication is an attempt to synthesize those two reports and organize the information related to programs and funds for each agency to offer the reader a more comprehensive look at each agency and eliminate redundant information. In addition, the report coordinates the fiscal years for agency budget program expenditures and for funds administered by each agency. This report is published annually.

State agencies are listed in this report by agency number, similar to the organization of the appropriations bill. The first page for each agency provides an agency description and the most recent four fiscal years of agency expenditures by fund type. The page also lists the agency’s budget programs and any funds administered by the agency, including Cash Funds and Revolving Funds. In some instances, the General Fund is listed if the agency administers a fee or miscellaneous tax that is credited to the General Fund. However, unlike other types of funds, while such General Fund receipts are listed under the responsible state agency, 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.

For each agency, the report includes information for each budget program, a statement of the program purpose, and the most recent four fiscal years of program expenditures by fund type. Following the agency’s programs, the report also includes information for each cash or revolving fund administered by the agency, including the statutory authority for the fund, revenue sources for the fund, permitted uses of the fund, the most recent four fiscal years of revenue and expenditures, beginning and ending balances for each year, and a high and low month-ending balance for each year. The general format for the program section follows the previously published “A Legislator’s Guide to Nebraska State Agencies.” The general format for the fund section follows the previously published “State Government Cash and Revolving Funds.”

If additional information is required on any item in this report, it is suggested that the reader refer to the 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 a correction become necessary and for reissues of this document in future years.

Definitions

Throughout this report, expenditure numbers are broken out by various fund types as well as general expenditure categories. A brief definition of these terms might be helpful.

FISCAL YEAR

The states' fiscal year runs from July 1st through June 30th of the following year. The fiscal year covering the period July 1, 2025 through June 30, 2026 is referred to as FY2025-26, FY25-26, or simply FY25.

FUND TYPES

The State of Nebraska utilizes several different types of funds for appropriating and accounting for revenue sources. This structure is somewhat similar to a bank that has several general categories of accounts such as commercial, individual, and trust accounts while under these general types of accounts are many separate and distinct individual accounts. In the state system, the broad types of funds are listed below:

General Fund – Fund 10000- This fund accounts for all the receipts not specified by statute to be credited to another fund. The majority of General Fund revenues come from sales and use taxes, and individual and corporate income taxes. Also deposited into the General Fund are liquor taxes, and portions of the cigarette tax and insurance premium taxes. There is only a single General Fund. Since sales and income tax dollars are deposited in this fund, the level of General Fund spending thus determines the level of sales and income tax rates. For this reason, General Fund revenues, expenditures, and balances are of a primary concern. Of the 79 state agencies expending funds, 48 received some level of General Fund support in FY2024-25.

Cash Funds – 20000 Series - These funds are used to account for the revenues and expenditures of dedicated fees and charges. Unlike the single General Fund, there are more than 300 individual cash funds contained in 75 different agencies. In many instances, an agency has multiple cash 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.

Federal Funds – 40000 Series - Federal funds account for monies received from the federal government either as grants, contracts, or matching funds. Unlike other fund sources, federal fund appropriations are an estimate and agencies are not limited to the amount shown in the appropriation bills though receipts must meet expenditures. Similar to cash funds, there are numerous individual federal funds contained in the accounting system and they are generally limited to specific uses as authorized by the federal program from which the funds came.

Revolving Funds – 50000 Series - These types of funds account for transactions where one agency provides goods or services to another agency. 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, and as such, 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.

Also included in this type is a very small amount of private donations in capital construction, which are combined with Revolving Funds for purposes of this report.

NOTES ON FUND INFORMATION

1. 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.
2. 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.
3. 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.

OPERATIONS, STATE AID, CONSTRUCTION

Expenditures in this report are also broken down into three categories: operations, state aid, and capital construction. And within the "state aid" category, there are two kinds: state aid to individuals/other and state aid to local governments.

Agency Operations accounts for the costs of actually operating state agencies including costs such as employee salaries and benefits, data processing, utilities, vehicle and equipment purchases, fuel and oil, etc...

State Aid accounts for state payments made to local governments, individuals and quasi-governmental units.

Aid to Local Governments accounts for aid payments to local governments that have the authority to levy a property tax such as cities, counties, K-12 schools, community colleges, natural resource districts (NRD's), and educational services units (ESU's). This category includes programs such as state aid to schools (TEEOSA), special education, and homestead exemption reimbursements. State payments to fund part of the K-12 teacher retirement plan are not included under this category as those amounts are credited directly to the teacher retirement fund and are not checks written to school districts nor do those amounts show up as a school revenue or subsequent expenditure.

Aid to Individuals/Other includes programs such as Medicaid, Temporary Assistance to Needy Families (TANF), child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes. This would include entities such as area agencies on aging, mental health regions, and developmental disability regions.

Capital Construction includes costs for new construction and major repairs and renovation of state-owned facilities. The term "major" is used with respect to repair and renovations as relatively small or on-going projects are routinely done within agencies operating budgets. Highway and road construction and maintenance is not included in this category. This is included under cash fund agency operations.

AGENCY AND PROGRAM STRUCTURE

The state uses a program structure to which all appropriations are made. Budget programs are set out in the appropriations bills and are intended to follow functional lines within an agency. Overall, there are 287 budget programs within 80 state agencies. A lump sum appropriation is made to each program by fund type. Individual line items of expenditure (i.e... salaries, data processing, equipment, supplies) are identified in the agency request and subsequently during the expenditure of the appropriated funds, but not for purposes of appropriations.

The only legally valid appropriations are made to budget programs with agency totals being for informational purposes only. Funds can only be shifted from one program to another by action of the Legislature. In some cases, an entire agency is contained in one budget program. This normally occurs when it is a small agency with basically one purpose. A good example is the Board of Barber Examiners. However, there are some examples of very large agencies that are also contained in basically one program, for example the Department of Correctional Services. In this case, the need for flexibility in terms of reallocating funding among the various institutions dictates a broader budget program. In these instances, more detailed data is available through the use of sub-programs during the request and expenditure process.

BUDGET PROCESS AND CHRONOLOGY

The budgetary process is a biennial cycle of submissions, reviews, and appropriations. The full cycle takes almost one complete 12-month period. The following steps basically comprise the cycle as it works during the preparation of a biennial budget.

Step 1 Budget Request Instructions By July 15, statutes require the Dept. of Administrative Services (DAS) to issue instructions and forms for state agencies to use in submitting the budget request for the next two fiscal years.

Step 2 Agency Budget Requests By September 15, agencies must submit their requests to DAS with a copy to the Legislative Fiscal Office (LFO).

Step 3 Staff Review From September through December, analysts for the DAS Budget Division and LFO review agency requests and collect and analyze information justifying the request levels. The DAS-Budget analysis is conducted for the use of the Governor in developing his/her recommendations, the LFO analysis is provided for the Appropriations Committee and Legislature.

Step 4 Governor's Recommendation By statute, the Governor's budget is due by January 15th of each year. In the first year of his/her term, this time is extended until February 1st.

Step 5 Appropriations Committee Initial Review From the middle of January to mid to late February, the Appropriations Committee reviews agency requests and develops a preliminary recommendation. This preliminary recommendation becomes the basis for the agency budget hearings as well as a Preliminary Report required by legislative rules. This report is due 20-30 legislative days after the Governor's budget is submitted during odd numbered years (15-20 legislative days in even numbered years).

Step 6 Agency Budget Hearings From mid-February to mid-March, approximately 4-5 weeks are used to conduct public hearings on the agency request, the Governor's recommendations and Appropriations

Committee preliminary recommendation. During these hearings, agencies, interest groups, and the general public submit requested changes to the Committee preliminary recommendation. Although not done frequently, other standing committees of the Legislature may have hearings on the budgets of those agencies under their subject jurisdiction during this time.

Step 7 Committee Final Recommendation From mid-March to mid to late April, another four weeks is used to review all requests subsequent to the hearings and finalize the Appropriations Committee recommendation that will be sent to the full Legislature. By rule, the budget bills must be submitted to the full Legislature by the 70th legislative day in 90-day sessions, and the 40th day in 60-day sessions, otherwise the Governor's bills are considered as introduced. When the Appropriations Committee sends their recommendations to the full Legislature, the other standing committees again have the opportunity to review and/or hold hearings on the recommendations for the agencies under their jurisdiction.

Step 8 General File Like all other bills, budget bills are subject to amendment on the floor of the Legislature. The only difference is that for budget bills, all amendments must have 25 votes where a simple majority of those voting can amend other bills. This is the first of three stages a legislative bill must follow on its way to passage.

Step 9 Select File This is the second stage of floor debate and again the budget bills are subject to debate and amendment.

Step 10 Final Reading The number of votes required for passage of budget bills depends on whether the bill has the emergency clause (i.e., the bill becomes law immediately after signed by the Governor), and whether the appropriation exceeds the Governor's recommendation. Any bill with the emergency clause (including budget bills) requires a 2/3 vote of the 49 members of the Legislature (33 votes). Since the fiscal year starts on July 1, and voting on budget bills normally occurs at the end of May or first part of June, the mainline budget bills will require the emergency clause in order for agencies to have funding available by the start of the new fiscal year. Some appropriations can go into effect after the fiscal year has begun as the mainline bill provides adequate cash flow until 90 days after the session ends when bills without the emergency clause go into effect. In cases of bills without the emergency clause the number of votes depends on whether the appropriation is in excess of the Governor's recommendation (30 votes) or at or below the Governor's recommendation (simple majority, 25 votes). By legislative rule, all bills which have a General Fund impact (i.e., General Fund "A" bill or General Fund revenue loss) are held on the final stage of consideration until the mainline budget bills have been passed.

Step 11 Governor Vetoes The Governor has five calendar days (excluding Sunday) to sign bills as enacted, let the bill become law without his/her signature, or return the bill with vetoes. In addition to the authority to veto a bill in total, the Governor also has the authority to line-item veto which means the Governor can strike a number and insert a lower number for any specific item of appropriation.

Step 12 Veto Overrides By legislative rule, if more than one item in a bill is vetoed, the Appropriations Committee must make a report to the Legislature within one legislative day. The rules further lay out the order for considering override attempts: (1) the Committee may offer to override the entire bill; (2) the Committee may offer to override selected line-item vetoes; (3) any member of the Legislature may then offer a motion to override the entire bill; and (4) any member may then offer motions to override selected line-item vetoes. In the Committee report, the Appropriations Committee can either recommend or not recommend overrides, or as in some cases, remain silent on the disposition of vetoes. In all cases, veto overrides require 30 votes.

Step 13 Deficit Appropriations A budget enacted for a fiscal year can be amended or changed up to the last day of that fiscal year. Deficit appropriations are changes made to the originally enacted appropriations. There are several chances to amend a biennial budget once it has been enacted. For example, the FY23-24 and FY24-25 biennial budget is enacted in the 2023 Session. Both years can be changed during the 2024 Session, even though at that time, the state will be nine months into FY23-24. The second year of the biennial budget (FY24-25) can be subject to change during the 2024 Session, and again during the 2025 Session.

AGENCY 03 – LEGISLATIVE COUNCIL

DIRECTOR: Chairperson of the
Executive Board
State Capitol Building

**LEGISLATIVE
FISCAL OFFICE:**

Keisha Patent
402-471-0059
kpatent@leg.ne.gov

AGENCY DESCRIPTION

The Legislative Council, created in 1937, consists of the forty-nine Senators in the Legislature. In 1967, the Legislature placed all legislative services and personnel under the Legislative Council. The Legislative Council's Executive Board serves to represent the Council on a regular basis in the routine administration of legislative services and personnel. The Executive Board consists of a Chairman, Vice Chairman, the Speaker of the Legislature, and six members of the Legislature at large. The Chairman of the Appropriations Committee serves as a non-voting ex officio member of the Executive Board.

AGENCY BUDGET PROGRAMS

- Program 001 - Legislators' Salaries
- Program 122 - Legislative Services
- Program 123 - Clerk of the Legislature
- Program 126 - Legislative Research
- Program 127 - Revisor of Statutes
- Program 129 - Legislative Audit Office
- Program 501 - Intergovernmental Cooperation
- Program 504 - Office of Public Counsel (Ombudsman)
- Program 638 - Fiscal and Program Analysis

AGENCY-ADMINISTERED FUNDS

- Fund 20300 - Nebraska Legislative Shared Information System Cash Fund (expended in Prog. 122)
- Fund 20310 - Nebraska Statutes Cash Fund (expended in Prog. 127)
- Fund 20330 - Clerk of the Legislature Cash Fund (expended in Prog. 123)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	22,497,000	23,296,835	23,492,676	28,752,491
Cash	128,619	132,182	203,827	311,144
Federal	0	0	0	32,921
Revolving	0	0	0	0
Total Operations	22,625,619	23,429,017	23,696,503	29,096,556
FTEs	270.30	273.70	280.60	280.90

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 001: LEGISLATORS' SALARIES

PROGRAM PURPOSE

The Nebraska Legislature is the law-making branch of state government. It consists of one house of forty-nine members elected from single member districts on a nonpartisan ballot. The term of office for each member is four years, and the salary is \$1,000 per month.

Prior to 1970 regular sessions of the Legislature were held in odd numbered years. Subsequent to a constitutional amendment in 1970, the Legislature has met in annual sessions which convene on the first Wednesday after the first Monday in January. Sessions held in odd numbered years meet for ninety legislative days, and in even numbered years, for sixty legislative days.

The Legislature conducts its law-making responsibilities through various standing committees and fulfills its administrative responsibilities through select or special committees which are organized for specific purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	626,641	627,436	629,771	631,089
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	626,641	627,436	629,771	631,089
FTEs	49.00	49.00	49.00	49.00

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 122: LEGISLATIVE SERVICES

PROGRAM PURPOSE

This program includes the Legislature's Accounting and Budgeting Office that is responsible for payroll, personnel record keeping, preparation of vouchers, various reports, and the annual budget; ordering of supplies and maintenance of the supply room during the legislative interim; and inventory control.

This program includes the expenses related to operating, equipping, and staffing individual senators' offices. Each senator is authorized to employ a legislative aide and administrative assistant. Reimbursement for Legislators' expenses during legislative sessions is also included in this program.

There are 14 standing, four select, and eight special committees in the Nebraska Legislature. Standing Committees meet regularly during session and conduct public hearings on legislation. The legal counsel and research analysts for these various legislative committees are also included in this program.

This program also includes the Office of Committee Support, which includes committee clerks for the various legislative committees.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	11,616,676	11,491,937	11,279,784	12,926,676
Cash	0	21,694	46,455	79,992
Federal	0	0	0	32,921
Revolving	0	0	0	0
Total Operations	11,616,676	11,513,631	11,326,239	13,039,589
FTEs	127.60	126.80	127.60	112.50

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 123: CLERK OF THE LEGISLATURE

PROGRAM PURPOSE

The Legislative Clerk assists as parliamentarian to the Presiding Officer, compiles a daily and permanent journal, prints and distributes bills and resolutions, compiles the Laws of Nebraska after each session, registers lobbyists, and is the depository for committee and legislative records. This program also includes the Unicameral Information service that provides informational materials to the general public on the legislation being considered by Nebraska lawmakers and is also responsible for issuance of the Nebraska Blue Book which provides a concise reference about the state, its history, constitutional development, and present governmental structure.

This program provides for the specific operating expenses related to the legislative sessions which include Sergeant of Arms, bill room personnel, pages, transcribers, and costs of printing bills.

This program also includes the Legislative Technology Center which provides various computer development and assistance to the entire Legislative Council including the intra-agency network, agency-wide applications, and internet access including the Legislature's Website.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	4,124,716	4,622,203	4,576,262	6,466,158
Cash	53,619	35,489	73,885	131,152
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	4,178,335	4,657,692	4,650,147	6,597,310
FTEs	35.90	38.30	43.90	59.10

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM I26: LEGISLATIVE RESEARCH DIVISION

PROGRAM PURPOSE

The Legislative Research Office provides the Legislative Council with legal and public policy research related to a wide range of policy issues. This office also provides staffing and resources for redistricting and other special projects at the request of the Legislative Council and provides periodic training for legislators and staff. The Legislative Reference Library is also administered by the Legislative Research Office. In addition to maintaining the library collection, staff respond to requests from legislators and staff, archives legislative documents, and processes interlibrary loans.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	645,451	697,757	845,232	985,260
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	645,451	697,757	845,232	985,260
FTEs	6.60	6.60	7.00	7.00

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 127: REVISOR OF STATUTES

PROGRAM PURPOSE

The 1945 Legislature created a permanent office of Revisor of Statutes and in 1967 placed this office within the Legislative Council. The office prepares and approves as to form and draftsmanship all bills, resolutions, and major amendments; and reviews the language of initiative and referendum measures for form and draftsmanship. The Revisor prepares and publishes replacement volumes of the statutes, supplements to the statutes and the General Index. The Revisor also provides legal research when requested or needed by the Legislative Council.

The Revisor provides staff support to the Reference Committee and prepares one-liner descriptions of bills used in referencing documents, agenda preparation, notices of introduced legislation, and other legislative documents.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,441,375	1,513,737	1,484,986	2,056,512
Cash	75,000	75,000	83,488	100,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,516,375	1,588,737	1,568,474	2,156,512
FTEs	14.40	14.50	14.80	14.80

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 129: LEGISLATIVE AUDIT OFFICE

PROGRAM PURPOSE

Legislative performance audits are one form of legislative oversight of state agency programs, focusing on whether the programs are accomplishing the goals intended by the Legislature. The Legislative Audit Office is required to conduct performance audits of certain tax incentive programs, and the Legislative Performance Audit Committee selects additional programs for review. The Committee decides the specific questions to be answered and the Audit Office conducts research and analysis to answer them. To the extent possible, the Office measures an audited program's performance against existing standards identified by the Legislature when the program was created. The Legislative Performance Audit Committee consists of the Speaker of the Legislature, chairpersons of the Executive Board and the Appropriations Committee, and four other senators chosen by the Executive Board.

LB 298 (2025) restructures the Legislative Audit Office and renames it the Division of Legislative Oversight. The Legislative Auditor and supporting audit staff are housed in the new division. Additionally, the Office of the Inspector General of Nebraska Child Welfare, which provides enhanced legislative oversight of the Nebraska child welfare and juvenile justice systems, and the Office of the Inspector General of the Nebraska Correctional System, which provides for increased accountability and oversight of the Nebraska correctional system, are both transferred from the Office of Public Counsel to the newly created division.

The Legislative Performance Audit Committee is eliminated, and LB 298 creates the Legislative Oversight Committee in its place.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	592,501	644,677	668,203	888,115
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	592,501	644,677	668,203	888,115
FTEs	6.60	7.10	6.50	6.50

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 501: INTERGOVERNMENTAL COOPERATION

PROGRAM PURPOSE

This program provides funds for Nebraska membership in the National Conference of State Legislatures (NCSL), Council of State Governments (CSG), Commission on Uniform State Laws, and State and Local Legal Center, and Midwest Interstate Passenger Rail Compact.

This program also includes the expenses related to all travel by Legislators, except reimbursement for expenses during legislative sessions, which is provided through Legislative Services Program 122, and authorized travel of committee staff.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	440,883	445,161	496,846	490,649
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	440,883	445,161	496,846	490,649

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 504: OFFICE OF PUBLIC COUNSEL (OMBUDSMAN)

PROGRAM PURPOSE

The Office of Public Counsel (also known as the Ombudsman's Office) is an independent office designed to receive and investigate wide-ranging complaints relating to administrative agencies of state government. As part of the legislative branch, the office helps provide legislative oversight relating state government programs. The jurisdiction of the office does not include the courts, Legislature, Governor (and immediate staff), federal governmental entities, or political subdivisions except for complaints relating to local jails.

Prior to LB 298 (2025), two other offices are within the Office of Public Counsel. The Office of the Inspector General of Nebraska Child Welfare provides enhanced legislative oversight of the Nebraska child welfare and juvenile justice systems, and the Office of the Inspector General of the Nebraska Correctional System provides for increased accountability and oversight of the Nebraska correctional system. LB 298 transfers these two offices to the newly created Division of Legislative Oversight.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,666,316	1,766,073	2,039,353	2,471,126
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,666,316	1,766,073	2,039,353	2,471,126
FTEs	18.40	18.70	18.70	19.00

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 638: FISCAL AND PROGRAM ANALYSIS

PROGRAM PURPOSE

The Legislative Fiscal Office provides information concerning financial operations of state government, evaluation of agency requests for appropriations, planning for legislative appropriation and control of funds, and analysis of the performance, management, and accomplishments of the programs of state government.

The Legislative Fiscal Office conducts fiscal analysis of each legislative bill and provides this analysis to all legislators prior to the bill's public hearing. The Legislative Fiscal Office also prepares analysis and forecasts which are provided to the Nebraska Economic Forecasting Advisory Board for purposes of deriving official revenue projections.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,342,443	1,487,854	1,472,239	1,836,906
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,342,443	1,487,854	1,472,239	1,836,906
FTEs	12.10	12.50	13.20	13.00

AGENCY 03 – LEGISLATIVE COUNCIL
FUND 20300: NEBRASKA LEGISLATIVE SHARED INFORMATION
SYSTEM CASH FUND
EXPENDED IN PROGRAM 122

STATUTORY AUTHORITY: Section 50-437.

REVENUE SOURCES: Sale of electronic copies of statutes and bills.

PERMITTED USES: Assist in paying the costs of the electronic versions of statutes and bills. Funds can be transferred to the General Fund as provided by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	90,385	97,880	84,880	94,333
Revenue:				
Fee revenue	6,100	6,496	6,821	6,860
Interest	1,395	2,118	2,712	3,125
Adjustment	0	0	0	14,333
Total Revenue	7,495	8,614	9,533	24,318
Expenditures:				
Personal Services	0	0	0	0
Operating	0	21,694	0	0
Equipment	0	0	0	0
Total Expenditures	0	21,694	0	0
ENDING BALANCE	<u>97,880</u>	<u>84,880</u>	<u>94,333</u>	<u>118,651</u>
HIGHEST MONTH-ENDING BALANCE	97,872	103,751	107,501	117,438
LOWEST MONTH-ENDING BALANCE	90,511	95,381	98,247	80,372

AGENCY 03 – LEGISLATIVE COUNCIL
FUND 20310: NEBRASKA STATUTES CASH FUND
EXPENDED IN PROGRAM 127

STATUTORY AUTHORITY: Section 49-708.

REVENUE SOURCES: Sale of statutory supplements and reissued or replacement volumes.

PERMITTED USES: Preparation and production of statutory supplements and reissued or replacement volumes.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	244,577	239,033	233,886	186,306
Revenue:				
Sale of publications	66,012	64,717	30,545	50,258
Interest	3,443	5,136	5,363	5,375
Total Revenue	69,455	69,853	35,908	55,633
Expenditures:				
Personal Services	0	0	0	0
Printing	75,000	75,000	83,488	100,000
Total Expenditures	75,000	75,000	83,488	100,000
ENDING BALANCE	<u>239,033</u>	<u>233,886</u>	<u>186,306</u>	<u>141,940</u>
HIGHEST MONTH-ENDING BALANCE	248,734	289,929	238,356	191,475
LOWEST MONTH-ENDING BALANCE	174,161	218,962	155,501	95,514

AGENCY 03 – LEGISLATIVE COUNCIL
FUND 20330: CLERK OF THE LEGISLATURE CASH FUND
EXPENDED IN PROGRAM 123

STATUTORY AUTHORITY: Section 50-114.05.

REVENUE SOURCES: Lobbyist registration fees are divided between this fund (25%) and the Political Accountability and Disclosure Commission Cash Fund (75%). LB 1104 (2024) increased the fee required from \$200 to \$300 for an application for registration by a lobbyist. Additionally, the bill changed the allocation between this cash fund and the Political Accountability and Disclosure Cash Fund to be 50% of each fee to each fund. The changes begin in FY2024-25.

PERMITTED USES: Funds are used to pay the costs of lobbyist registration and receipt and distribution of required lobbyist statements.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	79,687	70,934	85,397	63,360
Revenue:				
Registration fees	43,911	48,208	49,680	157,675
Interest	955	1,744	2,164	3,010
Other	0	0	4	150
Total Revenue	44,866	49,952	51,848	160,835
Expenditures:				
Personal Services	51,739	32,573	71,357	76,425
Printing	186	181	0	0
Operating & equipment	1,694	2,735	2,528	54,727
Total Expenditures	53,619	35,489	73,885	131,152
ENDING BALANCE	<u>70,934</u>	<u>85,397</u>	<u>63,360</u>	<u>93,043</u>
HIGHEST MONTH-ENDING BALANCE	97,662	102,883	90,111	155,326
LOWEST MONTH-ENDING BALANCE	63,392	63,040	59,968	36,983

AGENCY 05 – SUPREME COURT

DIRECTOR: Corey R. Steel
Room 1220
State Capitol Building
402-471-3730

**LEGISLATIVE
FISCAL OFFICE:** Kenneth Boggs
402-471-0050
kboggs@leg.ne.gov

AGENCY DESCRIPTION

The Nebraska Supreme Court, established in 1867 and located in Lincoln, is Nebraska's highest court. The Nebraska Constitution provides that the Judicial power of the state shall be vested in a Supreme Court, an appellate court, district courts, county courts, and such other courts as may be created by law. The laws are interpreted by a court system consisting of two levels: trial courts and appellate courts.

The Administrative Office of the Courts and Probation provides central administrative services. This includes finance, human resources, technology, public information, education and organization development, legal counsel, and intergovernmental relations.

AGENCY PROGRAMS

- Program 003 – Supreme Court Judges' Salaries
- Program 004 – Court of Appeals Judges' Salaries
- Program 005 – Retired Judges' Salaries
- Program 006 – District and Juvenile Court Judges' Salaries
- Program 007 – County Court Judges' Salaries
- Program 052 – Operations/Aid
- Program 034 – Court Administration/Operations
- Program 034 – Court Administration/Aid
- Program 040 – State Law Library
- Program 396 – County Court System
- Program 399 – District Court Reporters
- Program 405 – Court of Appeals
- Program 067 – Probation Services
- Program 397 – Statewide Probation
- Program 398 – Intensive Supervision Probation
- Program 235 – Probation Contractual Services
- Program 420 – State Specialized Court Operations
- Program 434 – Office of the Public Guardian
- Program 435 – Probation Community Corrections
- Program 437 – Juvenile Justice
- Program 570 – Court Automation

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 20510 – Supreme Court Reports Cash Fund (expended in Prog. 052)
- Fund 20515 – Public Guardianship Cash Fund (expended in Prog. 434)
- Fund 20520 – Probation Cash Fund (expended in Prog. 067)

AGENCY 05 – SUPREME COURT

AGENCY-ADMINISTERED FUNDS (CONT'D.)

- Fund 20530 – Supreme Court Education Fund (expended in Prog. 052)
- Fund 20535 – Court Appointed Special Advocate Fund (expended in Prog. 052)
- Fund 20540 – Supreme Court Automation Cash Fund (expended in Prog. 570)
- Fund 20545 – Nebraska Statutes Distribution Cash Fund (expended in Prog. 052)
- Fund 20550 – Dispute Resolution Cash Fund (expended in Prog. 052)
- Fund 20555 – Parenting Act Fund (expended in Prog. 052)
- Fund 20560 – State Probation Contractual Services Cash Fund (expended in Prog. 235)
- Fund 20565 – AOC Cash Fund (Administratively Created) (expended in Prog. 052)
- Fund 20570 – Counsel for Discipline Cash Fund (expended in Prog. 052)
- Fund 20580 – Probation Program Cash Fund (expended in Progs. 420, 435 & 437)
- Fund 20585 – Bar Commission Cash Fund (Administratively Created) (expended in Prog. 052)
- Fund 20595 – Supreme Court Attorney Services Cash Fund (expended in Prog. 052)

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	187,232,193	198,460,186	235,632,697	240,077,910
Cash	7,170,043	6,330,862	9,966,328	12,673,918
Federal	1,185,124	1,364,909	1,404,900	1,975,080
Revolving	0	0	0	0
Total Operations	195,587,360	206,155,957	247,003,926	254,726,908
STATE AID:				
General	0	270,000	270,226	270,000
Cash	770,000	500,000	590,000	590,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	770,000	1,540,000	860,226	860,000
TOTAL FUNDS:				
General	187,232,193	198,730,186	235,902,923	240,347,910
Cash	7,940,043	6,830,862	10,556,328	13,263,918
Federal	1,185,124	1,364,909	1,404,900	1,975,080
Revolving	0	0	0	0
TOTAL EXPENDITURES:	196,357,360	206,925,957	247,864,151	255,586,908
FTEs	1540.00	1671.10	1581.80	1621.80

AGENCY 05 – SUPREME COURT

PROGRAM 003: SUPREME COURT JUDGES' SALARIES

PROGRAM PURPOSE

Salaries and benefits of the Chief Justice and the judges of the Supreme Court are paid from this program. The salary as of July 1, 2025, or as soon as may be legally paid under the Constitution of Nebraska, is \$228,431 (Section 24-201.01).

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,545,165	1,598,576	1,687,299	1,754,333
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,545,165	1,598,576	1,687,299	1,754,333
FTEs	7.00	7.00	7.00	7.00

PROGRAM 004: COURT OF APPEALS JUDGES' SALARIES

PROGRAM PURPOSE

Salaries and benefits of the six judges of the Court of Appeals are paid from this program. The judges are paid an annual salary of 95% of the salary level of the Supreme Court judges as set out in section 24-1101(3). The salary as of July 1, 2025, or as soon as may be legally paid under the Constitution of Nebraska, is \$217,010.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,281,483	1,314,440	1,392,269	1,485,944
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,281,483	1,314,440	1,392,269	1,485,944
FTEs	6.00	6.00	6.00	6.00

AGENCY 05 – SUPREME COURT

PROGRAM 005: RETIRED JUDGES' SALARIES

PROGRAM PURPOSE

This program provides for the per diem of assigned retired judges. The Supreme Court has the authority to assign retired judges to serve on any court in the state. Retired judges so assigned must indicate their willingness to serve.

Nebraska Constitution Article V Section 12. Nebraska Revised Statutes 24-729 and 24-730.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	124,749	241,836	139,353	309,434
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	124,749	241,836	139,353	309,434
FTEs	0.00	0.00	0.00	0.00

PROGRAM 006: DISTRICT AND JUVENILE COURT JUDGES' SALARIES

PROGRAM PURPOSE

Salaries and benefits for the judges of the District Court and Separate Juvenile Court are paid from this program. The judges are paid an annual salary of 92.5% of the salary level of the Supreme Court judges as set out in section 24-301.01. The salary as of July 1, 2025, or as soon as may be legally paid under the Constitution of Nebraska, is \$211,299.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	13,451,589	14,517,215	15,422,934	16,245,110
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	13,451,589	14,517,215	15,422,934	16,245,110
FTEs	66.00	70.00	69.10	67.00

AGENCY 05 – SUPREME COURT

PROGRAM 007: COUNTY COURT JUDGES' SALARIES

PROGRAM PURPOSE

Salaries and benefits for the judges of the County Court are paid from this program. The judges are paid an annual salary of 90% of the salary level of the Supreme Court judges as set out in section 24-513. The salary as of July 1, 2025, or as soon as may be legally paid under the Constitution of Nebraska, is \$205,588.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	11,544,985	11,742,550	12,756,510	13,468,369
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	11,544,985	11,742,550	12,756,510	13,468,369
FTEs	57.00	58.00	58.10	57.00

AGENCY 05 – SUPREME COURT

PROGRAM 052: OPERATIONS/AID

PROGRAM PURPOSE

Program 52 is a combined appropriation from the Legislature, which is administratively divided among these budget programs:

Program 34 Court Administration
Program 40 State Law Library
Program 396 County Court System
Program 399 District Court Reporters
Program 405 Court of Appeals

Each of the above-noted programs is described in the pages that follow. This program is shown for informational purposes and is the aggregate of the listed subprograms.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	39,535,983	42,748,566	51,823,074	51,030,785
Cash	2,042,422	2,076,142	2,359,856	2,292,395
Federal	530,421	871,758	1,000,921	1,453,016
Revolving	0	0	0	0
Total Operations	42,108,826	45,696,466	55,183,851	54,776,196
STATE AID:				
General	0	270,000	270,226	270,000
Cash	770,000	500,000	590,000	590,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	770,000	770,000	860,226	860,000
TOTAL FUNDS:				
General	39,535,983	43,018,566	52,093,300	51,300,785
Cash	2,812,422	2,576,142	2,949,859	2,882,395
Federal	530,421	871,758	1,000,921	1,453,016
Revolving	0	0	0	0
TOTAL EXPENDITURES:	42,878,826	46,466,466	56,044,077	55,636,196
FTEs	506.00	541.80	507.60	521.40

AGENCY 05 – SUPREME COURT

PROGRAM 034: COURT ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

The general administration of the state court system is assigned by the Chief Justice of the Nebraska Supreme Court to the State Court Administrator and carried out by the Administrative Office of the Courts.

The budget for court administration includes the Court Administrator's Office, Clerk of Supreme Court/Court of Appeals, Reporter of Decisions Office, Supreme Court Staff Attorneys, Child Support Referees, Judicial Branch Education, Court Improvement Project, Legal Research Division, Interpreter Payments, Office of Dispute Resolution, Publications and Distribution, Counsel for Discipline, the Attorney Services Division, and Supreme Court Staff.

This program also includes the various commissions and committees of the Supreme Court, including the Judicial Nominating Commission, Judicial Qualifications Commission, Committee on Practice and Procedures, and the Judicial Resources Commission.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	10,130,355	10,883,304	19,493,090	17,786,077
Cash	2,042,422	2,076,142	2,359,856	2,292,395
Federal	530,421	871,758	1,000,921	1,453,016
Revolving	0	0	0	0
Total Operations	12,703,198	13,831,204	22,853,867	22,391,488
FTEs	91.00	95.50	91.40	98.50

AGENCY 05 – SUPREME COURT

PROGRAM 034: COURT ADMINISTRATION/AID

PROGRAM PURPOSE

The Office of Dispute Resolution (ODR) manages two grant programs.

(1) The Dispute Resolution Fund provides an annual infrastructure grant to each of the six regional ODR-approved nonprofit mediation centers. The appropriation amount for this grant is \$270,000 General Funds and \$270,000 Cash Funds, and

(2) The Parenting Act Fund provides program development and implementation funds to approved mediation centers for the provision of court-ordered parenting plan mediation services to low-income clients. The appropriation amount for this grant is \$500,000.

The following are ODR approved mediation centers: Central Mediation Center, Kearney; Concord Mediation Center, Omaha; The Mediation Center, Lincoln; Mediation West, Scottsbluff; Nebraska Mediation Center, Fremont; and The Resolution Center, Beatrice.

The 2019 mainline budget bill increased the General Fund aid amount for Court Appointed Special Advocate (CASA) from \$300,000 to \$500,000. In FY2022, CASA aid was moved to the Foster Care Review Office.

PROGRAM

EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	270,000	270,226	270,000
Cash	770,000	500,000	590,000	590,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	770,000	770,000	860,226	860,000

PROGRAM 034: COURT ADMINISTRATION

TOTAL OPERATIONS AND STATE AID

PROGRAM

EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	10,130,355	11,153,304	19,763,316	18,056,077
Cash	2,812,422	2,576,142	2,949,856	2,882,395
Federal	530,421	871,758	1,000,921	1,453,016
Revolving	0	0	0	0
Total Operations	13,473,198	14,601,204	23,714,093	22,391,488

AGENCY 05 – SUPREME COURT

PROGRAM 040: STATE LAW LIBRARY

PROGRAM PURPOSE

The State Law Library is the oldest library in Nebraska. The Kansas-Nebraska Act of 1854 established a territorial library to be kept at the seat of government. In 1871, the library was separated into two sections, law under the supervision of the Nebraska Supreme Court and miscellaneous under the supervision of the Secretary of State. Both collections were placed under the supervision of the Nebraska Supreme Court in 1913. In 1968, the miscellaneous collection was given to other libraries, leaving only the law books in the State Law Library.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	440,331	405,525	434,759	408,573
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	440,331	405,525	434,759	408,573
FTEs	1.00	1.50	1.50	1.60

PROGRAM 396: COUNTY COURT SYSTEM

PROGRAM PURPOSE

This program pays the personal services and travel expenses of county court staff and the travel expenses of county court judges. Counties are responsible for the costs associated with providing operating expenses, equipment, and facilities.

Clerk magistrates and county court staff provide the public access to the courts. They are responsible for the docketing, calendaring, and monitoring of all the cases filed in the courts. In addition, they handle the financial transactions of the court, and provide administrative and technical support for the judge.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	20,995,189	23,187,943	23,312,637	23,860,799
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	20,995,189	23,187,943	23,312,637	23,860,799
FTEs	331.00	359.80	330.30	341.30

AGENCY 05 – SUPREME COURT

PROGRAM 399: DISTRICT COURT REPORTERS

PROGRAM PURPOSE

The salaries and expenses of the court reporters for the district and separate juvenile court judges and the travel expenses for these judges are paid from this program. Counties are responsible for the costs associated with providing operating expenses, equipment, facilities, and for all other staff.

As required by section 24-1003, the Supreme Court shall provide by rule for the recording and preservation of evidence in all cases in the district and separate juvenile courts and for the preparation of transcripts and bills of exceptions. Official court reporters, appointed by district and juvenile court judges, perform the duties of making, preserving, transcribing, and delivering a verbatim record of all proceedings. In addition, the official reporters perform other duties assigned by the appointing judge. For many judges in the state, this employee may perform bailiff, calendaring, and scheduling duties in addition to the reporting responsibilities.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	6,275,665	6,500,559	6,739,243	7,072,732
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	6,275,665	6,500,559	6,739,243	7,072,732
FTEs	68.00	70.00	69.70	67.00

PROGRAM 405: COURT OF APPEALS

PROGRAM PURPOSE

The staff and operating expenditures of the Court of Appeals and the travel expenses for the judges are paid from this program. The Court of Appeals currently has six judges and sits in panels of three judges each. It is referred to as the “error correcting” appellate court. The Court of Appeals was created in 1991 to alleviate the backlog of appeals to the Supreme Court.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,694,443	1,771,235	1,843,345	1,902,604
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,694,443	1,771,235	1,843,345	1,902,604
FTEs	15.00	15.00	14.70	13.00

AGENCY 05 – SUPREME COURT

PROGRAM 067: PROBATION SERVICES

PROGRAM PURPOSE

Program 67 is a combined appropriation from the Legislature, which is administratively divided among these budget programs:

Program 397 Statewide Probation
Program 398 Intensive Supervision Probation

Each of the above-noted programs is described in the following pages. This program is shown for informational purposes and is the aggregate of the listed subprograms.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	31,334,108	32,414,089	38,938,463	34,159,981
Cash	635,054	0	916,314	801,657
Federal	535,512	265,138	184,889	334,104
Revolving	0	0	0	0
Total Operations	32,504,674	32,679,227	40,039,666	35,295,742
FTEs	422.00	453.90	433.30	444.30

PROGRAM 397: STATEWIDE PROBATION

PROGRAM PURPOSE

Since FY15-16, Program 397 has been the primary budget program for general administrative staff, drug techs, field staff, and management that support both adult and juvenile programs.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	16,334,740	17,541,964	21,536,125	23,515,541
Cash	635,054	0	916,314	801,657
Federal	535,512	265,138	184,889	334,104
Revolving	0	0	0	0
Total Operations	17,505,306	17,807,102	22,637,328	24,651,302
FTEs	225.00	243.90	227.90	242.30

AGENCY 05 – SUPREME COURT

PROGRAM 398: INTENSIVE SUPERVISION PROBATION

PROGRAM PURPOSE

Since FY15-16, Program 398 has been the primary budget program for Probation staff that supervise adults. Personnel include line staff probation officers, intake officers, and support staff and management for adult-only districts.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	14,999,368	14,872,125	17,402,338	10,644,440
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	14,999,368	14,872,125	17,402,338	10,644,440
FTEs	197.00	210.00	205.40	202.00

PROGRAM 235: PROBATION CONTRACTUAL SERVICES

PROGRAM PURPOSE

This program allows counties to contract with the Office of Probation Administration for the provision of certain services those counties deem necessary and are best delivered by way of Probation Administration staff expertise but are not mandated by statute. Services have included the supervision of clients in specialized domestic violence units, adult presentence investigation, juvenile intake services, and juvenile pre-adjudication electronic monitoring.

Personnel costs are for probation officers.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	70,723	140,697	193,311	568,732
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	70,723	140,697	193,311	568,732
FTEs	1.00	3.50	1.90	3.00

AGENCY 05 – SUPREME COURT

PROGRAM 420: STATE SPECIALIZED COURT OPERATIONS

PROGRAM PURPOSE

Problem-solving courts were created to interrupt the cycle of addiction and criminal behavior through a model designed to be a proactive, cost-effective alternative to traditional court procedures. These programs seek to address the underlying factors, such as substance abuse, that lead to crime. Problem-solving courts include graduated sanctions and rewards, treatment services, monitoring, and supervision of progress. Educational or vocational counseling is added as appropriate with requirements established by each local jurisdiction.

Problem-solving courts combine common practices such as drug testing, enhanced supervision and judicial monitoring, substance abuse and mental health treatment to better address the needs of the offender, the community, and the justice system. Available resources and professionals within a community require each court to tailor programs and procedures to meet local needs and realities.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	7,119,026	7,389,218	8,961,504	9,619,157
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	7,119,026	7,389,218	8,961,504	9,619,157
FTEs	52.00	61.30	62.40	64.80

PROGRAM 434: OFFICE OF THE PUBLIC GUARDIAN

PROGRAM PURPOSE

The Office of Public Guardian's duties include; recruiting Volunteer Court Visitors to provide information to the courts, providing direct guardian and conservator services, education and support for private and newly-appointed guardians/conservators and recruitment of persons to serve as guardians/conservators. This budget program was created in LB294, 2019. Prior to 2019, the budget was in Program 34/Operations.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,113,038	2,301,432	2,873,598	2,891,825
Cash	24,305	29,868	21,583	51,455
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,137,343	2,331,300	2,895,181	2,943,280
FTEs	25.00	30.00	28.90	28.50

AGENCY 05 – SUPREME COURT

PROGRAM 435: PROBATION COMMUNITY CORRECTIONS

PROGRAM PURPOSE

Probation Community Corrections uses evidence-based practices for managing clients and providing safe communities. Programs have been developed to deal with specialized offender populations. Specialized Substance Abuse Supervision Program (SSAS) was developed as a prison alternative for felony drug clients. SSAS addresses the treatment and supervision needs of clients in risk of recidivism with chronic drug problems and criminal thinking. The Fee for Service Voucher Program provides clients under community supervision financial assistance towards treatment.

Day and Evening Reporting Centers are community-based facilities blending high levels of offender supervision with intensive on-site delivery of services. Reporting Centers are available for clients needing services. They are a one-stop shop for the following services: Educational, Vocational, Pre-treatment, Cognitive Groups, and Drug Testing.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	22,504,479	23,107,761	26,853,096	31,745,656
Cash	1,047,363	1,065,766	736,537	1,435,748
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	23,551,842	24,173,527	27,589,633	33,181,404
FTEs	144.00	162.60	150.50	194.80

PROGRAM 437: JUVENILE SERVICES

PROGRAM PURPOSE

The Juvenile Services Division is responsible for statewide administration of intake and detention alternatives, investigations, assessments and evaluations, case management, supervision and services, placement, reentry, and funding for juveniles.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	56,606,865	60,943,806	74,784,778	77,367,316
Cash	119,234	55,997	1,405,253	2,837,142
Federal	119,191	228,019	219,089	187,960
Revolving	0	0	0	0
Total Operations	56,845,290	61,227,822	76,409,120	80,392,418
FTEs	254.00	277.00	257.00	228.00

AGENCY 05 – SUPREME COURT

PROGRAM 570: COURT AUTOMATION

PROGRAM PURPOSE

The Judicial User System to Improve Court Efficiency (JUSTICE) system connects all of the trial courts in Nebraska. JUSTICE provides software applications for case management and financial record keeping for the trial courts. JUSTICE produces a variety of court documents including warrants, summons, commitments, garnishments, and executions. It allows for E-filing, E-Payment, and Court Case Calendar Search.

JUSTICE records are transmitted electronically to the Department of Motor Vehicles and the Crime Commission. JUSTICE also interfaces with Health and Human Services' CHARTS (Children Have A Right To Support) application.

The Probation IT system is the Nebraska Probation Application for Community Safety (NPACS). NPACS is a case management system used by Probation administrative and field staff to increase effective supervision of probationers.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	3,301,665	3,103,089	4,333,473	4,686,789
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	3,301,665	3,103,089	4,333,473	4,686,789
FTEs	0.00	0.00	0.00	0.00

AGENCY 05 - SUPREME COURT
FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: See this document for the fees and the amount of the fee that is deposited into the General Fund:
<https://supremecourt.nebraska.gov/rules/administrative-policies-schedules/fees>

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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Revenue:				
Fees from county and district courts deposited into the General Fund	6,228,445	6,127,643	6,121,968	6,099,505

AGENCY 05 – SUPREME COURT
FUND 20510: SUPREME COURT REPORTS CASH FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Sections 24-209 and 24-212.

REVENUE SOURCES: The main source of revenue is royalty revenue, and the fee is set by contract.

PERMITTED USES: Payments for the publications of the opinions of the Supreme Court and Court of Appeals shall be made from the Supreme Court Reports Cash Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	41,523	51,216	59,765	72,145
Revenue:				
Royalty Revenue	9,516	7,761	10,939	7,531
Investment & Other Income	1,066	1,603	1,984	2,714
Total Revenue	10,582	9,364	12,923	10,245
Expenditures:				
Operating Expenses	889	815	543	24,483
Total Expenditures	889	815	543	24,483
ENDING BALANCE	<u>51,216</u>	<u>59,765</u>	<u>72,145</u>	<u>57,907</u>
HIGHEST MONTH-ENDING BALANCE	51,216	56,159	68,419	73,559
LOWEST MONTH-ENDING BALANCE	37,799	47,505	56,275	57,747

AGENCY 05 – SUPREME COURT
FUND 20515: PUBLIC GUARDIANSHIP CASH FUND
EXPENDED IN PROGRAM 434

STATUTORY AUTHORITY: Section 30-4118.

REVENUE SOURCES: The Office of Public Guardian guardianship/conservators are on a sliding fee scale, based on the total value of liquid assets per month and range from \$40, when a ward has \$5,000, to \$135, when a ward exceeds \$100,000.

The Office of Public Guardian provides Guardian/Conservator Education to all newly appointed guardians/conservators in Nebraska. The class provides instruction regarding guardian/conservator ethics, court rules, Annual Report requirements, and the completion of court forms. The cost is \$20 for on-line education. Subsequently, guardian/conservators have access, for support and information, to Associate Public Guardian trainers and/or the on-line class at no additional cost.

PERMITTED USES: Funds are used to develop educational materials for private guardians and further the education of Associate Public Guardians.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	159,648	213,451	269,088	334,730
Revenue:				
Guardianship & Other Fees	75,526	80,424	79,613	95,033
Investment & Other Income	2,582	5,082	7,612	11,639
Total Revenue	78,108	85,506	87,225	106,672
Expenditures:				
Operating Expenses	24,305	18,536	16,758	38,893
Travel	0	11,333	4,825	12,562
Total Expenditures	24,305	29,869	21,583	51,455
ENDING BALANCE	<u>213,451</u>	<u>269,088</u>	<u>334,730</u>	<u>389,947</u>
HIGHEST MONTH-ENDING BALANCE	216,451	269,089	334,730	389,947
LOWEST MONTH-ENDING BALANCE	162,106	221,084	271,801	342,796

AGENCY 05 – SUPREME COURT
FUND 20520: PROBATION CASH FUND
EXPENDED IN PROGRAM 067

STATUTORY AUTHORITY: Section 29-2259.01.

REVENUE SOURCES: Drug testing: \$5/month. Electronic monitoring: \$3-9/day. Offender assessment screens: \$10 (Section 29-2262).

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	412,280	238,705	699,097	267,971
Revenue:				
Sales & Charges	458,941	450,976	477,698	474,846
Investment & Other Income	2,539	9,416	7,490	10,055
Total Revenue	461,480	460,392	485,188	484,901
Expenditures:				
Operating	635,054	0	916,314	801,657
Total Expenditures	635,054	0	916,314	801,657
ENDING BALANCE	<u>238,705</u>	<u>699,097</u>	<u>267,971</u>	<u>(48,785)</u>
HIGHEST MONTH-ENDING BALANCE	345,104	699,097	571,207	471,170
LOWEST MONTH-ENDING BALANCE	489	272,053	11,174	10,547

AGENCY 05 – SUPREME COURT
FUND 20530: SUPREME COURT EDUCATION FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 24-205.

REVENUE SOURCES: Education fee \$1 (33-154).

PERMITTED USES: Section 24-205 provides that the fund shall only be used to aid in supporting mandatory training and education programs for judges and employees of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and the Nebraska Probation System as enacted by rule of the Supreme Court.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	664,816	713,480	669,140	681,503
Revenue:				
Intergovernmental Revenues	0	0	28,720	18,142
Education Fees	249,729	251,286	273,292	294,523
Investment & Other Income	10,965	14,695	16,826	23,234
Total Revenue	260,694	265,981	318,838	335,899
Expenditures:				
Salaries and Benefits	0	0	0	1,071
Operating Expenses	212,030	156,541	164,074	157,520
Travel	0	153,780	142,402	89,478
Aid	0	0	0	0
Total Expenditures	212,030	310,321	306,476	248,069
ENDING BALANCE	<u>713,480</u>	<u>669,140</u>	<u>681,503</u>	<u>769,333</u>
HIGHEST MONTH-ENDING BALANCE	713,775	733,301	684,110	770,034
LOWEST MONTH-ENDING BALANCE	653,321	662,764	606,170	698,374

AGENCY 05 – SUPREME COURT
FUND 20540: SUPREME COURT AUTOMATION CASH FUND
EXPENDED IN PROGRAM 570

STATUTORY AUTHORITY: Section 24-227.01.

REVENUE SOURCES: Automation fee \$8 (33-107.03).

Judicial User System to Improve Court Efficiency (JUSTICE) Search Rates:

Per Search (up to 30 cases) \$7.50;

Available to Nebraska.gov Subscribers only:

Per Case Lookup Fee \$0.50;

Bulk Subscription Fee per Month (unlimited searches) \$250.

An additional fee is charged the user (in addition to the amount shown above) and sent to NIC Nebraska (dba Nebraska.gov).

PERMITTED USES: Section 24-227.01 provides that the fund shall be used to support automation expenses of the courts and the probation system from the court automation budget program.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	714,849	925,029	1,321,961	788,208
Revenue:				
JUSTICE Search Fees	1,171,062	1,146,270	1,098,570	1,243,699
Court Automation Fees	2,203,638	2,213,610	2,403,391	2,590,009
Investment and Other Income	137,145	140,141	297,759	247,936
Total Revenue	3,511,845	3,500,021	3,799,720	4,081,644
Expenditures:				
Salaries and Benefits	0	0	0	0
Operating Expenses	3,301,665	3,103,089	4,333,473	4,686,624
Travel	0	0	0	164
Capital Outlay	0	0	0	0
Total Expenditures	3,301,665	3,103,089	4,333,473	4,686,788
ENDING BALANCE	<u>925,029</u>	<u>1,321,961</u>	<u>788,208</u>	<u>183,064</u>
HIGHEST MONTH-ENDING BALANCE	1,620,329	1,665,648	1,506,355	1,640,668
LOWEST MONTH-ENDING BALANCE	712,985	1,012,138	788,208	195,737

AGENCY 05 – SUPREME COURT
FUND 20545: NEBRASKA STATUTES DISTRIBUTION CASH FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 49-708.

REVENUE SOURCES: Distribution Handling Fee, is set by the Executive Board of the Legislative Council, currently \$11 (49-707).

Superseded Statutes Fee per Volume \$1 (49-707).

PERMITTED USES: The fund shall be used by the Supreme Court to perform the duties required by section 49-707.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	57,591	52,657	45,030	42,090
Revenue:				
Handling and Postage Fees	15,691	15,385	11,201	13,645
Investment Income	814	1,058	1,122	1,196
Total Revenue	16,505	16,443	12,323	14,841
Expenditures:				
Salaries and Benefits	9,615	11,031	6,732	14,947
Postage & Publication Expenses	8,414	9,319	5,121	21,736
Rent	3,410	3,720	3,410	4,030
Total Expenditures	21,439	24,070	15,263	40,713
ENDING BALANCE	<u>52,657</u>	<u>45,030</u>	<u>42,090</u>	<u>16,218</u>
HIGHEST MONTH-ENDING BALANCE	58,875	54,512	46,653	41,518
LOWEST MONTH-ENDING BALANCE	50,934	45,029	39,289	16,217

AGENCY 05 – SUPREME COURT
FUND 20550: DISPUTE RESOLUTION CASH FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 25-2921.

REVENUE SOURCES: Dispute resolution fee \$0.75 (33-155) and Public & private funds (25-2908).

PERMITTED USES: Section 25-2921 provides that the fund shall be used for the administration of the Office of Dispute Resolution and the support of the six approved mediation centers: Beatrice, Fremont, Kearney, Lincoln, Omaha, and Scottsbluff.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	100,035	40,206	199,398	234,973
Revenue:				
Dispute resolution fee	187,019	188,476	204,968	220,892
Investment & Other Income	652	2,351	5,881	24,499
Total Revenue	187,671	190,827	210,849	245,391
Expenditures:				
Operating Expenses	0	31,635	83,284	76,731
Travel	0	0	1,990	0
Aid	247,500	0	90,000	90,000
Total Expenditures	247,500	31,635	175,274	166,731
ENDING BALANCE	<u>40,206</u>	<u>199,398</u>	<u>234,973</u>	<u>313,633</u>
HIGHEST MONTH-ENDING BALANCE	66,730	199,398	262,155	313,633
LOWEST MONTH-ENDING BALANCE	5,638	56,504	192,516	232,155

AGENCY 05 – SUPREME COURT
FUND 20555: PARENTING ACT FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 43-2943.

REVENUE SOURCES: Dissolution of Marriage Mediation Fee \$50 (33-106.03) and Mediation Fee \$50 for each paternity determination or parental support proceeding, for each complaint or action to modify a decree of dissolution or annulment of marriage, and for each complaint or action to modify an award of child support, child custody, parenting time, visitation (33-107.02).

PERMITTED USES: Section 43-2943 provides that the State Court Administrator, through the Office of Dispute Resolution, approved mediation centers, and court conciliation programs, shall use the fund to carry out the Parenting Act. The funds are used as follows: Each mediation center receives a base amount and the rest is allocated according to a formula.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	501,544	502,082	482,292	449,302
Revenue:				
Mediation Fees	494,581	471,950	457,403	441,702
Investment Income	5,957	8,260	9,607	10,892
Total Revenue	500,538	480,210	467,010	452,594
Expenditures:				
Operating Expenses	0	0	0	0
Travel	0	0	0	0
Aid	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000
ENDING BALANCE	<u>502,082</u>	<u>482,292</u>	<u>449,302</u>	<u>401,897</u>
HIGHEST MONTH-ENDING BALANCE	502,082	482,293	449,303	401,897
LOWEST MONTH-ENDING BALANCE	315,694	306,852	295,277	260,321

AGENCY 05 – SUPREME COURT
FUND 20560: STATE PROBATION CONTRACTUAL SERVICES CASH FUND
EXPENDED IN PROGRAM 235

STATUTORY AUTHORITY: Section 29-2259.02.

REVENUE SOURCES: Payments received pursuant to contractual agreements with political subdivisions for probation services provided by Probation Administration.

PERMITTED USES: Section 29-2259.02 provides that the fund shall only be used to pay for probation services provided to political subdivisions which enter into contractual agreements with Probation Administration.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	529,345	658,443	748,665	823,429
Revenue:				
Probation Services Payments	191,524	216,699	248,460	332,068
Investment Income	8,297	14,220	19,615	25,272
Total Revenue	199,821	230,919	268,075	357,340
Expenditures:				
Salaries and Benefits	70,660	140,486	193,311	508,483
Operating Expenses	50	0	0	60,035
Travel	13	211	0	214
Total Expenditures	70,723	140,697	193,311	568,732
ENDING BALANCE	<u>658,443</u>	<u>748,665</u>	<u>823,429</u>	<u>612,037</u>
HIGHEST MONTH-ENDING BALANCE	658,443	748,665	824,978	863,485
LOWEST MONTH-ENDING BALANCE	540,803	656,398	737,492	568,646

AGENCY 05 – SUPREME COURT
FUND 20565: AOC CASH FUND (ADMINISTRATIVELY CREATED)
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: The Administrative Office of the Courts (AOC) Cash Fund was administratively created in FY2015-16.

REVENUE SOURCES: Grant funds are the primary revenue source of this cash fund. Other sources include the following:

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

PERMITTED USES: To implement grant programs and other court-related projects.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,009,671	849,354	680,071	534,858
Revenue:				
Intergovernmental Revenues	234,034	239,715	255,965	285,883
Investment & Other Income	118,928	24,537	28,526	45,091
Total Revenue	352,962	264,252	284,491	330,974
Expenditures:				
Salaries and Benefits	95,524	110,248	114,966	120,727
Operating Expenses	414,868	323,255	311,016	275,287
Travel	2,888	32	3,722	1,238
Total Expenditures	513,280	433,535	429,704	397,252
ENDING BALANCE	<u>849,354</u>	<u>680,071</u>	<u>534,858</u>	<u>468,580</u>
HIGHEST MONTH-ENDING BALANCE	958,907	816,791	683,073	560,435
LOWEST MONTH-ENDING BALANCE	835,049	598,667	446,097	468,579

AGENCY 05 – SUPREME COURT
FUND 20570: COUNSEL FOR DISCIPLINE CASH FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 24-229.

REVENUE SOURCES:

Attorney Assessment for Active Members (Rule 3-803(D)(1)): Total \$98, Fund's share \$88, and Fund 20595 – Supreme Court Attorney Services Cash Fund, \$10.

Attorney Assessment for Inactive Members (Rule 3-803(D)(1)): Total \$49, Fund's share \$44, and Fund 20595, \$5.

Pro Hac Fees: \$250

In-House Counsel Fees: New: Total \$700, Fund's share \$625, and Fund 20595, \$75;
 Renewal: Total \$345, Fund's share \$295, and Fund 20595, \$50; and Late: \$25.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	515,546	532,480	477,153	356,697
Revenue:				
Attorney Assessments & Other Fees	729,489	709,801	719,210	864,343
Investment Income	7,138	10,679	9,583	12,096
Operating Transfers In	0	0	0	0
Total Revenue	736,627	720,480	728,793	876,439
Expenditures:				
Salaries and Benefits	428,562	463,716	569,642	542,740
Operating Expenses	290,091	306,023	275,992	246,716
Travel	1,039	6,068	3,615	1,530
Capital Outlay	0	0	0	0
Total Expenditures	719,692	775,807	849,249	790,986
ENDING BALANCE	<u>532,480</u>	<u>477,153</u>	<u>356,697</u>	<u>442,150</u>
HIGHEST MONTH-ENDING BALANCE	712,251	658,296	588,595	629,675
LOWEST MONTH-ENDING BALANCE	240,251	282,449	102,773	57,056

AGENCY 05 – SUPREME COURT
FUND 20580: PROBATION PROGRAM CASH FUND
EXPENDED IN PROGRAMS 420, 435 & 437

STATUTORY AUTHORITY: Section 29-2262.07.

REVENUE SOURCES:

- Regular Probation and Intensive Supervision Probation Enrollment Fee (29-2262.06)(3)(a): \$30.
- Regular Probation Programming Fee (29-2262.06)(3)(b): \$25/month.
- Intensive Supervision Probation Programming Fee (29-2262.06)(3)(c): \$35/month.

PERMITTED USES: The fund shall be utilized by the Probation Administrator for the purposes stated in subdivisions (14) and (17) of section 29-2252:

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

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	8,363,483	9,729,220	11,039,251	11,488,337
Revenue:				
Intergovernmental Revenues	0	50,000	50,000	50,000
Sales & Charges	2,195,090	2,151,104	2,224,281	2,246,384
Investment & Other Income	337,244	250,691	296,596	395,961
Operating Transfers Out	0	(20,000)	(20,000)	(50,000)
Total Revenue	2,532,334	2,431,795	2,550,877	2,642,345
Expenditures:				
Operating Expenses	1,077,105	929,317	1,917,296	3,975,718
Salaries and Benefits	27,121	22,960	23,200	8,890
Travel	62,371	169,486	52,295	54,121
Capital Outlay	0	0	149,000	234,160
Total Expenditures	1,166,597	1,121,763	2,141,791	4,272,889
ENDING BALANCE	<u>9,729,220</u>	<u>11,039,251</u>	<u>11,488,337</u>	<u>9,857,793</u>
HIGHEST MONTH-ENDING BALANCE	9,729,220	11,210,657	11,937,332	12,971,300
LOWEST MONTH-ENDING BALANCE	8,254,826	9,901,776	10,966,736	9,557,543

AGENCY 05 – SUPREME COURT
FUND 20585: BAR COMMISSION CASH FUND (ADMINISTRATIVELY CREATED)
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Administratively Created.

REVENUE SOURCES:

- Fee for Application to the Bar by Motion: \$950
- Fee for Application to the Bar by Examination: \$515

PERMITTED USES: This cash fund also works with the Supreme Court Attorney Services Cash Fund to provide sufficient funds for Mandatory Continuing Legal Education (MCLE).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	248,669	286,569	345,089	389,300
Revenue:				
Sales & Charges	241,317	253,055	241,121	279,178
Investment & Other Income	4,791	6,015	8,178	21,409
Total Revenue	246,108	259,070	249,299	300,587
Expenditures:				
Salaries and Benefits	49,735	51,592	47,051	49,188
Operating Expenses	151,865	140,410	149,765	147,366
Travel	6,608	8,548	8,272	13,519
Total Expenditures	208,208	200,550	205,088	210,073
ENDING BALANCE	<u>286,569</u>	<u>345,089</u>	<u>389,300</u>	<u>479,814</u>
HIGHEST MONTH-ENDING BALANCE	307,269	355,797	403,654	489,464
LOWEST MONTH-ENDING BALANCE	196,435	237,182	273,253	308,354

AGENCY 05 – SUPREME COURT
FUND 20595: SUPREME COURT ATTORNEY SERVICES CASH FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 24-231.

REVENUE SOURCES:

- 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 course.
- Attorney Assessment for Active Members (Rule 3-803)(D)(1): Total \$98, Fund's share \$10, and Fund 20570 – Counsel for Discipline Cash Fund, \$88.
- Attorney Assessment for Inactive Members (Rule 3-803)(D)(1)): Total \$49, Fund's share \$5, and Fund 20570, \$44.
- In-House Counsel Fees: New: Total \$700, Fund's share \$75, and Fund 20570, \$625; and Renewal: Total \$345, Fund's share \$50, and Fund 20570, \$295.

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,350,312	1,554,523	1,845,383	1,978,989
Revenue:				
Attorney Assessments and Other Fees	573,193	555,299	554,328	398,573
Investment & Other Income	20,401	34,968	47,536	63,590
Operating Transfers Out	0	0	0	0
Total Revenue	593,594	590,267	601,864	462,163
Expenditures:				
Salaries and Benefits	269,835	195,317	232,923	255,755
Operating Expenses	119,164	101,620	99,519	157,857
Travel	384	2,470	816	476
Capital Outlay	0	0	135,000	90,000
Aid	0	0	0	0
Total Expenditures	389,383	299,407	468,258	504,088
ENDING BALANCE	<u>1,554,523</u>	<u>1,845,383</u>	<u>1,978,989</u>	<u>1,937,062</u>
HIGHEST MONTH-ENDING BALANCE	1,554,523	1,845,382	2,022,688	1,983,317
LOWEST MONTH-ENDING BALANCE	1,314,918	1,540,966	1,756,972	1,891,950

AGENCY 07 - GOVERNOR

DIRECTOR: Jim Pillen
State Capitol Building
Room 2309
402-471-2244

**LEGISLATIVE
FISCAL OFFICE:** Suzanne Houlden
402-471-0057
shoulden@leg.ne.gov

AGENCY DESCRIPTION

The Governor's responsibilities include preparation of a state budget recommendation, appointment of certain state officers, signing or vetoing of legislation (including line-item veto of appropriations bills) adopted by the Legislature, enforcement of criminal laws, serving as Commander-in-Chief of the Nebraska National Guard, the efficient, effective, and economical administration of state affairs, and other constitutionally and statutorily defined duties.

AGENCY BUDGET PROGRAMS

- Program 002 – Salary of the Governor
- Program 018 – Governor's Policy Research Office
- Program 021 – Office of the Governor
- Program 125 – Transition Expenses

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,103,143	1,883,393	1,973,107	2,187,327
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,103,143	1,883,393	1,973,107	2,187,327
FTEs	19.11	15.20	18.00	19.00

AGENCY 07 - GOVERNOR

PROGRAM 002: SALARY OF THE GOVERNOR

PROGRAM PURPOSE

To pay the salary and benefits of the Governor.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	142,729	133,607	120,895	120,895
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	142,729	133,607	120,895	120,895
FTEs	1.00	1.00	1.00	1.00

PROGRAM 018: GOVERNOR'S POLICY RESEARCH OFFICE

PROGRAM PURPOSE

Provide policy analysis, promote executive branch cooperation and efficiency, review state agency proposed rules and regulations, respond to public inquiries, and research state and national trends. The office also monitors all federal legislation that impacts state government. The office monitors legislative bills, coordinates legislative activities of Cabinet agencies and coordinates development and promotion of the Governor's legislative agenda.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	689,967	602,162	682,702	808,442
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	689,967	602,162	682,702	808,442
FTEs	6.73	5.00	5.00	8.00

AGENCY 07 - GOVERNOR

PROGRAM 021: OFFICE OF THE GOVERNOR

PROGRAM PURPOSE

Provide staff support to assist the Governor in the administration of the Governor's Office and operation of the Governor's Residence. This program also provides funds for annual membership dues to the National Governors Association.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,270,448	1,090,646	1,169,510	1,257,990
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,270,448	1,090,646	1,169,510	1,257,990
FTEs	11.38	9.20	12.00	10.00

PROGRAM 125: TRANSITION EXPENSES

PROGRAM PURPOSE

Provide funding for the newly elected Governor as the new administration prepares to take office.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	56,978	0	0
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	0	56,978	0	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 08 – LT. GOVERNOR

DIRECTOR: Joe Kelly
State Capitol
Room 2315
402-471-2256

**LEGISLATIVE
FISCAL OFFICE:**

Suzanne Houlden
402-471-0057
shoulden@leg.ne.gov

AGENCY DESCRIPTION

The Lieutenant Governor serves as acting Governor when the Chief Executive is out of the state, presides over the Legislature when it is in session, serves as Director of Homeland Security, serves as Chairman of the Governor's Homeland Security Policy Group, serves on other various boards, committees and commissions upon the Governor's request, represents the Governor at various public and ceremonial functions, and performs other duties as assigned by the Governor.

AGENCY BUDGET PROGRAMS

- Program 008 – Salary of the Lieutenant Governor
- Program 124 – Office of the Lieutenant Governor

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	142,486	129,810	117,713	129,595
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	142,486	129,810	117,713	129,595
FTEs	1.20	1.20	2.00	2.00

AGENCY 08 – LT. GOVERNOR

PROGRAM 008: SALARY OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

To pay the salary and benefits of the Lt. Governor.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	107,955	105,316	106,790	103,939
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	107,955	105,316	106,790	103,939
FTEs	1.00	1.00	1.00	1.00

PROGRAM 124: OFFICE OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

This program provides support staff and operating expenses associated with the Lieutenant Governor's administrative functions.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	34,531	24,494	10,923	25,656
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	34,531	24,494	10,923	25,656
FTEs	0.20	0.20	1.00	1.00

AGENCY 09 – SECRETARY OF STATE

DIRECTOR: Robert Evnen
Room 2300
Capitol Building
402-471-2554

**LEGISLATIVE
FISCAL OFFICE:**

Christina Dowd
402-471-0042
cdowd@leg.ne.gov

AGENCY DESCRIPTION

The office has statutory authority and responsibilities over the following areas: elections, business registrations and filings, uniform commercial code liens, notary commissions, occupational licensing, state rules and regulations, records management, and international relations.

AGENCY BUDGET PROGRAMS

- Program 009 – Salary–Secretary of State
- Program 020 – Services and Administration
- Program 045 – Election Administration
- Program 086 – Enforcement of Standards – Records Management

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 20931 – Records Management Cash Fund (expended in Prog. 086)
- Fund 20950 – Election Administration Cash Fund (expended in Prog. 045)
- Fund 20960 – Secretary of State Cash Fund (expended in Prog. 020)
- Fund 50900 – Micrographic Services Fund (expended in Prog. 086)

AGENCY

EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,044,713	2,280,508	2,943,683	3,375,170
Cash	6,204,674	6,306,515	6,437,849	7,030,749
Federal	674,406	753,903	532,552	800,159
Revolving	559,566	645,365	636,351	654,410
Total Operations	9,483,359	9,986,291	10,550,435	11,860,488
FTEs	41.75	42.00	41.00	41.00

AGENCY 09 – SECRETARY OF STATE

PROGRAM 009: SALARY – SECRETARY OF STATE

PROGRAM PURPOSE

Provide for the salary and benefits of the Secretary of State.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	97,845	97,845	97,845	97,845
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	97,845	97,845	97,845	97,845
FTEs	1.00	1.00	1.00	1.00

AGENCY 09 – SECRETARY OF STATE

PROGRAM 020: SERVICES AND ADMINISTRATION

PROGRAM PURPOSE

Beginning in FY2021-22, this program is an umbrella program that includes appropriations for four previously used programs:

- Program 022 – Departmental Administration
 - Provides overall coordination of agency operations among all divisions and their related responsibilities. Specifically, this program includes: administration, licensing, notary, rules & regulations, international trade, youth civic programs, communications, and IT.
- Program 051 – Enforcement of Standards – Corporations
 - Maintain records for domestic and foreign entities, file documents, and collect filing fees and taxes. All document filing information is publicly available.
- Program 053 – Enforcement of Standards – Collection Agencies
 - Administer the Nebraska Collection Agency Act. This includes licensing collection agencies, branch offices, and solicitors for collection agencies.
- Program 089 – Uniform Commercial Code Filing
 - Receive, record, and file Effective Financing Statements, UCC financing statements, and tax liens to make a public record of secured financial transactions between a debtor and a secured party. Initial filings, amendments, assignments, judgements and terminations of tax liens and financing statements are processed and filed.

PROGRAM EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	16,293	0	0	0
Cash	2,415,893	3,447,112	3,393,910	3,943,196
Federal	0	0	68,860	14,319
Revolving	0	0	0	0
Total Operations	2,432,186	3,447,112	3,462,770	3,957,515
FTEs	23.09	23.68	21.60	23.40

AGENCY 09 – SECRETARY OF STATE

PROGRAM 045: ELECTION ADMINISTRATION

PROGRAM PURPOSE

Oversees local election officials in their conduct of elections throughout the state. This includes maintaining election equipment and maintaining and providing security for the central and online voter registration databases. The division certifies ballot materials, processes petitions, provides web-based information including candidate lists and election results, as well as fielding questions from the public and media. The division provides assistance in ensuring compliance with various federal mandates.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,755,755	2,006,703	2,667,786	3,123,968
Cash	32,042	176,740	64,267	139,032
Federal	707,302	753,903	463,692	785,840
Revolving	0	0	0	0
Total Operations	2,495,099	2,937,346	3,195,745	4,048,840
FTEs	8.16	7.72	9.80	8.00

PROGRAM 086: ENFORCEMENT OF STANDARDS – RECORDS MANAGEMENT

PROGRAM PURPOSE

Administering a records management program for state and local agencies, maintaining a depository for the storage and service of state records, and establishing a central microfilm agency for state records. The program also provides electronic access to public records, information, and services via the Nebraska.gov portal through an independent contractor.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	174,820	175,960	178,052	153,357
Cash	3,756,738	2,682,663	2,979,672	2,948,521
Federal	0	0	0	0
Revolving	559,566	645,365	636,351	654,410
Total Operations	4,491,124	3,503,988	3,794,075	3,756,288
FTEs	9.50	9.60	8.60	8.60

AGENCY 09 – SECRETARY OF STATE

FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: Domestic and Foreign Corporate Occupation Taxes collected by the Secretary of State are deposited 100% to the General Fund, as outlined below. In addition to the fees listed below, sixty percent of the domestic and foreign corporation fees, sixty percent of the limited liability company fees, sixty percent of the nonprofit corporation fees, sixty percent of the trade name/trademark/service mark (TN/TM/SM) fees, seventy-five percent of the notary application fees, and sixty percent of the domestic and foreign partnerships fees are deposited into the General Fund (each of these individual fees were previously listed under the Corporations Cash Fund or the Administration Cash Fund).

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Revenue:				
Domestic Corp Taxes	1,778,594	79,889	1,773,219	46,620
Foreign Corp Taxes	8,193,039	405,128	8,574,940	365,904
Domestic LLC Filing Fees	1,474,426	2,959,366	1,644,863	3,155,442
Foreign LLC Filing Fees	172,525	384,172	167,094	407,169
Certificates/Copies/Misc	253,553	254,795	251,823	245,503
TN/TM/SM Filing Fees	215,989	227,252	224,487	232,587
Nonprofit Filing Fees	70,663	319,628	84,236	332,915
Notary Filing Fees	193,070	174,623	173,643	165,833
Domestic Corp Filing Fees	179,522	140,000	179,742	139,152
Foreign Corp Filing Fees	104,232	111,259	106,663	99,822
Partnership Filing Fees	21,609	19,892	20,049	18,225
Other	362	26	11	117,848
Total Revenue	12,657,584	5,076,030	13,200,770	5,327,020

AGENCY 09 – SECRETARY OF STATE
FUND 20931: RECORDS MANAGEMENT CASH FUND
EXPENDED IN PROGRAM 086

STATUTORY AUTHORITY: Sections 84-1227 and 84-1204.

REVENUE SOURCES: A revenue-sharing arrangement between Nebraska Interactive and the Nebraska State Records Board.

PERMITTED USES: Providing records management services and assistance to state and local agencies.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,402,692	3,972,930	5,681,286	4,192,592
Revenue:				
Fee revenue	4,270,900	4,295,966	4,327,720	4,501,526
Interest	56,075	95,054	150,259	51,693
Transfers	0	0	(3,000,000)	0
Other	0	0	13,000	0
Total Revenue	4,326,975	4,391,020	1,491,080	4,553,219
Expenditures:				
Personal Services	252,423	281,781	309,493	271,688
Operating	2,917,885	2,399,366	2,663,256	2,676,526
Travel	428	1,517	4,158	307
Capital Outlay	586,003	0	2,765	0
Total Expenditures	3,756,739	2,682,664	2,979,672	2,948,521
ENDING BALANCE	<u>3,972,930</u>	<u>5,681,286</u>	<u>4,192,592</u>	<u>5,797,291</u>
HIGHEST MONTH-ENDING BALANCE	4,046,973	5,681,286	7,061,591	5,797,291
LOWEST MONTH-ENDING BALANCE	2,489,687	3,572,727	4,192,709	4,333,283

AGENCY 09 – SECRETARY OF STATE
FUND 20950: ELECTION ADMINISTRATION CASH FUND
EXPENDED IN PROGRAM 045

STATUTORY AUTHORITY: Section 32-204.

REVENUE SOURCES: Filing fees, Voter registration CDs.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	302,387	380,960	313,833	340,566
Revenue:				
Sales of service	81,952	15,869	61,960	16,266
Transfers In/Out and Grants	21,000	84,624	20,601	88,303
Interest	7,664	8,850	8,379	10,101
Total Revenue	110,616	109,343	90,940	114,670
Expenditures:				
Capital outlay	0	943	0	0
Operating	32,043	175,527	64,267	139,032
Total Expenditures	32,043	176,470	64,267	139,032
ENDING BALANCE	<u>380,960</u>	<u>313,833</u>	<u>340,566</u>	<u>316,195</u>
HIGHEST MONTH-ENDING BALANCE	380,960	397,468	343,889	340,015
LOWEST MONTH-ENDING BALANCE	287,801	287,992	306,379	243,495

AGENCY 09 – SECRETARY OF STATE
FUND 20960: SECRETARY OF STATE CASH FUND
EXPENDED IN PROGRAM 020

STATUTORY AUTHORITY: Section 84-512.

REVENUE SOURCES: Filing fees, lien fees, and fees for services.

PERMITTED USES: The administration of the office of the Secretary of State, including duties of the Secretary of State relating to oaths and bonds, corporations and other business entities, address confidentiality, collection agencies and credit service organizations, distribution of session laws and legislative journals, liens, including effective financing statements and the master lien list, notaries public, partnerships, debt management, private detectives, truth and deception examiners, administrative duties, the Great Seal of the State of Nebraska, and rules and regulations, trade names, trademarks, and service marks, and the Uniform Commercial Code, and any other administrative duties as deemed necessary by the Secretary of State.

This fund was created in LB 910 and balances from the following funds were transferred to it July 1, 2021: Collection Agency Cash Fund, Corporation Cash Fund, Records Management Cash Fund, Administration Cash Fund, and Uniform Commercial Code Cash Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	4,265,438	5,329,366	5,298,555
Revenue:				
General business/filing fees	2,021,436	3,300,281	2,119,887	3,414,813
Investment income	36,170	120,435	167,816	210,783
Transfers	3,583,753	0	0	0
Sale of Services	1,088,609	1,043,916	1,061,360	1,064,591
Other	(68,071)	(95,068)	304,293	96,959
Total Revenue	6,661,897	4,369,564	3,653,356	4,787,146
Expenditures:				
Personal Services	1,655,143	1,815,857	1,873,474	2,042,485
Operating	695,404	1,599,714	1,488,857	1,864,685
Travel	37,946	30,663	24,835	33,871
Capital Outlay	7,966	878	6,746	2,154
Total Expenditures	2,396,459	3,447,112	3,393,912	3,943,195
ENDING BALANCE	<u>4,265,438</u>	<u>5,329,366</u>	<u>5,298,555</u>	<u>6,142,504</u>
HIGHEST MONTH-ENDING BALANCE	5,219,552	6,483,729	6,858,477	7,101,693
LOWEST MONTH-ENDING BALANCE	3,593,468	5,045,979	5,849,385	5,749,360

AGENCY 09 – SECRETARY OF STATE
FUND 50900: MICROGRAPHIC SERVICES FUND
EXPENDED IN PROGRAM 086

STATUTORY AUTHORITY: Section 84-1226.

REVENUE SOURCES: Cost recovery for services provided.

PERMITTED USES: All expenses of the micrographic services, equipment procurement and state records center subprograms are paid for out of this revolving fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	169,729	219,357	135,318	108,319
Revenue:				
Professional and technical services	582,967	558,028	606,701	615,991
Investment interest	2,769	3,263	2,366	2,147
Adjustments/Misc.	23,458	34	286	0
Total Revenue	609,194	561,325	609,353	618,138
Expenditures:				
Personal Services	247,890	262,903	278,243	278,308
Operating	311,676	372,345	358,109	373,224
Travel/Capital	0	10,117	0	2,878
Total Expenditures	559,566	645,365	636,352	654,410
ENDING BALANCE	<u>219,357</u>	<u>135,318</u>	<u>108,319</u>	<u>72,046</u>
HIGHEST MONTH-ENDING BALANCE	233,649	198,648	114,730	84,740
LOWEST MONTH-ENDING BALANCE	165,640	114,597	72,246	48,677

AGENCY 10 – STATE AUDITOR

DIRECTOR: Mike Foley
Capitol Building
Room 2303
402-471-2111

**LEGISLATIVE
FISCAL OFFICE:**

Suzanne Houlden
402-471-0057
shoulden@leg.ne.gov

AGENCY DESCRIPTION

The Auditor examines, or causes to be examined, the books and records of state agencies including the audit of the Comprehensive Annual Financial Report, the Statewide Single audit, and the University of Nebraska Financial Statement. In addition, the Auditor performs annual audits of all county court offices, performs audits of county offices, educational services units and federal grant awards for state agencies and political subdivisions under contractual agreements. The Auditor registers political subdivision bonds and maintains a database of compiled political subdivision audits and budget information which is made available on the Internet.

AGENCY BUDGET PROGRAMS

- Program 010 – Salary—State Auditor
- Program 506 – State Audits
- Program 525 – Federal Cooperative, County & ESU Audits

AGENCY-ADMINISTERED FUNDS

- Fund 21010 – Cooperative Audit Cash Fund (expended in Prog. 525)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,832,421	2,885,249	3,777,416	3,977,678
Cash	1,623,616	1,731,428	1,717,894	1,707,316
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	4,456,037	4,616,677	5,495,310	5,684,994
FTEs	44.60	49.00	54.00	54.00

AGENCY 10 – STATE AUDITOR

PROGRAM 010: SALARY – STATE AUDITOR

PROGRAM PURPOSE

To pay the salary and benefits for the Auditor of Public Accounts.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	124,280	124,024	120,278	121,177
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	124,280	124,024	120,278	121,177
FTEs	1.00	1.00	1.00	1.00

PROGRAM 506: STATE AUDITS

PROGRAM PURPOSE

Auditors perform financial audits of State agencies/programs on a regular rotational basis, conduct the Nebraska Comprehensive Annual Financial Statement audit, and audit all 93 County Courts annually per Supreme Courts request. The Auditor provides a hotline for taxpayers to report waste, mismanagement, or fraud. Auditors provide assistance to law enforcement for investigation, register bonds as required, and maintain a website at: www.auditors.nebraska.gov. The Auditor has a peer review conducted on the Auditor's office once every three years, and the current report is available on the website.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,708,141	2,761,225	3,657,138	3,856,501
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,708,141	2,761,225	3,657,138	3,856,501
FTEs	25.91	28.80	32.00	33.00

AGENCY 10 – STATE AUDITOR

PROGRAM 525: FEDERAL COOPERATIVE, COUNTY AND ESU AUDITS

PROGRAM PURPOSE

Audits are made on the accounts and records of counties, educational service units and other political subdivisions. Through these audits, any violations of federal and state guidelines may be detected and corrective action implemented. The financial audits and financial related reports are performed under reimbursement basis and costs of the audit are recovered from the agencies or political subdivisions involved. Federal guidelines require an annual audit of the Statewide Single Audit. The Federal portion of this audit is charged to entities and runs through Program 525.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,623,616	1,731,428	1,717,894	1,707,316
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,623,616	1,731,428	1,717,894	1,707,316
FTEs	17.69	19.20	21.00	20.00

AGENCY 10 – STATE AUDITOR
FUND 21010: COOPERATIVE AUDIT CASH FUND
EXPENDED IN PROGRAM 525

STATUTORY AUTHORITY: Section 84-304.

REVENUE SOURCES: Fees for service under Cooperative Audit Contracts, fees for copies and reproductions as allowed under state law.

PERMITTED USES: Paying 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. Audit costs are reimbursed by the entity involved.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	547,546	788,922	878,222	1,075,356
Revenue:				
Fee revenue	1,854,687	1,801,353	1,886,465	1,826,789
Other/Misc.	762	0	669	388
Interest	9,543	19,375	27,894	38,450
Total Revenue	1,864,992	1,820,728	1,915,028	1,865,627
Expenditures:				
Personal Services	1,612,353	1,723,744	1,713,296	1,701,713
Travel	11,263	7,624	4,598	2,449
Operating	0	60	0	3,154
Total Expenditures	1,623,616	1,731,428	1,717,894	1,707,316
ENDING BALANCE	<u>788,922</u>	<u>878,222</u>	<u>1,075,356</u>	<u>1,233,667</u>
HIGHEST MONTH-ENDING BALANCE	807,169	1,016,951	1,334,537	1,395,965
LOWEST MONTH-ENDING BALANCE	225,585	677,770	641,320	992,301

AGENCY II – ATTORNEY GENERAL

DIRECTOR: Mike Hilgers
Capitol Building
Room 2115
402-471-2682

**LEGISLATIVE
FISCAL OFFICE:** Kenneth Boggs
402-471-0050
Kboggs@leg.ne.gov

AGENCY DESCRIPTION

The Attorney General is Nebraska's chief legal representative and the head of the Department of Justice. The duties and authority of the office are derived from the State Constitution, statutory enactments and the common law.

AGENCY BUDGET PROGRAMS

- Program 011 – Salary of the Attorney General
- Program 290 – State Settlement Funds
- Program 496 – Interstate Water Litigator
- Program 507 – Interpretation and Application of Law

AGENCY-ADMINISTERED FUNDS

- Fund 21110 – Odometer Fraud Cash Fund (expended in Prog. 507)
- Fund 21160 – State Settlement Cash Fund (expended in Prog. 290)
- Fund 21170 – Medicaid Fraud Control Unit (expended in Prog. 507)
- Fund 51110 – Department of Justice Revolving Fund (expended in Prog. 507)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	6,763,938	7,135,518	7,614,695	7,785,499
Cash	2,848,626	2,994,011	4,520,165	6,255,118
Federal	1,207,806	1,366,634	1,209,375	1,153,533
Revolving	1,640,218	1,754,413	2,088,161	2,270,824
Total Operations	12,460,588	13,430,576	15,432,396	17,464,974
FTEs	99.92	102.00	109.00	114.00

AGENCY II – ATTORNEY GENERAL

PROGRAM 011: SALARY OF THE ATTORNEY GENERAL

PROGRAM PURPOSE

To provide for the salary and benefits of the Nebraska Attorney General.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	125,554	118,837	109,359	109,359
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	125,554	118,837	109,359	109,359
FTEs	1.00	1.00	1.00	1.00

PROGRAM 290: STATE SETTLEMENT FUNDS

PROGRAM PURPOSE

Receive and administer recoveries pursuant to the Consumer Protection Act and the Uniform Deceptive Trade Practices Act, in accordance with court order or as otherwise provided by law.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,643,168	1,876,611	2,217,177	3,395,954
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,643,168	1,876,611	2,217,177	3,395,954
FTEs	12.91	16.70	14.65	17.04

AGENCY II – ATTORNEY GENERAL

PROGRAM 496: INTERSTATE WATER LITIGATOR

PROGRAM PURPOSE

To commence, prosecute and defend any and all actions affecting Nebraska water rights and to fund the costs associated with instate and interstate water litigation, arbitrations and negotiations arising from or affecting interstate Compacts.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	334,049	274,973	433,887	301,638
Cash	0	0	2,387	17,234
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	334,049	274,973	436,274	318,872
FTEs	0.00	0.00	0.00	0.00

PROGRAM 507: INTERPRETATION AND APPLICATION OF LAW

PROGRAM PURPOSE

The Attorney General represents the state in all legal matters. The office is organized according to specialized areas of law and divided into the following eight bureaus: Legal Services, Public Protection, Medicaid Fraud and Patient Abuse Unit, Solicitor General, Civil Litigation, Transportation, Criminal and Agriculture, Environment and Natural Resources.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	6,304,335	6,860,545	7,071,149	7,374,502
Cash	1,205,458	1,117,400	2,300,601	2,841,929
Federal	1,207,806	1,366,634	1,209,375	1,153,532
Revolving	1,640,218	1,754,413	2,088,161	2,270,804
Total Operations	10,357,817	11,098,992	12,669,286	13,640,768
FTEs	86.01	84.30	93.35	96.96

AGENCY II – ATTORNEY GENERAL
FUND 2110: ODOMETER FRAUD CASH FUND
EXPENDED IN PROGRAM 507

STATUTORY AUTHORITY: Section 60-154.

REVENUE SOURCES: Motor Vehicle related fees.

PERMITTED USES: Program operations.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	95,732	64,418	112,210	157,547
Revenue:				
Fee revenue	131,353	129,013	135,104	139,163
Interest/Other	1,224	(1,234)	3,481	5,528
Total Revenue	132,577	127,779	138,585	144,691
Expenditures:				
Personal Services	163,891	79,987	93,248	120,534
Operating	0	0	0	0
Total Expenditures	163,891	79,987	93,248	120,534
ENDING BALANCE	<u>64,418</u>	<u>112,210</u>	<u>157,547</u>	<u>181,704</u>
HIGHEST MONTH-ENDING BALANCE	92,385	112,210	157,574	181,704
LOWEST MONTH-ENDING BALANCE	57,806	65,730	118,713	159,287

AGENCY II – ATTORNEY GENERAL
FUND 21160: STATE SETTLEMENT CASH FUND
EXPENDED IN PROGRAM 290

STATUTORY AUTHORITY: Section 59-1608.04.

REVENUE SOURCES: Recoveries pursuant to the Consumer Protection Act.

PERMITTED USES: Program operations. At the direction of the Legislature, transfers may be made to the General Fund, the Nebraska Capital Construction Fund, the Legal Education for Public Service, and Rural Practice Loan Repayment Assistance Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,368,337	18,322,189	27,689,593	16,555,561
Revenue:				
Fee revenue	956,052	12,103,950	2,067,057	2,187,386
Other/Transfers	(445,957)	(418,956)	(10,645,957)	(6,283,957)
Interest	259,432	459,663	719,200	186,009
Total Revenue	769,527	12,144,657	(7,859,700)	(3,910,562)
Expenditures:				
Personal Services	1,356,184	1,514,573	2,652,339	3,764,631
Operating	261,807	311,577	594,743	1,353,086
Travel	22,868	45,943	24,830	60,482
Capital Outlay	2,310	4,518	2,420	8,443
Total Expenditures	1,643,169	1,876,611	3,274,332	5,186,642
ENDING BALANCE	<u>17,448,547</u>	<u>27,689,593</u>	<u>16,555,561</u>	<u>7,458,357</u>
HIGHEST MONTH-ENDING BALANCE	17,747,175	28,204,105	28,004,742	11,799,479
LOWEST MONTH-ENDING BALANCE	17,341,831	16,402,160	16,555,561	7,458,357

AGENCY II – ATTORNEY GENERAL
FUND 21170: MEDICAID FRAUD CONTROL UNIT
EXPENDED IN PROGRAM 507

STATUTORY AUTHORITY: Section 68-944.

REVENUE SOURCES: 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.

PERMITTED USES: Program operation.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,309,107	1,152,204	914,940	637,105
Revenue:				
Fee revenue	151,048	43,275	10,297	99,847
Other/Transfers	0	0	11,335	63,863
Interest	18,327	22,707	20,895	19,369
Total Revenue	169,375	65,982	42,527	183,079
Expenditures:				
Personal Services	288,018	278,111	282,667	274,924
Operating	36,587	25,135	37,695	62,421
Travel	1,673	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	326,278	303,246	320,362	337,345
ENDING BALANCE	<u>1,152,204</u>	<u>914,940</u>	<u>637,105</u>	<u>482,839</u>
HIGHEST MONTH-ENDING BALANCE	1,453,222	1,162,911	893,106	676,692
LOWEST MONTH-ENDING BALANCE	1,133,971	914,940	637,105	462,023

AGENCY II – ATTORNEY GENERAL
FUND 51110: DEPARTMENT OF JUSTICE REVOLVING FUND
EXPENDED IN PROGRAM 507

STATUTORY AUTHORITY: Section 84-219.

REVENUE SOURCES: Contracts with State Agencies to provide additional legal services in specialized areas.

PERMITTED USES: Work provided to state agencies for specialized needs.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	201,805	214,557	259,539	213,469
Revenue:				
Fee revenue	1,624,760	1,792,685	2,034,236	2,282,220
Interest	3,901	6,710	7,855	9,783
Miscellaneous/Other	24,309	0	1,210	0
Total Revenue	1,652,970	1,799,395	2,043,301	2,292,003
Expenditures:				
Personal Services	1,640,218	1,754,413	2,088,766	2,270,804
Operating	0	0	605	0
Total Expenditures	1,640,218	1,754,413	2,089,371	2,270,804
ENDING BALANCE	<u>214,557</u>	<u>259,539</u>	<u>213,469</u>	<u>234,668</u>
HIGHEST MONTH-ENDING BALANCE	241,050	309,413	257,210	264,240
LOWEST MONTH-ENDING BALANCE	148,656	141,209	165,403	136,618

AGENCY 12 – STATE TREASURER

DIRECTOR: Tom Briesse
State Capitol
Suite 2005
402-471-2455

**LEGISLATIVE
FISCAL OFFICE:** John Wiemer
402-471-0051
jwiemer@leg.ne.gov

AGENCY DESCRIPTION

The State Treasurer receives and keeps all money of the State as designated by law. Funds are disbursed by electronic means or by warrants lawfully drawn upon the State Treasury. The Treasurer keeps a comprehensive account of all money received and disbursed. The Treasurer determines all banking relationships for the State and selects a custodial bank for custody of all securities purchased.

AGENCY BUDGET PROGRAMS

- Program 012 – Constitutional Officer's Salary
- Program 024 – State Disbursement Unit
- Program 117 – Mutual Finance Assistance Act
- Program 149 – Aid to Counties
- Program 470 – Inland Port Authority/Aid
- Program 475 – ABLE Savings Plan
- Program 480 – Education Scholarships/Operations
- Program 480 – Education Scholarships/Aid
- Program 503 – Treasury Management/Operations
- Program 503 – Treasury Management/Aid
- Program 505 – Education Savings Plan/Operations
- Program 505 – Education Savings Plan/Aid
- Program 512 – Unclaimed Property
- Program 663 – Sports Arena Financing/Aid
- Program 665 – Convention Center Financing/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 21180 – Treasury Management Cash Fund (expended in Prog. 475 and 503)
- Fund 21190 – Convention Center Support Fund (expended in Prog. 665)
- Fund 21195 – Sports Arena Facility Support Fund (expended in Prog. 663)
- Fund 21200 – Unclaimed Property Cash Fund (expended in Prog. 512)
- Fund 21215 – Municipal Natural Gas System Emergency Assistance Fund (expended in Prog. 503)
- Fund 21216 – Inland Port Authority Fund (expended in Prog. 470)
- Fund 21240 – College Savings Plan Administrative Fund (expended in Prog. 505)
- Fund 21245 – College Savings Plan Expense Fund (expended in Prog. 505)
- Fund 21246 – College Savings Incentive Cash Fund (expended in Prog. 505)
- Fund 21270 – State Treasurer Administrative Fund (expended in Prog. 512)
- Fund 21290 – Mutual Finance Assistance Fund (expended in Prog. 117)

AGENCY 12 – STATE TREASURER

AGENCY EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,101,410	900,639	1,017,573	1,653,659
Cash	2,805,558	2,740,039	3,248,627	3,482,900
Federal	1,531,120	1,262,773	1,406,265	1,353,695
Revolving	0	0	0	0
Total Operations	5,438,088	4,903,451	5,672,469	6,490,254
STATE AID:				
General	2,000,000	2,000,000	0	9,215,700
Cash	17,004,852	17,717,770	18,401,015	50,077,972
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	19,004,852	19,717,770	18,401,015	59,293,672
TOTAL FUNDS:				
General	3,101,410	2,900,639	1,017,573	10,869,359
Cash	19,810,410	20,457,809	21,649,606	53,560,872
Federal	1,531,120	1,262,773	1,406,265	1,353,695
Revolving	0	0	0	0
TOTAL EXPENDITURES	24,442,940	24,621,221	24,073,444	65,783,926
FTEs	37.16	34.94	35.94	34.95

AGENCY 12 – STATE TREASURER

PROGRAM 012: CONSTITUTIONAL OFFICER'S SALARY

PROGRAM PURPOSE

Pay the salary and benefits of State Treasurer.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	44,274	44,259	36,761	44,068
Cash	75,393	75,366	68,747	75,042
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	119,667	119,625	105,508	119,110
FTEs	1.00	1.00	1.00	1.00

PROGRAM 024: STATE DISBURSEMENT UNIT

PROGRAM PURPOSE

The receipt and disbursement of child support payments.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,057,136	856,380	980,812	909,591
Cash	0	0	0	0
Federal	1,531,120	1,262,773	1,406,265	1,353,695
Revolving	0	0	0	0
Total Operations	2,588,256	2,119,153	2,387,077	2,263,286
FTEs	17.09	15.46	15.40	15.79

AGENCY 12 – STATE TREASURER

PROGRAM 117: MUTUAL FINANCE ASSISTANCE ACT/AID

PROGRAM PURPOSE

To distribute aid to mutual finance organizations as directed by Neb. Rev. Stat. § 35-1206 and 35-1207.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	6,770,000	6,710,000	7,138,560	7,246,320
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	6,770,000	6,710,000	7,138,560	7,246,320
FTEs	0.00	0.00	0.00	0.00

PROGRAM 149: AID TO COUNTIES

PROGRAM PURPOSE

To distribute aid to counties as directed by LB 103 (2021).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	2,000,000	2,000,000	0	0
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	2,000,000	2,000,000	0	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 12 – STATE TREASURER

PROGRAM 470: INLAND PORT AUTHORITY/AID

PROGRAM PURPOSE

To award grants to carry out the functions of an inland port authority located within the boundaries of a city of the metropolitan class as authorized under the Municipal Inland Port Authority Act.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	0	30,000,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	0	0	0	30,000,000
FTEs	0.00	0.00	0.00	0.00

PROGRAM 475: ABLE SAVINGS PLAN

PROGRAM PURPOSE

Administer, market, and maintain an efficient and effective ABLE Savings Plan for all Nebraskans, while complying with all the State and Federal regulations.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	229,909	294,062	342,904	367,061
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	229,909	294,062	342,904	367,061
FTEs	1.29	1.48	1.52	1.39

AGENCY 12 – STATE TREASURER

PROGRAM 480: EDUCATION SCHOLARSHIPS/OPERATIONS

PROGRAM PURPOSE

Laws 2024, LB 1402 provided education scholarships for K-12 students at qualified schools beginning FY2024-25. Up to \$750,000 could be spent each fiscal year for administrative expenses under LB 1402 (2024). Referendum Measure 435 in 2024 repealed Section 1 of LB 1402 (2024), which included up to \$750,000 to be used for the administrative expenses connected to these education scholarships.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	700,000
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	0	0	0	700,000
FTEs	0.00	0.00	0.00	0.00

PROGRAM 480: EDUCATION SCHOLARSHIPS/AID

PROGRAM PURPOSE

Laws 2024, LB 1402 provided education scholarships for K-12 students at qualified schools beginning FY2024-25. Up to \$9.25 million could be spent each fiscal year as aid for the scholarships under LB 1402 (2024). Referendum Measure 435 in 2024 repealed Section 1 of LB 1402 (2024), which included up to \$9.25 million to be used as aid for these education scholarships.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	9,215,700
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	0	0	0	9,215,700
FTEs	0.00	0.00	0.00	0.00

AGENCY 12 – STATE TREASURER

PROGRAM 480: EDUCATION SCHOLARSHIPS

TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	9,915,700
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	0	0	0	9,915,700

PROGRAM 503: TREASURY MANAGEMENT/OPERATIONS

PROGRAM PURPOSE

The Treasury Management program is the primary cash management function of the agency and performs banking functions in the most efficient, cost-effective way possible.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	748,961	784,062	808,055	964,628
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	748,961	784,062	808,055	964,628
FTEs	7.83	7.84	8.21	7.20

AGENCY 12 – STATE TREASURER

PROGRAM 503: TREASURY MANAGEMENT/AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	4,000,000	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,000,000	0	0	0

PROGRAM 503: TREASURY MANAGEMENT **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	4,748,961	784,062	808,055	964,628
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	4,748,961	784,062	808,055	964,628

AGENCY 12 – STATE TREASURER

PROGRAM 505: EDUCATION SAVINGS PLAN/OPERATIONS

PROGRAM PURPOSE

The Program allows citizens inside and outside the State of Nebraska to contribute to investment accounts for their children and grandchildren's education.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	456,461	263,962	638,100	681,189
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	456,461	263,962	638,100	681,189
FTEs	1.18	1.19	1.43	1.33

PROGRAM 505: EDUCATION SAVINGS PLAN/AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	3,240	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	3,240	0	0	0

AGENCY 12 – STATE TREASURER

PROGRAM 505: EDUCATION SAVINGS PLAN **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	459,701	263,962	638,100	681,189
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	459,701	263,962	638,100	681,189

PROGRAM 512: UNCLAIMED PROPERTY

PROGRAM PURPOSE

Upon receipt of unclaimed property, the State Treasurer makes a concerted effort to locate the rightful owner.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,295,002	1,322,587	1,390,785	1,394,980
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,295,002	1,322,587	1,390,785	1,394,980
FTEs	8.77	7.97	8.38	8.24

AGENCY 12 – STATE TREASURER

PROGRAM 663: SPORTS ARENA FINANCING/AID

PROGRAM PURPOSE

The Program allows for a turn-back of certified sales tax dollars attributable to sports arenas to local communities.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	4,001,671	4,751,094	4,146,256	4,431,403
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,001,671	4,751,094	4,146,256	4,431,403
FTEs	0.00	0.00	0.00	0.00

PROGRAM 665: CONVENTION CENTER FINANCING/AID

PROGRAM PURPOSE

The Program allows for a turn-back of certified sales tax dollars attributable to convention centers to local communities.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	2,229,940	6,256,676	7,116,199	8,400,249
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	2,229,940	6,256,676	7,116,199	8,400,249
FTEs	0.00	0.00	0.00	0.00

AGENCY 12 – STATE TREASURER
FUND 21180: TREASURY MANAGEMENT CASH FUND
EXPENDED IN PROGRAM 475 AND 503

STATUTORY AUTHORITY: Section 84-618.

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

PERMITTED USES: Expenses of the Treasury Management Program and ABLE Savings Program are paid from this fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	379,178	567,920	697,462	855,133
Revenue:				
Sale of Services	1,181,222	1,214,750	1,310,580	1,466,818
Interest	8,733	17,142	24,981	37,735
Reimbursements Non-government	685	850	635	567
Miscellaneous Adjustment	0	(600)	(944)	0
Other	1,936	647	304	(44)
Total Revenue	1,192,576	1,232,789	1,335,556	1,505,076
Expenditures:				
Personal Services	798,395	841,747	880,854	1,036,082
Operating	197,814	247,211	269,063	295,658
Travel	7,625	14,289	16,638	21,535
Capital Outlay	0	0	11,330	3,426
Miscellaneous Adjustment	0	0	0	(68)
Total Expenditures	1,003,834	1,103,247	1,177,885	1,356,633
ENDING BALANCE	<u>567,920</u>	<u>697,462</u>	<u>855,133</u>	<u>1,003,576</u>
HIGHEST MONTH-ENDING BALANCE	748,663	891,390	1,050,320	1,286,690
LOWEST MONTH-ENDING BALANCE	395,970	517,267	748,448	936,729

AGENCY 12 – STATE TREASURER
FUND 21190: CONVENTION CENTER SUPPORT FUND
EXPENDED IN PROGRAM 665

STATUTORY AUTHORITY: Section 13-2610.

REVENUE SOURCES: The Fund is credited the amount of the annual certification of state sales tax under section 13-2609 of the Convention Center Facility Financing Assistance Act.

PERMITTED USES:

Any political subdivision for which an application for state assistance under the Convention Center Facility Financing Assistance Act has been approved receives an annual amount not to exceed 70% of the state sales tax revenue collected by retailers and operators doing business at such facilities on sales at such facilities, state sales tax revenue collected on primary and secondary box office sales of admissions to such facilities, and state sales tax revenue collected by associated hotels and nearby retailers and an aggregate amount of not more than the maximum aggregate appropriation.

The remaining 30% of state sales tax revenue collected by retailers and operators doing business at such facilities on sales at such facilities, state sales tax revenue collected on primary and secondary box office sales of admissions to such facilities, and state sales tax revenue collected by associated hotels and nearby retailers, is transferred to the Civic and Community Center Financing Fund.

It is also the intent of the Legislature to appropriate from the Fund to any city of the metropolitan class for which an application for state assistance under the Act has been approved an amount not to exceed the amount of money transferred to the Fund pursuant to subdivision (9)(a) of section 13-3108.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	61,880	63,664	101,601	143,542
Revenue:				
Transfers In	3,185,629	8,971,693	10,200,986	12,034,877
Transfer Out	(955,689)	(2,681,433)	(3,049,800)	(3,600,107)
Interest	1,784	4,353	6,954	10,164
Total Revenue	2,231,724	6,294,613	7,158,140	8,444,934
Expenditures:				
Aid to Local Governments	2,229,940	6,256,676	7,116,199	8,400,249
Total Expenditures	2,229,940	6,256,676	7,116,199	8,400,249
ENDING BALANCE	<u>63,664</u>	<u>101,601</u>	<u>143,542</u>	<u>188,227</u>
HIGHEST MONTH-ENDING BALANCE	63,664	101,601	143,542	188,227
LOWEST MONTH-ENDING BALANCE	61,956	63,751	101,813	144,220

AGENCY 12 – STATE TREASURER
FUND 21195: SPORTS ARENA FACILITY SUPPORT FUND
EXPENDED IN PROGRAM 663

STATUTORY AUTHORITY: Section 13-3108.

REVENUE SOURCES: The Fund is credited the amount of the quarterly certification of state sales tax under section 13-3107 of the Sports Arena Facility Financing Assistance Act.

PERMITTED USES:

Any political subdivision for which an application for state assistance under the Sports Arena Facility Financing Assistance Act has been approved receives an amount not to exceed:

- For any eligible sports arena facility that is not located in a city of the second class or village, 70% of the (A) state sales tax revenue collected by retailers doing business at eligible sports arena facilities on sales at such facilities, (B) state sales tax revenue collected on primary and secondary box office sales of admissions to such facilities, and (C) new state sales tax revenue collected by nearby retailers and sourced under sections 77-2703.01 to 77-2703.04 to the program area; or
- For any eligible sports arena facility that is located in a city of the second class or village, 25% of the (A) state sales tax revenue collected by retailers doing business at eligible sports arena facilities on sales at such facilities, (B) state sales tax revenue collected on primary and secondary box office sales of admissions to such facilities, and (C) new state sales tax revenue collected by nearby retailers and sourced under sections 77-2703.01 to 77-2703.04 to the program area.

The 30% of state sales tax revenue remaining after the appropriation and transfer for any eligible sports arena facility that is not located in a city of the second class or village transferred quarterly as follows:

- If the revenue relates to an eligible sports arena facility that is a sports complex and that is approved for state assistance under section 13-3106 on or after May 26, 2021, 83% of such revenue shall be transferred to the Support the Arts Cash Fund and 17% of such revenue shall be transferred to the Convention Center Support Fund; and
- If the revenue relates to any other eligible sports arena facility, such revenue shall be transferred to the Civic and Community Center Financing Fund.

The 75% of state sales tax revenue remaining after the appropriation and transfer for any eligible sports arena facility that is located in a city of the second class or village shall be distributed in accordance with section 77-27,132.

The state assistance from the Fund is also subject to certain maximums and restrictions under that Act.

AGENCY 12 – STATE TREASURER
FUND 21195: SPORTS ARENA FACILITY SUPPORT FUND
EXPENDED IN PROGRAM 663

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	32,573	54,658	37,085	40,306
Revenue:				
Transfers In	5,716,673	6,787,277	6,099,042	6,429,586
Transfer Out	(1,694,506)	(2,056,679)	(1,952,786)	(1,998,183)
Interest	1,589	2,923	3,221	6,240
Total Revenue	4,023,756	4,733,521	4,149,477	4,437,643
Expenditures:				
Aid to Local Governments	4,001,671	4,751,094	4,146,256	4,431,403
Total Expenditures	4,001,671	4,751,094	4,146,256	4,431,403
ENDING BALANCE	<u>54,658</u>	<u>37,085</u>	<u>40,306</u>	<u>46,546</u>
HIGHEST MONTH-ENDING BALANCE	929,572	1,158,460	1,138,908	1,146,131
LOWEST MONTH-ENDING BALANCE	32,613	34,352	37,605	41,128

AGENCY 12 – STATE TREASURER
FUND 21200: UNCLAIMED PROPERTY CASH FUND
EXPENDED IN PROGRAM 512

STATUTORY AUTHORITY: Section 69-1317.

REVENUE SOURCES: Funds are transferred from the Unclaimed Property Trust Fund, as needed.

PERMITTED USES: Program Operations.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	930,027	1,029,688	1,150,580	1,281,762
Revenue:				
Transfers In	1,394,639	1,429,424	1,487,897	1,535,274
Interest	24,588	38,257	53,464	70,003
Reproductions and Publications	455	455	1,170	650
Reimbursements Non-government	342	425	317	308
Other	(232)	40	29	348
Total Revenue	1,419,792	1,468,601	1,542,877	1,606,583
Expenditures:				
Personal Services	749,320	748,906	805,341	929,004
Operating	566,501	589,499	588,876	479,345
Travel	4,310	9,304	7,972	11,489
Capital Outlay	0	0	9,506	157
Total Expenditures	1,320,131	1,347,709	1,411,695	1,419,995
ENDING BALANCE	<u>1,029,688</u>	<u>1,150,580</u>	<u>1,281,762</u>	<u>1,468,350</u>
HIGHEST MONTH-ENDING BALANCE	2,197,865	2,352,466	2,549,265	2,725,530
LOWEST MONTH-ENDING BALANCE	1,032,584	1,176,035	1,314,689	1,498,163

AGENCY 12 – STATE TREASURER
FUND 21215: MUNICIPAL NATURAL GAS SYSTEM EMERGENCY ASSISTANCE
FUND
EXPENDED IN PROGRAM 503

STATUTORY AUTHORITY: Section 19-5605.

REVENUE SOURCES: Transfers authorized by the Legislature and any federal funds which may become available for the purposes of the Municipal Natural Gas System Emergency Assistance Act.

PERMITTED USES: To make grants to municipalities under the Municipal Natural Gas System Emergency Assistance Act and to defray any administrative expenses incurred by the State Treasurer in carrying out the Act. The Act terminated June 30, 2023.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	1,986	2,028	0
Revenue:				
Transfers In	4,000,000	0	0	0
Interest	1,986	42	9	0
Total Revenue	4,001,986	42	9	0
Expenditures:				
Public Assistance	4,000,000	0	2,037	0
Total Expenditures	4,000,000	0	2,037	0
ENDING BALANCE	<u>1,986</u>	<u>2,028</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	4,000,000	2,028	2,033	0
LOWEST MONTH-ENDING BALANCE	292	1,989	0	0

AGENCY 12 – STATE TREASURER
FUND 21216: INLAND PORT AUTHORITY FUND
EXPENDED IN PROGRAM 470

STATUTORY AUTHORITY: Section 13-3315.

REVENUE SOURCES: Transfers by the Legislature and any federal funds which may become available for the purposes of the Municipal Inland Port Authority Act.

PERMITTED USES: To award grants to carry out the functions of an inland port authority located within the boundaries of a city of the metropolitan class as authorized under the Municipal Inland Port Authority Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	30,017,127
Revenue:				
Transfers In	0	0	30,000,000	10,345,042
Interest	0	0	17,127	752,041
Total Revenue	0	0	30,017,127	11,097,083
Expenditures:				
Aid to Local Governments	0	0	0	30,000,000
Total Expenditures	0	0	0	30,000,000
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>30,017,127</u>	<u>11,114,210</u>
HIGHEST MONTH-ENDING BALANCE	0	0	30,017,127	30,618,447
LOWEST MONTH-ENDING BALANCE	0	0	0	695,784

AGENCY 12 – STATE TREASURER
FUND 21240: COLLEGE SAVINGS PLAN ADMINISTRATIVE FUND
EXPENDED IN PROGRAM 505

STATUTORY AUTHORITY: Section 85-1807.

REVENUE SOURCES: Transfers from the College Savings Plan Expense Fund.

PERMITTED USES: Program Operations.

*Note: Laws 2025, LB 647 renames the College Savings Plan Administrative Fund to the Education Savings Plan Administrative Fund and renames the College Savings Plan Expense Fund to the Education Savings Plan Expense Fund effective October 1, 2025.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	874,936	1,220,779	1,786,226	2,047,648
Revenue:				
Transfers In	780,304	788,745	810,227	825,609
Interest	21,657	40,240	60,341	85,443
Reimbursements Non-government	343	425	317	309
Other			5	20
Total Revenue	802,304	829,410	870,890	911,381
Expenditures:				
Personal Services	124,566	143,138	188,255	238,945
Operating	325,586	110,490	405,445	393,523
Travel	6,309	9,482	14,280	20,310
Capital Outlay	0	853	1,488	79
Total Expenditures	456,461	263,963	609,468	652,857
ENDING BALANCE	<u>1,220,779</u>	<u>1,786,226</u>	<u>2,047,648</u>	<u>2,306,172</u>
HIGHEST MONTH-ENDING BALANCE	1,619,358	1,998,431	2,578,563	2,860,501
LOWEST MONTH-ENDING BALANCE	1,376,901	1,376,901	2,056,883	2,315,456

AGENCY 12 – STATE TREASURER
FUND 21245: COLLEGE SAVINGS PLAN EXPENSE FUND
EXPENDED IN PROGRAM 505

STATUTORY AUTHORITY: Section 85-1807.

REVENUE SOURCES: Earnings on the program trust.

PERMITTED USES:

This Fund is utilized for:

- Transfers to the College Savings Plan Administrative Fund (# 21240) in an amount equal to the appropriation;
- For the purposes described in the Meadowlark Act; and
- To the State Investment Officer's Cash Fund for management fees.

*Note: Laws 2025, LB 647 renames the College Savings Plan Administrative Fund to the Education Savings Plan Administrative Fund and renames the College Savings Plan Expense Fund to the Education Savings Plan Expense Fund effective October 1, 2025.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	4,063,192	4,281,417	4,110,106	4,111,289
Revenue:				
Interest	56,010	81,472	96,673	125,330
Sale of Services	1,368,574	1,215,509	1,303,970	1,428,045
Transfers Out	(1,181,229)	(1,443,171)	(1,378,549)	(1,396,366)
Total Revenue	243,355	(146,190)	22,094	157,009
Expenditures:				
Personal Services	25,130	25,121	20,911	25,013
Total Expenditures	25,130	25,121	20,911	25,013
ENDING BALANCE	<u>4,281,417</u>	<u>4,110,106</u>	<u>4,111,289</u>	<u>4,243,285</u>
HIGHEST MONTH-ENDING BALANCE	4,281,417	4,149,862	4,128,866	4,253,448
LOWEST MONTH-ENDING BALANCE	3,399,588	3,462,818	3,410,788	3,418,303

AGENCY 12 – STATE TREASURER
FUND 21246: COLLEGE SAVINGS INCENTIVE CASH FUND
EXPENDED IN PROGRAM 505

STATUTORY AUTHORITY: Section 85-1815.

REVENUE SOURCES: Transfers from the College Savings Plan Expense Fund or the Unclaimed Property Trust Fund, as determined by the State Treasurer, and contributions from any private individual or private entity.

PERMITTED USES: The Fund is used to provide incentive payments under the Employer Matching Contribution Incentive Program and to provide matching scholarships under the College Savings Plan Low-Income Matching Scholarship Program.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	9,662	283
Revenue:				
Transfers In	3,240	9,586	19,045	28,332
Interest	0	76	207	12
Total Revenue	3,240	9,662	19,252	28,344
Expenditures:				
Other Government Aid	3,240	0	0	0
Other Operating Expenses	0	0	28,631	28,332
Total Expenditures	3,240	0	28,631	28,332
ENDING BALANCE	<u>0</u>	<u>9,662</u>	<u>283</u>	<u>295</u>
HIGHEST MONTH-ENDING BALANCE	0	9,662	9,841	295
LOWEST MONTH-ENDING BALANCE	0	0	279	285

AGENCY 12 – STATE TREASURER
FUND 21270: STATE TREASURER ADMINISTRATIVE FUND
EXPENDED IN PROGRAM 512

STATUTORY AUTHORITY: Section 84-617.

REVENUE SOURCES: Funds received by the State Treasurer pursuant to his or her administrative duties.

PERMITTED USES: Program operation.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	37,058	37,881	45,842	50,546
Revenue:				
Reproductions and Publications	375	473	256	341
Sale of Services	156,300	179,060	201,480	209,120
Registration/License Fees	0	0	0	5,000
Interest	522	755	1,083	1,489
Transfer out to General Fund	(156,374)	(172,327)	(198,115)	(216,601)
Total Revenue	823	7,961	4,704	(651)
ENDING BALANCE	<u>37,881</u>	<u>45,842</u>	<u>50,546</u>	<u>49,895</u>
HIGHEST MONTH-ENDING BALANCE	49,902	55,300	57,662	61,559
LOWEST MONTH-ENDING BALANCE	29,927	3,983	38,198	2,957

AGENCY 12 – STATE TREASURER
FUND 21290: MUTUAL FINANCE ASSISTANCE FUND
EXPENDED IN PROGRAM 117

STATUTORY AUTHORITY: Section 35-1203.

REVENUE SOURCES: Insurance Tax premiums.

PERMITTED USES: To provide assistance to rural or suburban fire protection districts and mutual finance organizations.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	8,681	8,165	0	4,979,280
Revenue:				
Insurance tax premium	12,236,578	13,151,755	18,747,159	9,513,460
Interest	17,552	26,097	16,110	30,064
Transfer to General Fund	(5,484,646)	(6,476,017)	(6,645,429)	(7,276,484)
Total Revenue	6,769,484	6,701,835	12,117,840	2,267,040
Expenditures:				
Public Assistance	6,770,000	6,710,000	7,138,560	7,246,320
Total Expenditures	6,770,000	6,710,000	7,138,560	7,246,320
ENDING BALANCE	<u>8,165</u>	<u>0</u>	<u>4,979,280</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	7,483,024	8,396,833	8,799,490	9,444,645
LOWEST MONTH-ENDING BALANCE	8,165	0	0	0

AGENCY 13 – DEPARTMENT OF EDUCATION

DIRECTOR: Dr. Brian Maher
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2nd Floor
401-471-2295

**LEGISLATIVE
FISCAL OFFICE:**

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AGENCY DESCRIPTION

The State Department of Education, a constitutional agency since 1875, is administered by the Commissioner of Education, who is appointed by the publicly elected State Board of Education. The State Board is the policy-forming, planning, and evaluative body for the state pre-K-12 system. The Department also administers several adult education and education-related programs such as Teacher Education Program Approval, Private Postsecondary Career Schools and Veterans' Education. The Department contracts with ESU 4, in Auburn, to administer the Nebraska Center for the Education of Children Who Are Blind or Visually Impaired in Nebraska City. It also contracts with providers for four regional programs to serve deaf and hard of hearing children. The Federal Vocational Rehabilitation and Social Security Disability Determinations programs are administered by the department. Lottery proceeds are allocated to the department for various programs through the Nebraska Education Improvement Fund.

AGENCY BUDGET PROGRAMS

- Program 025 – Departmental Administration/Operations
- Program 025 – Department Administration/Aid
- Program 158 – Education Aid
- Program 161 – Education Innovation/Operations
- Program 161 – Education Innovation/Aid
- Program 351 – Vocational Rehabilitation/Operations
- Program 351 – Vocational Rehabilitation/Aid
- Program 352 – Old Aged Survivors Insurance Disability Determinations/Operations
- Program 352 – Old Aged Survivors Insurance Disability Determinations/Aid
- Program 401 – Nebraska School for the Deaf/Services for Children Who are Deaf & Hard of Hearing
- Program 402 – Nebraska Center for the Education of Children Who are Blind or Visually Impaired
- Program 614 – Professional Practices Commission

AGENCY-ADMINISTERED FUNDS

- Fund 21300 – State Department of Education Cash Fund (expended in Progs. 025, 158, 351 & 401)
- Fund 21310 – Professional Practices Commission Cash Fund (expended in Prog. 614)
- Fund 21320 – Private Postsecondary Career Schools Cash Fund (expended in Prog. 025)
- Fund 21330 – Excellence in Teaching Cash Fund (expended in Prog. 161)
- Fund 21335 – High School Equivalence Fund (expended in Prog. 158)
- Fund 21336 – Nebraska Education Improvement Fund (expended in Prog. 161)
- Fund 21337 – Expanded Learning Opportunity Grant Fund (expended in Prog. 161)
- Fund 21338 – Department of Education Improvement Grant Fund (expended in Prog. 161)
- Fund 21351 – Education Future Fund (expended in Progs. 025, & 158)
- Fund 21360 – Early Childhood Program Training (expended in Prog. 025)
- Fund 21365 – Early Childhood Education Endowment Cash Fund (expended in Prog. 025)
- Fund 21380 – School Safety and Security Fund (expended in Prog. 158)
- Fund 21390 – Certification Fund (expended in Prog. 025)
- Fund 21480 – Tuition Recovery Cash Fund (expended in Prog. 025)
- Fund 51320 – Department of Education Revolving Fund (expended in Prog. 025)

AGENCY 13 – DEPARTMENT OF EDUCATION

AGENCY EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	26,881,409	33,737,499	29,292,749	32,630,707
Cash	1,237,006	1,150,296	1,278,415	1,577,630
Federal	64,907,897	75,449,453	82,179,842	79,146,828
Revolving	460,850	343,448	445,031	614,149
Total Operations	93,487,162	110,680,696	113,196,037	113,969,315
STATE AID:				
General	1,274,492,501	1,301,743,441	1,284,114,957	1,300,016,264
Cash	7,543,913	6,875,788	373,706,228	398,524,678
Federal	605,731,174	576,078,693	618,278,104	669,562,294
Revolving	0	0	0	0
Total State Aid	1,887,767,588	1,884,697,922	2,276,099,289	2,368,103,236
TOTAL FUNDS:				
General	1,301,373,910	1,335,480,940	1,313,407,706	1,332,646,971
Cash	8,780,919	8,026,084	374,984,643	400,102,308
Federal	670,639,071	651,528,146	700,457,946	748,709,122
Revolving	460,850	343,448	445,031	614,149
TOTAL EXPENDITURES:	1,981,254,750	1,995,378,618	2,389,295,326	2,482,072,551
FTEs	503.35	472.43	557.00	606.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025: DEPARTMENTAL ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

The Administration/Operations program contains activities of the department, which primarily address educational leadership, policy setting, technical assistance, program administration, and agency support. Activities within this program include the State Board of Education, the Commissioner's Office and school improvement activities of curriculum/instruction/innovation, accreditation, and staff development/instructional strategies. Also included are activities addressing early childhood, special education, educational technology, teacher certification, adult education, school finance and organization, data systems.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	17,947,478	23,128,790	19,205,160	22,066,779
Cash	1,022,177	807,706	892,196	1,296,658
Federal	40,588,874	47,274,419	51,518,909	48,960,642
Revolving	460,850	343,448	445,031	614,149
Total Operations	60,019,379	71,554,363	72,061,296	72,878,228
FTEs	229.36	231.65	255.61	205.42

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025: DEPARTMENTAL ADMINISTRATION/AID

PROGRAM PURPOSE

The Administration/Aid program contains activities of the department, which primarily address educational leadership, policy setting, technical assistance, program administration, and agency support, including payments for student loan assistance (LB 1218, 2022).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	20,849	73,650	4,347,500	5,792,324
Cash	3,777	0	8,144	25,866
Federal	590,035	3,083,688	5,211,666	14,107,221
Revolving	0	0	0	0
Total State Aid	614,661	3,157,338	9,567,310	19,928,411
FTEs	0.00	0.00	0.00	0.00

PROGRAM 025: DEPARTMENTAL ADMINISTRATION **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	17,968,327	23,202,439	23,552,660	27,799,103
Cash	1025,954	807,706	900,340	1,322,524
Federal	41,178,909	50,358,108	56,730,574	63,067,863
Revolving	460,850	343,448	445,031	614,149
TOTAL	60,634,040	74,711,701	81,628,606	92,803,639

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM I58: EDUCATION AID

PROGRAM PURPOSE

Aid is distributed to public school districts pursuant to a formula in the Tax Equity and Educational Opportunities Services Act (TEEOSA). Revenue generated from the permanent school land trust is distributed to all public school districts on a per pupil basis as state apportionment. State and federal funds are allocated to school districts for the approved costs of special education programs and transportation for school-age and preschool-age children with disabilities. State funds are used for approved costs of residential services for children with disabilities. State aid is provided to fund a textbook loan program for private school students. State funds support an early childhood grant program and a portion of an Early Childhood Endowment program for children, birth to age three. Federal aid funds are used to establish and maintain adult basic education programs around the state. General Educational Development (GED) testing centers are maintained at sites through funding by state and local education agencies. State funds are provided to match federal funds that are distributed to schools and institutions participating in child nutrition programs such as the National School Lunch program. Federal Title I funds are allocated to public and private schools based on a per pupil formula weighted to provide additional funds to schools with disabled and educationally disadvantaged children. Other federal categorical aid is also distributed to schools and educational agencies. Cash funds in this program are received from private postsecondary schools for a tuition recovery program, to administer the Private Postsecondary Career School Act, to pay 24% of foundation aid in TEEOSA, and to reimburse schools for special education costs.

STATISTICS	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
State Aid (TEEOSA) – General	1,014,768,553	1,034,512,638	1,180,025,969	1,010,135,323
State Aid (TEEOSA) – Cash	0	0	112,353,248	112,309,502
Early Childhood – Education	10,884,259	11,961,998	16,997,029	11,097,995
ESU Aid	13,332,322	13,332,322	13,332,322	13,332,322
Special Education – General	210,985,285	234,840,745	221,033,243	254,280,196
Special Education Aid – Cash	0	0	246,087,379	254,058,577
Special Education – Federal	87,466,349	86,542,213	91,221,411	86,794,941
Title I	91,043,602	86,169,417	56,186,609	99,421,070
School Nutrition – General	1,878	1,926,144	1,003,761	1,037,296
School Nutrition – Federal	265,661,985	179,302,138	178,601,422	162,656,071
High Ability Learners	2,342,962	2,342,962	2,342,962	2,342,963

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	1,274,303,440	1,301,605,502	1,279,703,168	1,293,449,108
Cash	2,965,721	2,614,319	366,498,720	393,030,718
Federal	597,922,272	570,042,497	603,504,933	645,341,668
Revolving	0	0	0	0
Total State Aid	1,875,191,433	1,874,262,318	2,249,706,821	2,331,821,495
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 161: EDUCATION INNOVATION/OPERATIONS

PROGRAM PURPOSE

The operating funds in this program are used to administer lottery aid programs. Staff administer the allocation of grants for the activities authorized in statute to be funded with lottery proceeds.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	69,478	231,282	236,863	275,330
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	69,478	231,282	236,863	275,330
FTEs	0.87	1.87	1.67	2.65

PROGRAM 161: EDUCATION INNOVATION/AID

PROGRAM PURPOSE

The Excellence in Teaching Act, a teacher loan forgiveness program, is funded with lottery proceeds. Lottery funds are also allocated for distance education incentives based upon courses provided and for competitive innovation grants.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	4,323,724	4,070,057	7,000,137	5,269,920
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,323,724	4,070,057	7,000,137	5,269,920
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 161: EDUCATION INNOVATION TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	4,393,202	4,301,339	7,236,999	5,545,250
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	4,393,202	4,301,339	7,236,999	5,545,250

PROGRAM 351: VOCATIONAL REHABILITATION/OPERATIONS

PROGRAM PURPOSE

Vocational Rehabilitation is an eligibility program. It serves persons who have a medically recognized physical or mental disability that creates a substantial barrier to employment. There must be a reasonable expectation that a person will be able to secure and keep employment as a result of the services received from Vocational Rehabilitation, in order to be eligible. An individualized program of vocational rehabilitation is developed for each eligible person. These programs are based on each person's unique needs and goals and are designed to overcome their barriers to employment, independence, and integration into the work place and the community. The Federal Rehabilitation Act of 1998 places an emphasis on services to the most severely disabled.

Staff provides independent living, assistive technology, and career planning and job placement in local communities throughout the state. Vocational rehabilitation staff is located in Lincoln, Omaha, Norfolk, Grand Island, Kearney, Hastings, North Platte, and Scottsbluff. Satellite offices are located at O'Neill, Chadron, McCook, and Columbus. Staff is linked with the Nebraska Workforce Development One-Stop system to serve persons through schools, mental health facilities and other places where persons with disabilities receive support services. Funding is approximately 79% federal funds with a required state match of about 21%.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	4,696,853	6,356,274	5,410,787	6,355,137
Cash	17,492	6,737	23,113	5,349
Federal	16,200,742	16,128,008	19,419,278	20,279,817
Revolving	0	0	0	0
Total Operations	20,915,087	22,491,019	24,853,178	26,640,303
FTEs	202.56	173.73	224.39	239.55

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 351: VOCATIONAL REHABILITATION/AID

PROGRAM PURPOSE

Vocational Rehabilitation provides employment services for people with disabilities through four major programs:

- Transition Partnership Initiative which promotes transition from school to employment for students with disabilities
- Employment program for adults with significant disabilities
- Employment Warranty Program which promotes job retention and career advancement
- Nebraska Assistive Technology Partnership which promotes employment and independent living for children, adults, and elderly Nebraskans.

When necessary to evaluate the vocational rehabilitation potential of an applicant or to provide services planned in an individualized written rehabilitation program, needed services are purchased from community agencies, organizations, and persons (including employers) through cooperative and purchase of service agreements. These services may include vocational education and training, physical or mental restoration, assistive devices and technology, tools and equipment, and other goods and services directly related to improving the employability of an individual.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	168,212	64,289	64,289	744,832
Cash	250,691	191,412	199,227	198,174
Federal	4,407,048	4,448,873	6,753,143	6,403,354
Revolving	0	0	0	0
Total State Aid	4,825,951	4,704,574	7,016,659	7,346,360
FTEs	0.00	0.00	0.00	0.00

PROGRAM 351 : VOCATIONAL REHABILITATION **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	4,865,065	6,420,563	5,475,076	7,099,970
Cash	268,183	198,149	222,340	203,523
Federal	20,607,790	20,576,881	26,172,421	26,683,171
Revolving	0	0	0	0
TOTAL	25,741,038	27,195,593	31,869,837	33,986,664

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 352: OLD AGED SURVIVORS' INSURANCE **DISABILITY DETERMINATIONS/OPERATIONS**

PROGRAM PURPOSE

The staff gathers medical and vocational evidence necessary to evaluate the eligibility of applicants for disability benefits under Social Security and/or Supplemental Security Income. Based upon this evidence and the federal law and regulations, the staff makes determinations of eligibility. The staff also refers selected cases to the Vocational Rehabilitation program for evaluation of eligibility for vocational rehabilitation services.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	8,118,281	8,047,025	11,205,971	9,789,630
Revolving	0	0	0	0
Total Operations	8,118,281	8,047,025	11,205,971	9,789,630
FTEs	69.22	62.05	75.03	89.80

PROGRAM 352: OLD AGED SURVIVORS' INSURANCE **DISABILITY DETERMINATION/AID**

PROGRAM PURPOSE

Aid expenditures for this program are for the purpose of obtaining the medical evidence necessary to assess the severity of the claimants' medical conditions. In most cases, the medical records that exist as part of the treatment that the claimant has received are sufficient to support the disability decision. In some cases, the evidence of record is not sufficient so the agency arranges and purchases special medical examinations to enhance the medical record. The statistics below show the cost of purchasing reports from existing records as well as special supplemental medical examinations. Increases are due to changes in the fee schedule and increased workload.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	0	0
Federal	2,811,819	2,503,635	2,808,362	3,710,051
Revolving	0	0	0	0
Total State Aid	2,811,819	2,503,635	2,808,362	3,710,051
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 352: OLD AGED SURVIVORS' INSURANCE DISABILITY DETERMINATION TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	0	0	0	0
Federal	10,930,100	10,550,660	14,014,334	13,499,681
Revolving	0	0	0	0
TOTAL	10,930,100	10,550,660	14,014,334	13,499,681

PROGRAM 401: NEBRASKA SCHOOL FOR THE DEAF/SERVICES FOR CHILDREN WHO ARE DEAF AND HARD OF HEARING

PROGRAM PURPOSE

The Nebraska School for the Deaf (NSD) provided a comprehensive educational program for hearing impaired students up to 21 years old. The school also provided residential services to students requiring such services and vocational education was offered to all students. Beginning in FY99, NSD was closed and four regional/statewide programs were established to provide educational alternatives and options for serving families and children who are deaf or hard of hearing. The programs build upon existing services, promote the creation of new cooperative agreements among service providers and extend and support outreach services in all areas of the state. The State Department of Education entered into an agreement with the Iowa School for the Deaf to provide educational and residential school services as an option for some children. The array of services available include instruction in regular classes; supplemental services, such as resource room; itinerate instruction or consultative services to be provided in conjunction with regular class placement; special classes; special schools; home instruction and instruction in hospitals and institutions. Movement within the options is determined by the child's individual education program.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,814,765	2,146,528	2,060,362	2,010,732
Cash	0	0	0	0
Federal	0	0	35,684	116,739
Revolving	0	0	0	0
Total Operations	1,814,765	2,146,528	2,096,046	2,127,471
FTEs	0.17	0.21	0.20	0.19

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 402: NEBRASKA CENTER FOR THE EDUCATION OF CHILDREN WHO ARE BLIND OR VISUALLY IMPAIRED

PROGRAM PURPOSE

The program is located in Nebraska City and is administered by ESU 4, under contract with the department. Educational and residential services for children who are blind or visually impaired and their families are provided in collaboration with school districts/approved cooperatives. The educational services may be provided on campus or through an outreach program.

Program service areas include:

- an academic program
- adaptive physical education
- assistive technology
- audiology
- augmentative communication
- Braille reading writing, music, and transcription services
- computer literacy
- diagnostic assessment
- daily living skills
- low vision
- Nemeth code
- occupational therapy
- orientation and mobility
- outreach services
- physical therapy
- recreation
- residential program short-term placements
- social skills training
- speech and language therapy
- summer enrichment programs
- transitional living programs
- vocational training

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,422,313	2,105,835	2,616,440	2,288,058
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,422,313	2,105,835	2,616,440	2,288,058
FTEs	0.17	0.07	0.10	0.12

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 614: PROFESSIONAL PRACTICES COMMISSION

PROGRAM PURPOSE

The Nebraska Professional Practices Commission is composed of twelve members of the education profession appointed by the Governor. They may be nominated by the teaching profession and existing teacher's professional organizations. The Commission is charged with advising the Nebraska State Board of Education regarding rules and regulations for the standards of ethics and competency for Nebraska public school educators, promoting understanding of the adherence to the standards, and providing an orderly method of resolving disputes arising over alleged failure of an educator to adhere to the standards. Disciplinary action includes admonishment, warning, reprimand, or recommendation to the State Board of Education for suspension or revocation of an educator's certificate. The Commission annually prepares and distributes publications to improve and promote the professional standards of teachers. The program is financed entirely from fees assessed for teaching certificates.

LB1306 (2024) eliminated the commission, effective in September of 2024, and responsibilities were transferred to the State Board of Education.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	73	0	0
Cash	127,859	104,571	126,244	293
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	127,859	104,644	126,244	293
FTEs	1.00	1.00	1.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21300: STATE DEPARTMENT OF EDUCATION CASH FUND
EXPENDED IN PROGRAMS 025, 158, 351 & 401

STATUTORY AUTHORITY: Section 79-1064.

REVENUE SOURCES: Fees from training and services rendered by the agency and any revenue received from any other source that is not otherwise credited to another fund.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,214,068	1,202,303	1,014,434	1,203,236
Revenue:				
Adjustments/Transfers	128	4,434	(434)	10,651
Conference Registrations	20,191	4,130	0	32,731
Donations & Contributions	223,083	223,171	207,027	232,619
Grants – Local/State/Federal	185,277	24,481	151,894	66,029
Grants & Reimb. – Non-Govt.	15,290	2,670	5,580	13,967
Investment Income	18,838	9,813	12,510	59,137
Reproduction & Publications	0	517	0	0
Sale of Supplies, Materials & Services	5,769	63,112	150,614	112,413
Total Revenue	468,576	327,898,434	527,191	527,547
Expenditures:				
Curriculum/Staff Develop.	0	12,974	6,075	16,299
Dept. Admin./Ed. Tech./Comm. Office/Ed. Aid	193,412	101,104	55,182	136,187
Early Childhood	5,854	8,970	13,060	13,250
Spec. Pop./Services for Deaf	12,892	0	54,418	0
Vocational Rehab. Services	268,183	397,149	209,655	203,522
Total Expenditures	480,341	520,197	338,389	369,258
ENDING BALANCE	<u>1,202,303</u>	<u>1,014,434</u>	<u>1,203,236</u>	<u>1,361,525</u>
HIGHEST MONTH-ENDING BALANCE	1,433,037	1,278,717	1,425,344	1,878,591
LOWEST MONTH-ENDING BALANCE	1,163,695	1,067,862	1,154,756	1,387,097

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21310: PROFESSIONAL PRACTICES COMMISSION CASH FUND
EXPENDED IN PROGRAM 614

STATUTORY AUTHORITY: Section 79-810; the Professional Practices Commission sunset on June 30, 2024 through LB1306 (2024). Final expenditures were processed through June 30, 2025, with the remaining balance of this fund being transferred to Fund 21390: Certification Fund.

REVENUE SOURCES:

PERMITTED USES:

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	652,512	704,449	798,811	388,163
Revenue:				
Investment Income / Misc.	9,791	15,770	21,431	5,128
Operating Transfers Out	0	0	(500,000)	(393,713)
Teacher Certificate Fees	170,040	183,163	194,165	17,750
Total Revenue	179,831	198,933	(284,404)	(370,835)
Expenditures:				
Operations	127,894	104,571	126,244	293
Total Expenditures	127,894	104,571	126,244	293
ENDING BALANCE	<u>704,449</u>	<u>798,811</u>	<u>388,163</u>	<u>17,035</u>
HIGHEST MONTH-ENDING BALANCE	704,450	798,811	880,585	17,246
LOWEST MONTH-ENDING BALANCE	648,256	711,077	388,939	15,762

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21320: PRIVATE POSTSECONDARY CAREER SCHOOLS CASH FUND
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 85-1643. LB346 (2025) transferred the administration of this fund to the Coordinating Commission for Postsecondary Education on July 1, 2026.

REVENUE SOURCES: Fees received pursuant to the Private Postsecondary Career Schools Act.

PERMITTED USES: Administering the Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	190,344	215,925	246,876	265,197
Revenue:				
Agents' Permits	34,200	55,200	37,800	31,650
Investment Income/Misc.	3,021	5,033	6,653	9,006
Licensures	59,625	56,057	63,193	62,032
Reproduction & Publications	1,309	670	770	630
Total Revenue	98,155	116,960	108,416	103,318
Expenditures:				
Operating/Travel Expend.	11,091	156	6,830	9,983
Personal Services	61,483	85,853	83,265	90,854
Total Expenditures	72,574	86,009	90,095	100,837
ENDING BALANCE	<u>215,925</u>	<u>246,876</u>	<u>265,197</u>	<u>267,678</u>
HIGHEST MONTH-ENDING BALANCE	226,189	253,793	268,308	368,372
LOWEST MONTH-ENDING BALANCE	181,782	207,090	241,919	270,617

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21330: EXCELLENCE IN TEACHING CASH FUND
EXPENDED IN PROGRAM 161

STATUTORY AUTHORITY: Section 79-8,137.05

REVENUE SOURCES: The source of grant funds are lottery proceeds (Section 9-812). 8% of the lottery proceeds allocated to the Nebraska Education Improvement Fund will be transferred to this fund annually through FY2023-24, LB1329 (2024) redirected lottery revenue to other funds beginning in FY2024-25.

PERMITTED USES: The Attracting Excellence to Teaching Program funds are allocated as loans to eligible students who graduate in the top quarter of their high school class or have at least a 3.0 average; complete a teacher education program at an eligible institution; and commit to teach in an accredited public or private school in the state. The Enhancing Excellence in Teaching Program funds are awarded to eligible students who are certificated teachers; enrolled in eligible graduate programs; and majoring in a subject shortage area.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,052,224	2,458,055	2,333,739	2,097,093
Revenue:				
Investment Income	27,835	68,468	80,299	0
Transfers In – Lottery/Loans Repaid	1,769,692	2,138,385	2,166,014	0
Total Revenue	1,797,527	2,206,853	2,246,313	0
Expenditures:				
Loans/Operating Costs	1,391,696	2,331,169	2,482,959	0
Total Expenditures	1,391,696	2,331,169	2,482,959	0
ENDING BALANCE	<u>2,458,055</u>	<u>2,333,739</u>	<u>2,097,093</u>	<u>2,097,093</u>
HIGHEST MONTH-ENDING BALANCE	2,458,055	2,460,976	2,243,235	2,097,093
LOWEST MONTH-ENDING BALANCE	1,660,898	1,721,710	1,356,224	2,097,093

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21335: HIGH SCHOOL EQUIVALENCE FUND
EXPENDED IN PROGRAM 158

STATUTORY AUTHORITY: Section 79-2308.

REVENUE SOURCES: The fund was established through an initial transfer of \$400,000 from the Job Training Cash Fund in FY2015-16.

PERMITTED USES: The fund is used to provide grants to any entity offering a high school equivalency program, which entity is not an institution. Institutional providers are eligible for grants from the General Fund. The grants are awarded to non-profit entities meeting the requirements of the High School Equivalency Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	451,525	458,178	989	233
Revenue:				
Investment Income	6,653	9,798	659	0
Total Revenue	6,653	9,798	659	0
Expenditures:				
Aid	0	466,987	1,415	232
Total Expenditures	0	466,987	1,415	232
ENDING BALANCE	<u>458,178</u>	<u>989</u>	<u>233</u>	<u>1</u>
HIGHEST MONTH-ENDING BALANCE	458,178	466,987	1,647	233
LOWEST MONTH-ENDING BALANCE	452,076	989	232	1

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21336: NEBRASKA EDUCATION IMPROVEMENT FUND
EXPENDED IN PROGRAM 161

STATUTORY AUTHORITY: Section 79-3501.

REVENUE SOURCES: Three percent of education lottery proceeds, beginning in FY2024-25.
Previously, this fund also operated as a flow through fund for all education lottery proceeds.

PERMITTED USES: Through FY2023-24, law required 10% of the revenue received by the fund in the prior fiscal year shall be retained in the fund and the remainder shall be allocated annually as provided by statute. The 3% allocation of funds for distance education incentives is paid directly from this fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,496,160	2,803,668	2,934,698	3,237,225
Revenue:				
Investment Income	40,557	58,011	78,232	94,042
Lottery Proceeds	9,749,582	752,913	955,847	463,533
Transfers Out to Entities	(8,871,370)	(453)	(6,718)	0
Total Revenue	918,769	810,471	1,027,361	557,575
Expenditures:				
Administration	11,822	38,500	37,257	42,813
Distance Education Incent.	599,439	640,941	687,577	702,593
Total Expenditures	611,261	679,441	724,834	745,406
ENDING BALANCE	<u>2,803,668</u>	<u>2,934,698</u>	<u>3,237,225</u>	<u>3,049,394</u>
HIGHEST MONTH-ENDING BALANCE	8,301,075	2,934,698	9,142,769	3,934,668
LOWEST MONTH-ENDING BALANCE	2,286,837	2,178,331	2,679,578	3,250,297

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21337: EXPANDED LEARNING OPPORTUNITY GRANT FUND
EXPENDED IN PROGRAM 161

STATUTORY AUTHORITY: Section 79-2510.

REVENUE SOURCES: The grant program is funded by lottery funds transferred from the Nebraska Education Improvement Fund (NEIF). One and one-half percent of lottery proceeds are transferred to the Expanded Learning Opportunity Grant Fund, beginning in FY2024-25.

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	697,563	757,978	885,419	749,560
Revenue:				
Investment Income	9,638	16,806	22,651	19,257
Lottery Proceeds	919,229	245,934	243,968	162,766
Transfers Out to Entities	(703,810)	(151)	(2,239)	0
Total Revenue	225,057	262,589	264,380	182,023
Expenditures:				
Educational Services & Customized Maintenance	0	4,488	4,475	1,379
Aid	164,642	130,660	395,764	394,450
Total Expenditures	164,642	135,148	400,239	395,829
ENDING BALANCE	<u>757,978</u>	<u>885,419</u>	<u>749,560</u>	<u>535,754</u>
HIGHEST MONTH-ENDING BALANCE	757,979	885,419	978,900	1,070,516
LOWEST MONTH-ENDING BALANCE	594,001	735,880	720,716	753,059

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21338: DEPARTMENT OF EDUCATION IMPROVEMENT GRANT FUND
EXPENDED IN PROGRAM 161

STATUTORY AUTHORITY: Section 79-1054. The fund was renamed July 1, 2024 from the Department of Education Innovative Grant Fund, pursuant to LB1329 (2024).

REVENUE SOURCES: The grant program is funded by lottery funds. Ten percent of lottery proceeds available for education are transferred to the Department of Education Improvement Grant Fund.

PERMITTED USES: The State Board of Education shall establish an improvement grant program in areas including, but not limited to, (i) teacher recruitment and retention, (ii) improvement for schools and school districts, (iii) improvement in student performance in the subject areas of reading and mathematics, and (iv) other improvement areas identified by the state board.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,147,115	6,649,478	9,828,810	3,549,145
Revenue:				
Investment Income	65,848	156,610	239,916	124,429
Lottery Proceeds	20,314,403	4,180,872	4,147,456	1,955,110
Transfers Out to Entities	(16,652,286)	(2,569)	(7,038,070)	(3,052,235)
Total Revenue	3,727,965	4,334,913	(2,650,698)	(972,696)
Expenditures:				
Administration	17,070	57,575	84,246	227,457
Grants	2,208,532	1,098,006	3,544,721	1,996,347
Total Expenditures	2,225,602	1,155,581	3,628,967	2,223,804
ENDING BALANCE	<u>6,649,478</u>	<u>9,828,810</u>	<u>3,549,145</u>	<u>352,645</u>
HIGHEST MONTH-ENDING BALANCE	6,649,478	9,828,810	9,854,067	4,679,019
LOWEST MONTH-ENDING BALANCE	3,507,675	6,191,594	3,559,144	3,042,675

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21351: EDUCATION FUTURE FUND
EXPENDED IN PROGRAMS 025 & 158

STATUTORY AUTHORITY: Section 79-1021.

REVENUE SOURCES: The fund is funded by money transferred to the fund by the Nebraska Legislature.

PERMITTED USES: Transfers may be made from the Education Future Fund to the Computer Science & Technology Education Fund at the direction of the Legislature.

The fund shall be used only for the following purposes, in order of priority:

- To fully fund equalization aid under the Tax Equity & Educational Opportunities Support Act
- To fund reimbursements related to special education under section 79-1142
- To fund foundation aid under the Tax Equity & Educational Opportunities Support Act
- To increase funding for school districts in a way that results in direct property tax relief, which means a dollar-for-dollar replacement of property taxes by a state funding source
- To provide funding for a grant program created by the Legislature to address teacher turnover rates & keep existing teachers in classrooms
- To provide funding to increase career & technical educational classroom opportunities for students, including, but not limited to, computer science education. Such funding must provide students with the academic & technical skills, knowledge, & training necessary to succeed in future careers
- To provide funding for a grant program created by the Legislature to provide students the opportunity to have a mentor who will continuously engage with the student directly to aid in the student's professional growth & give ongoing support & encouragement to the student
- To provide funding for extraordinary increases in special education expenditures to allow school districts with large, unexpected special education expenditures to more easily meet the needs of all students
- To provide funding to help recruit teachers throughout the state by utilizing apprenticeships through a teacher apprenticeship program & an alternative certification process
- To provide funding to develop & implement a professional learning system to help provide sustained professional learning & training regarding evidence-based reading instruction & for a grant program relating to dyslexia research
- To provide funding for a pilot project administered by the State Department of Education to provide menstrual products to school districts

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21351: EDUCATION FUTURE FUND
EXPENDED IN PROGRAMS 025 & 158 (CONT'D)

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	666,164,153
Revenues:				
Investment Income	0	0	22,613,065	28,074,894
Transfers In	0	0	1,007,500,000	252,000,000
Transfer Out	0	0	0	(1,000,000)
Total Revenues	0	0	1,030,113,065	279,084,894
Expenditures:				
Administration	0	0	2,778	75,608
Aid to Individuals	0	0	0	9,999,375
Aid to Local Governments	0	0	363,801,950	369,381,940
Contractual Aid	0	0	144,184	945,965
Total Expenditures	0	0	363,948,912	380,402,888
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>666,164,153</u>	<u>564,836,159</u>
HIGHEST MONTH-ENDING BALANCE	0	0	1,008,846,656	945,237,047
LOWEST MONTH-ENDING BALANCE	0	0	666,164,153	920,069,944

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21360: EARLY CHILDHOOD PROGRAM TRAINING
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 43-2607.

REVENUE SOURCES: Revenue is received from grants, donations, and fees charged for services and/or publications.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	295,168	346,519	377,775	405,456
Revenue:				
Investment Income/ Misc.	4,673	7,792	9,026	13,329
OP Grants – State Agencies	0	0	83,754	91,844
Reproductions & Publications	1,240	642	895	452
Sale of Services	45,438	47,355	24,881	55,032
Total Revenue	51,351	55,789	118,556	160,657
Expenditures:				
Other Operating Expenses	0	24,533	90,875	101,356
Total Expenditures	0	24,533	90,875	101,356
ENDING BALANCE	<u>346,519</u>	<u>377,775</u>	<u>405,456</u>	<u>464,757</u>
HIGHEST MONTH-ENDING BALANCE	346,519	389,010	389,013	566,113
LOWEST MONTH-ENDING BALANCE	299,091	358,532	350,314	436,223

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21365: EARLY CHILDHOOD EDUCATION ENDOWMENT CASH FUND
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 79-1104.01.

REVENUE SOURCES: 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. Interest, earnings, and proceeds of the Nebraska Early Childhood Education Endowment are transferred to this cash fund.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	4,273,117	3,967,693	4,343,511	5,265,893
Revenue:				
Income from Endowment	1,190,410	1,148,620	2,059,526	2,676,228
Investment Income	54,887	74,530	114,025	186,420
Other Private Sources	1,415,000	1,300,000	1,300,000	1,701,500
Total Revenue	2,660,297	2,523,150	3,473,552	4,561,148
Expenditures:				
Contractual Aid	90,035	204,864	345,486	102,684
Grants	2,875,686	1,942,468	2,205,684	2,347,699
Total Expenditures	2,965,721	2,147,332	2,551,170	2,450,383
ENDING BALANCE	<u>3,967,693</u>	<u>4,343,511</u>	<u>5,265,893</u>	<u>7,376,658</u>
HIGHEST MONTH-ENDING BALANCE	4,483,440	4,368,721	5,265,893	9,827,040
LOWEST MONTH-ENDING BALANCE	3,089,288	2,625,872	3,259,492	5,289,914

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21380: SCHOOL SAFETY AND SECURITY FUND
EXPENDED IN PROGRAM 158

STATUTORY AUTHORITY: Section 79-3109.

REVENUE SOURCES: Transfers authorized by the Legislature.

PERMITTED USES: Created by LB 705 in 2023, the fund is funded by a one-time transfer in from the Cash Reserve Fund for the agency to provide grants for security-related infrastructure projects pursuant to section 79-3108.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	10,000,000
Revenue:				
Transfers in			10,000,000	0
Total Revenue	0	0	10,000,000	0
Expenditures:				
Aid			0	10,000,000
Total Expenditures	0	0	0	10,000,000
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>10,000,000</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	0	0	10,000,000	10,000,000
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21390: CERTIFICATION FUND
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 79-810.

REVENUE SOURCES: The \$65 fee for a teacher certificate is deposited in this fund.

PERMITTED USES: The funds received by the Certification Fund cover cost for teacher certification, finger printing, and background checks. 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	995,895	997,587	1,308,037	1,782,742
Revenue:				
Investment Income	14,776	22,892	39,309	71,426
Reimb. – Non-Govt. Sources	61,500	65,388	64,870	72,800
Teacher Certificate Fee	591,145	796,286	958,385	973,600
Transfers In	0	0	0	393,713
Total Revenue	667,421	884,566	1,062,564	1,511,539
Expenditures:				
Teacher Certif. Activities	665,729	574,116	587,859	853,120
Total Expenditures	665,729	574,116	587,859	853,120
ENDING BALANCE	<u>997,587</u>	<u>1,308,037</u>	<u>1,782,742</u>	<u>2,441,161</u>
HIGHEST MONTH-ENDING BALANCE	1,045,607	1,308,037	1,782,733	3,294,272
LOWEST MONTH-ENDING BALANCE	942,335	996,612	1,375,124	2,308,393

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 21480: TUITION RECOVERY CASH FUND
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 85-1654.

REVENUE SOURCES: The Tuition Recovery Cash Fund was created to receive annual assessments from private postsecondary career schools. 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.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	349,958	355,442	363,628	373,434
Revenue:				
Investment Income/Other	5,484	8,186	9,806	14,175
Total Revenue	5,484	8,186	9,806	14,175
Expenditures:				
Miscellaneous	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>355,442</u>	<u>363,628</u>	<u>373,434</u>	<u>387,609</u>
HIGHEST MONTH-ENDING BALANCE	355,442	363,628	373,433	387,609
LOWEST MONTH-ENDING BALANCE	350,384	355,442	364,427	375,463

AGENCY 13 – DEPARTMENT OF EDUCATION
FUND 51320: DEPARTMENT OF EDUCATION REVOLVING FUND
EXPENDED IN PROGRAM 025

STATUTORY AUTHORITY: Section 79-303.

REVENUE SOURCES: 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.

PERMITTED USES: The Department of Education Revolving Fund contains money to finance the operation of administrative support programs of the Department.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	103,436	93,070	156,409	341,054
Revenue:				
Employee/Prof./Tech. Services	443,946	399,111	627,276	634,987
Investment Income	3,143	4,389	1,962	2,962
Miscellaneous	173	0	138	0
Sale of Supplies & Materials	3,222	3,287	300	330
Total Revenue	450,484	406,787	629,676	638,279
Expenditures:				
Operating Expenses	460,850	343,448	445,031	614,149
Total Expenditures	460,850	343,448	445,031	614,149
ENDING BALANCE	<u>93,070</u>	<u>156,409</u>	<u>341,054</u>	<u>365,184</u>
HIGHEST MONTH-ENDING BALANCE	362,517	404,602	341,549	901,558
LOWEST MONTH-ENDING BALANCE	77,296	21,444	51,119	261,661

AGENCY 14 – PUBLIC SERVICE COMMISSION

DIRECTOR: Greg Walkin
300 The Atrium
1200 “N” Street
402-471-3101

**LEGISLATIVE
FISCAL OFFICE:** Shelly Glaser
402-471-0052
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AGENCY DESCRIPTION

Constitutional and specific statutory authority empower the Commission to regulate telecommunications companies, privately owned natural gas utilities, siting of major oil pipelines, rates for private water companies, intrastate transportation of household goods and passengers, grain dealers and warehouses and the manufacture and sale of manufactured homes, modular housing units and recreational vehicles. To perform these duties, the Commission is comprised of five Commissioners, administrative staff, field examiners, and inspectors.

AGENCY BUDGET PROGRAMS

- Program 014 – Salaries of Constitutional Officers
- Program 016 – Expenses of Constitutional Officers
- Program 019 – Housing and Recreational Vehicle Program
- Program 054 – Enforcement of Standards/Common Carriers
- Program 060 – Grain Warehouse Surveillance
- Program 064 – Telecommunications Relay Program/Operations
- Program 064 – Telecommunications Relay Program/Aid
- Program 583 – Nebraska 911 Service System Fund/Operations
- Program 583 – Nebraska 911 Service System Fund/Aid
- Program 686 – Universal Service Fund/Operations
- Program 686 – Universal Service Fund/Aid
- Program 790 – Natural Gas Regulation
- Program 792 – Major Oil Pipeline Siting
- Program 793 – Broadband Bridge

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 20455 – 911 Service System Fund (expended in Prog. 583)
- Fund 20460 – Internet Enhancement (expended in Prog. 071)
- Fund 20470 – Competitive Marketplace Fund (expended in Prog. 212)
- Fund 21400 – Grain Warehouse Surveillance Fees (expended in Prog. 060)
- Fund 21408 – Municipal Rate Negotiation Revolving Fund (expended in Prog. 790)
- Fund 21409 – PSC Regulation Fund (expended in Prog. 790)
- Fund 21410 – Nebraska Telecommunications Relay System Fund (expended in Prog. 064)
- Fund 21415 – 211 Cash Fund (expended in Prog. 064)
- Fund 21420 – Moisture Testing Fund (expended in Program 060)
- Fund 21430 – Grain Warehouse Auditing Fund (expended in Prog. 060)
- Fund 21450 – Manufactured Homes and Recreational Vehicles Fund (expended in Prog. 019)
- Fund 21455 – Transportation Network Company Regulation Cash Fund (expended in Prog. 054)
- Fund 21460 – Universal Service Fund (expended in Prog. 686)

AGENCY 14 – PUBLIC SERVICE COMMISSION

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,401,670	2,761,444	2,582,328	2,696,806
Cash	4,391,789	5,187,326	5,962,564	8,118,095
Federal	952,859	0	0	0
Revolving	0	0	0	0
Total Operations	7,746,318	7,948,770	8,544,892	10,814,901
STATE AID:				
General	4,804,414	10,399,381	19,554,894	15,382,310
Cash	43,705,512	38,153,402	65,041,911	94,032,538
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	48,509,926	48,552,783	84,596,805	109,414,848
TOTAL FUNDS:				
General	7,206,084	13,160,825	22,137,222	18,079,116
Cash	48,097,301	43,340,728	71,004,475	102,150,633
Federal	952,859	0	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	56,256,244	56,501,553	93,141,697	120,229,749
FTEs	51.45	62.75	60.00	60.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 014: SALARIES OF CONSTITUTIONAL OFFICERS

PROGRAM PURPOSE

To provide salaries and benefits for five Commissioners, whose powers and duties as defined by the Nebraska Constitution, including the regulation of rates and services and general control of common carriers. As of January, 2007, the Commissioners are each paid an annual salary of \$75,000, plus benefits, as set by statute. Commissioners are elected for a 6-year term of office.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	479,125	458,162	484,014	488,817
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	479,125	458,162	484,014	488,817
FTEs	5.00	5.00	5.00	5.00

PROGRAM 016: EXPENSES OF CONSTITUTIONAL OFFICERS

PROGRAM PURPOSE

This program accounts for, controls, and provides funding for necessary expenses incurred by the Commissioners while performing their duties: such as conference registration, commuting, meals, lodging, and related expenses.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	40,414	61,844	61,389	58,698
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	40,414	61,844	61,389	58,698
FTEs	N/A	N/A	N/A	N/A

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 019: HOUSING AND RECREATIONAL VEHICLE PROGRAM

PROGRAM PURPOSE

To protect the health and safety of those living in or using manufactured homes, modular housing units, and recreational vehicles. The program requires manufacturers to develop and implement a construction process and quality assurance program. The department reviews construction drawings and product specifications. Plus, monitors manufacturers' quality assurance programs: at factories ensuring construction codes and approved drawings are followed; at dealers' sales lots; and at the consumer level when consumer complaints arise. If non-complying products are found, the department may require manufacturers to make corrections and alter their quality assurance programs ensuring code compliance.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	373,396	395,964	449,297	475,813
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	373,396	395,964	449,297	475,813
FTEs	3.50	5.71	4.05	4.05

PROGRAM 054: ENFORCEMENT OF STANDARDS/Common Carriers

PROGRAM PURPOSE

This program encompasses the Commission's traditional regulatory activities related to the services of grain warehouses and grain dealers; telecommunications carriers and automatic dialing and announcing devices; and household goods movers and passenger transportation carriers. Additionally, this program funds the Commission's regulatory authority over electrical transmission line placement, railroad locomotive and track safety, private water company rates, and transportation network companies. The Commission receives and investigates formal and informal consumer complaints related to these activities, to include wireless telecommunications consumer assistances.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,708,893	1,645,782	1,796,777	1,879,281
Cash	41,166	54,449	48,268	48,935
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,750,059	1,700,231	1,845,045	1,928,217
FTEs	16.44	18.27	17.25	14.57

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 060: GRAIN WAREHOUSE SURVEILLANCE

PROGRAM PURPOSE

This program has three distinct subprograms with differing duties and requirements. The grain warehouse surveillance fund exists for the sole purpose of funding unanticipated expenditures arising from the suspension or termination of a warehouse operation and the costs associated with the possible liquidation of those warehouses. The grain warehouse auditing funds allow the Commission to buy material and equipment associated with performing audits and examinations, paid by the Nebraska Soybean Board, and/or to offset the cost of performing audits or examinations. The moisture testing program provides funds to ensure that all grain moisture meters meet certain minimum requirements before being approved for use in determining moisture content of grain being purchased, sold or stored.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	42,392	25,947	155,388	117,254
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	42,392	25,947	155,388	117,254
FTEs	0.12	0.53	1.05	2.90

PROGRAM 064: TELECOMMUNICATIONS RELAY PROGRAM/OPERATIONS

PROGRAM PURPOSE

This program provides support for the statewide telecommunication relay service (TRS) system that allow individuals with hearing, vision or speech disabilities to communicate with voice telephone users through a relay system provider and a communications assistant.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	179,128	172,221	172,909	229,125
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	179,128	172,221	172,909	229,125
FTEs	1.03	1.03	1.09	1.63

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 064: TELECOMMUNICATIONS RELAY PROGRAM/AID

PROGRAM PURPOSE

The program includes the Nebraska Specialized Telecommunication Equipment Program (NSTEP), which allows eligible applicants to receive assistance in acquiring the necessary specialized equipment including amplified telephones, text-to-telephone, signaling devices, speech generating devices and wireless devices through a voucher system coordinated through participating vendors.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	925,233	1,495,207	1,888,327	2,492,078
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	925,233	1,495,207	1,888,327	2,492,078
FTEs	N/A	N/A	N/A	N/A

PROGRAM 064: TELECOMMUNICATIONS RELAY PROGRAM **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	1,104,361	1,667,428	2,061,236	2,721,203
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	1,104,361	1,667,428	2,061,236	2,721,203

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 583: NEBRASKA 911 SERVICE SYSTEM FUND/OPERATIONS

PROGRAM PURPOSE

The purpose of this program is to provide funding to help Nebraska administer a statewide 911 System that can adequately process 911 calls and provide accurate locations for emergency response. The program provides funds for a statewide Emergency Services Internet Protocol Network (ESInet) and Next Generation 911 Core Services which serve as the backbone for the Nebraska statewide Next Generation 911 Service System. The program provides the funding for implementation, coordination, regulation, management, and maintenance of the 911 Service System; while continuing to support the legacy costs for the previous enhanced 911 system as full transition to the Next Generation 911 System occurs.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,241,902	2,811,486	2,963,786	4,853,950
Federal	952,859	0	0	0
Revolving	0	0	0	0
Total Operations	3,194,761	2,811,486	2,963,786	4,853,950
FTEs	11.57	12.76	11.27	11.54

PROGRAM 583: NEBRASKA 911 SERVICE SYSTEM FUND/AID

PROGRAM PURPOSE

The Commission provides aid funding to 911 Emergency Communication Centers to assist with the provision of 911 service throughout the state and aid with their costs associated with the implementation of the Next Generation 911 System.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	8,103,309	8,046,854	6,540,698	6,969,960
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	8,103,309	8,046,854	6,540,698	6,969,960
FTEs	N/A	N/A	N/A	N/A

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 583: NEBRASKA 911 SERVICE SYSTEM FUND **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	10,345,211	10,858,340	9,504,484	11,823,910
Federal	952,859	0	0	0
Revolving	0	0	0	0
TOTAL	11,298,070	10,858,340	9,504,484	11,823,910

PROGRAM 686: UNIVERSAL SERVICE FUND/OPERATIONS

PROGRAM PURPOSE

To administer programs to increase access to quality telecommunications and information services at affordable and comparable rates. The Commission has five funding programs within the Universal Service Fund, with all paid out as aid.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,061,291	1,188,514	1,413,241	1,629,471
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,061,291	1,188,514	1,413,241	1,629,471
FTEs	8.43	13.25	11.37	11.37

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 686: UNIVERSAL SERVICE FUND/AID

PROGRAM PURPOSE

To provide for these separate and distinct aid programs:

- High Cost/Broadband Program which provides support to areas of the state that are very costly, providing necessary support to telecommunications carriers to buildout broadband and the ongoing provision of service to consumers in these areas;
- The Nebraska Telephone Assistance Program (NTAP) that assists eligible low-income individuals with obtaining and keeping telephone services;
- The Telehealth Program that is supplemental to federal funding sources and supports the availability and provision of telehealth services in Nebraska; and
- The E-Rate Special Construction Program which offers funding that is supplemental to federal funding for the construction of fiber-based facilities to eligible schools and libraries.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	34,676,971	28,611,341	56,612,886	84,570,500
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	34,676,971	28,611,341	56,612,886	84,570,500
FTEs	N/A	N/A	N/A	N/A

PROGRAM 686: UNIVERSAL SERVICE FUND **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	35,738,261	29,799,855	58,026,127	86,199,972
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	35,738,261	29,799,855	58,026,127	86,199,972

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 790: NATURAL GAS REGULATION

PROGRAM PURPOSE

To regulate jurisdictional natural gas utilities, including but not limited to the provision of adequate, efficient, and reliable natural gas service at just and reasonable rates. The Commission interacts with both the Public Advocate, an attorney charged with representing the interests of residential and small business customers, and Nebraska residents; to assist with various types of consumer complaints related to natural gas service.

This program also includes administration of the Municipal Negotiations Loan Fund, which is utilized to make loans to the cities to finance negotiations of rate proceedings directly with a jurisdictional utility.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	452,513	538,744	759,682	763,547
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	452,513	538,744	759,682	763,547
FTEs	3.69	3.86	3.82	3.84

PROGRAM 792: MAJOR OIL PIPELINE SITING

PROGRAM PURPOSE

Carrying out the Major Oil Pipeline Siting Act by evaluating any applications submitted for potential routes of major oil pipelines through the State of Nebraska to ensure the welfare of Nebraskans, including protection of property rights, aesthetic values, economic interests, and the lawful protection of Nebraska's natural resources.

Note: program expenditures only occur in the event of a major oil pipeline application being filed with the Commission.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	0	0	0	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 793: BROADBAND BRIDGE/OPERATIONS

PROGRAM PURPOSE

To carry out the Nebraska Broadband Bridge Act, to facilitate the buildout of broadband networks in unserved and underserved areas of Nebraska.

Administer the Precision Agricultural Grant Program intended to help propel Nebraska agricultural producers in areas of precision agricultural connectivity, sustainability, traceability, and autonomy and to provide high speed internet to farm sites and unserved areas of the state.

Amounts awarded are paid out as aid under this program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	173,238	595,656	240,148	270,010
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	173,238	595,656	240,148	270,010
FTEs	0.00	5.34	5.10	5.10

PROGRAM 793: BROADBAND BRIDGE/AID

PROGRAM PURPOSE

To facilitate and fund the development costs of broadband networks in unserved and underserved areas of Nebraska, per the Nebraska Broadband Bridge Act. Aid is paid out as an award to telecommunication carriers in annual competitive grant award cycles. This program also funds the Precision Agriculture Grant Program which awards grants to providers, agricultural cooperatives, agronomists, and agricultural producers through two competitive award programs: Connectivity and Devices & Technology.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	4,804,414	10,399,381	19,554,894	15,382,310
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,804,414	10,399,381	19,554,894	15,382,310
FTEs	N/A	N/A	N/A	N/A

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 793: BROADBAND BRIDGE **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	4,977,653	10,995,037	19,795,042	15,652,320
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	4,977,653	10,995,037	19,795,042	15,652,320

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund

REVENUE SOURCES: Various fees collected and credited to the General Fund. See the link below for the Public Service Commission's Schedule of Fees from their website:

[2025 Nebraska Public Service Commission Fees - Clean Copy with PRO HAC.pdf](#)

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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Revenue:				
Fee revenue	218,555	194,984	201,781	190,842
Total Revenue	218,555	194,984	201,781	190,842

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 20455: 911 SERVICE SYSTEM FUND
EXPENDED IN PROGRAM 583

STATUTORY AUTHORITY: Section 86-1063 (previously 86-1028).

REVENUE SOURCES: Surcharge revenue on telephone lines. Beginning July 1, 2025, any investment earnings from investment of money in the fund shall be credited to the General Fund.

PERMITTED USES: Costs of administering the fund and for the purposes specified in the 911 Service System Act.

NOTE: This fund was combined with the Enhanced Wireless E-911 Service System Fund on July 1, 2018. This fund reflects the total of the two funds' dollars.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	8,438,086	8,233,472	10,116,727	14,374,748
Revenue:				
Fee revenue	10,026,043	12,555,526	13,459,250	13,833,748
Interest	114,486	183,637	303,062	493,251
Other	67	2,432	192	1,173
Total Revenue	10,140,596	12,741,595	13,762,504	14,328,171
Expenditures:				
Personal Services	1,009,368	951,994	1,018,044	1,193,481
Operating	1,221,254	1,841,635	1,924,008	3,643,105
Travel	11,279	13,315	19,273	12,675
Capital Outlay	0	4,542	2,461	4,689
Aid	8,103,309	8,046,854	6,540,698	6,969,960
Total Expenditures	10,345,210	10,858,340	9,504,484	11,823,910
ENDING BALANCE	<u>8,233,472</u>	<u>10,116,727</u>	<u>14,374,748</u>	<u>16,879,009</u>
HIGHEST MONTH-ENDING BALANCE	8,234,022	10,129,837	14,374,748	16,879,009
LOWEST MONTH-ENDING BALANCE	6,703,179	7,447,633	11,024,063	14,566,452

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 20460: INTERNET ENHANCEMENT
EXPENDED IN PROGRAM 071

STATUTORY AUTHORITY: Section 86-579.

REVENUE SOURCES: Revenue sharing from the lease of dark fiber.

PERMITTED USES: To provide financial assistance to counties and municipalities for the purpose of installing and delivering broadband or other advanced telecommunications infrastructure and service.

Budget Prog. 71 has had no expenditure activity over the last four year period and is not in this directory.

LB 992, enacted in 2020, established a termination date for this fund of June 30, 2021, and authorized the balance on that date to be transferred to the Nebraska Telecommunications Universal Service Fund.

This sheet is included for informational purposes only.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	106,881	0	0	0
Revenue:				
Transfers In	0	0	0	0
Other/Transfers Out	(107,128)	0	0	0
Interest	247	0	0	0
Total Revenue	(106,881)	0	0	0
Expenditures:				
Personal Services	0	0	0	0
Operating Expenses	0	0	0	0
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	106	0	0	0
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 20470: COMPETITIVE MARKETPLACE FUND
EXPENDED IN PROGRAM 212

STATUTORY AUTHORITY: Section 86-127.

REVENUE SOURCES: Voluntary payments made by Qwest Corporation dba Century Link, QC for non-compliance of wholesale service standards, specifically failure to comply with the Quality Performance Assurance Plan in Nebraska. Nebraska §86-127 provides that "if the money in the fund exceeds \$30,000, the Commission shall remit such excess money to the State Treasurer for credit to the Nebraska Internet Enhancement Fund."

PERMITTED USES: To monitor and audit the competitive performance of Century Link (formerly Qwest Communications), its compliance with section 271 of the Federal Telecommunications Act of 1996.

Budget Prog. 212 has had no expenditure activity over the last four year period and is not in this directory.

LB 264 (2025), directed the remaining balance of this fund to be transferred to the General Fund in FY26.

This sheet is included for informational purposes only.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	30,783	31,237	31,905	80
Revenue:				
Transfers In	0	0	0	0
Other/Transfers Out	0	0	(32,658)	0
Interest	454	658	833	152
Total Revenue	454	658	(31,825)	152
Expenditures:				
Personal Services	0	0	0	0
Operating Expenses	0	0	0	0
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>31,237</u>	<u>31,905</u>	<u>80</u>	<u>232</u>
HIGHEST MONTH-ENDING BALANCE	31,237	31,905	32,658	232
LOWEST MONTH-ENDING BALANCE	30,821	31,280	80	0

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21400: GRAIN WAREHOUSE SURVEILLANCE FEES
EXPENDED IN PROGRAM 060

STATUTORY AUTHORITY: Section 88-552.

REVENUE SOURCES: Grain warehouse surveillance fees.

PERMITTED USES: To account for personnel needs arising from the surveillance of troubled grain warehouses.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,313	14,524	14,834	15,221
Revenue:				
Interest	211	310	387	501
Total Revenue	211	310	387	501
Expenditures:				
Operating	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>14,524</u>	<u>14,834</u>	<u>15,221</u>	<u>15,723</u>
HIGHEST MONTH-ENDING BALANCE	14,524	14,834	15,221	15,723
LOWEST MONTH-ENDING BALANCE	14,330	14,544	14,865	15,295

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21408: MUNICIPAL RATE NEGOTIATION REVOLVING FUND
EXPENDED IN PROGRAM 790

STATUTORY AUTHORITY: Section 66-1839.

REVENUE SOURCES: Industry assessments and transfers from the Severance Fund. Note: any fund balance amount over \$400,000 shall be credited to the permanent school fund.

PERMITTED USES: To make loans to cities to provide for financing of negotiations for natural gas rate proceedings.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	131,063	131,091	131,478	131,492
Revenue:				
Severance Taxes	10,000	10,000	10,000	10,000
Investment Interest	1,995	2,890	3,540	4,441
Transfers In/(Out)	4	(2)	0	0
Total Revenue	11,999	12,888	13,540	14,441
Expenditures:				
Personal Services	11,132	11,654	12,646	13,449
Operating Expenses	839	847	880	899
Travel/Capital Expenses	0	0	0	48,347
Total Expenditures	11,971	12,501	13,526	62,695
ENDING BALANCE	<u>131,091</u>	<u>131,478</u>	<u>131,492</u>	<u>83,237</u>
HIGHEST MONTH-ENDING BALANCE	140,235	140,164	140,548	140,950
LOWEST MONTH-ENDING BALANCE	131,091	131,091	131,492	83,237

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21409: PSC REGULATION FUND
EXPENDED IN PROGRAM 790

STATUTORY AUTHORITY: Section 66-1841.

REVENUE SOURCES: Industry assessments, filing and report fees.

PERMITTED USES: To assist the Commission in the enforcement of the Nebraska Natural Gas Act and to provide for the office of the Public Advocate.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	397,179	535,564	657,255	773,653
Revenue:				
Sale of Services	59,116	122,275	320,757	218,579
Investment Income	7,150	13,149	18,989	26,210
Industry Assessments	512,500	512,500	522,752	522,752
Other	161	10	55	107
Total Revenue	578,927	647,934	862,553	767,648
Expenditures:				
Personal Services	319,549	345,511	363,745	402,774
Operating expenses	120,560	177,923	381,950	295,592
Travel Expenses	433	2,266	166	1,926
Capital Outlay	0	543	294	561
Total Expenditures	440,542	526,243	746,155	700,852
ENDING BALANCE	<u>535,564</u>	<u>657,255</u>	<u>773,653</u>	<u>840,448</u>
HIGHEST MONTH-ENDING BALANCE	571,827	684,203	814,807	853,517
LOWEST MONTH-ENDING BALANCE	374,542	501,705	614,254	716,833

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21410: NEBRASKA TELECOMMUNICATIONS RELAY SYSTEM FUND
EXPENDED IN PROGRAM 064

STATUTORY AUTHORITY: Section 86-312.

REVENUE SOURCES: Monthly surcharge on each telephone line or equivalent.

PERMITTED USES: To provide for the cost of the Telecommunications Relay Service (TRS) and the Nebraska Specialized Telecommunications Equipment Program (NSTEP) in Nebraska.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	566,559	549,734	713,894	265,726
Revenue:				
Surcharge revenue	778,269	763,865	748,870	1,268,842
Investment interest	7,173	12,673	10,445	11,622
Other/Transfers	2,094	100,049	(101,248)	2,825
Total Revenue	787,536	876,587	658,067	1,283,289
Expenditures:				
Personal services	91,470	92,129	105,822	110,270
Communication	73,219	63,916	50,180	103,905
Other operating	14,435	14,271	16,760	14,711
Travel	4	1,704	38	32
Capital Outlay	0	200	108	207
Other government aid	625,233	540,207	933,327	717,078
Total Expenditures	804,361	712,427	1,106,235	946,203
ENDING BALANCE	<u>549,734</u>	<u>713,894</u>	<u>265,726</u>	<u>602,812</u>
HIGHEST MONTH-ENDING BALANCE	729,116	713,894	581,254	602,812
LOWEST MONTH-ENDING BALANCE	345,834	506,211	259,970	206,417

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21415: 211 CASH FUND
EXPENDED IN PROGRAM 064

STATUTORY AUTHORITY: Section 75-1101.

REVENUE SOURCES: Transfers from interest earnings of Nebraska Telecommunications Universal Service Fund.

LB818 (2023) directed two transfers in from the investment earnings of the Nebraska Telecommunications Universal Service Fund :

- \$1,275,000 transferred in on July 1, 2023; and
- \$1,455,00 to be transferred in on July 1, 2024.

LB264 (2025) redirected any future transfers of investment earnings from the Nebraska Telecommunications Universal Service Fund to instead go to the General Fund after the July 1, 2024, transfer occurs. This redirection is to continue until June 30, 2029. This fund is no longer receiving any incoming revenues.

PERMITTED USES: Provide aid through the 211 Information and Referral Network.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE		2,614	19,540	362,222
Revenue:				
Transfers In	0	955,000	1,275,000	1,455,000
Interest	0	16,926	22,682	26,732
Other	0	0	0	0
Total Revenue	0	971,926	1,297,682	1,481,732
Expenditures:				
Aid	0	955,000	955,000	1,775,000
Total Expenditures	0	955,000	955,000	1,775,000
ENDING BALANCE	0	<u>19,540</u>	<u>362,222</u>	<u>68,954</u>
HIGHEST MONTH-ENDING BALANCE	0	970,899	1,309,078	1,516,745
LOWEST MONTH-ENDING BALANCE	0	17,847	357,289	65,733

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21420: MOISTURE TESTING FUND
EXPENDED IN PROGRAM 060

STATUTORY AUTHORITY: Section 89-1,104.1.

REVENUE SOURCES: Moisture testing fees.

PERMITTED USES: Pay all costs associated with the grain moisture measuring devices program.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	88,792	93,629	194,060	279,656
Revenue:				
Moisture test exam fee	43,532	121,280	233,100	222,200
Interest	1,463	2,865	5,836	11,019
Other	450	160	357	661
Total Revenue	45,445	124,305	239,293	233,881
Expenditures:				
Personal Services	9,423	28,771	76,403	90,878
Operating	19,185	20,585	16,295	21,218
Travel/Capital	12,000	(25,482)	60,999	3,015
Total Expenditures	40,608	23,874	153,697	115,112
ENDING BALANCE	<u>93,629</u>	<u>194,060</u>	<u>279,656</u>	<u>398,425</u>
HIGHEST MONTH-ENDING BALANCE	122,981	195,530	309,711	443,675
LOWEST MONTH-ENDING BALANCE	84,266	83,642	114,758	247,277

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21430: GRAIN WAREHOUSE AUDITING FUND
EXPENDED IN PROGRAM 060

STATUTORY AUTHORITY: Section 88-545.01.

REVENUE SOURCES: Soybean check-off audits.

PERMITTED USES: To allow the Commission to enter into contracts with public or private entities for purposes of performing audit or examination work.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	57,118	66,896	66,221	78,871
Revenue:				
Sales of services	10,730	0	12,560	13,505
Interest	832	1,399	1,781	2,672
Total Revenue	11,562	1,399	14,341	16,177
Expenditures:				
Operating Expenses	1,784	2,074	1,691	2,004
Travel Expenses	0	0	0	138
Capital Outlay	0	0	0	0
Total Expenditures	1,784	2,074	1,691	2,142
ENDING BALANCE	<u>66,896</u>	<u>66,221</u>	<u>78,871</u>	<u>92,906</u>
HIGHEST MONTH-ENDING BALANCE	66,896	66,974	79,139	93,136
LOWEST MONTH-ENDING BALANCE	56,408	66,221	66,192	79,096

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21450: MANUFACTURED HOMES AND RECREATIONAL VEHICLES FUND
EXPENDED IN PROGRAM 019

STATUTORY AUTHORITY: Section 71-4604.01.

REVENUE SOURCES: Seals, inspections, plan reviews.

PERMITTED USES: To allow the Commission to certify compliance with Commission standards in the following areas: body and frame design, construction, plumbing, heating, and electrical systems.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	378,095	568,322	574,284	472,532
Revenue:				
Interest Income	6,873	12,506	14,252	14,775
Licensing and permit fees	549,642	382,069	328,955	364,031
Miscellaneous	7,108	7,352	4,338	6,434
Total Revenue	563,623	401,927	347,545	385,239
Expenditures:				
Personal services	289,993	307,597	327,163	380,080
Operating expenses	81,596	87,600	97,442	94,590
Travel expenses	1,807	544	2	912
Capital outlay	0	224	24,690	231
Total Expenditures	373,396	395,965	449,297	475,813
ENDING BALANCE	<u>568,322</u>	<u>574,284</u>	<u>472,532</u>	<u>381,958</u>
HIGHEST MONTH-ENDING BALANCE	566,640	598,272	552,599	460,616
LOWEST MONTH-ENDING BALANCE	385,073	562,379	472,532	381,958

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21455: TRANSPORTATION NETWORK COMPANY REGULATION
CASH FUND
EXPENDED IN PROGRAM 054

STATUTORY AUTHORITY: Section 75-305.

REVENUE SOURCES: Transportation network company annual fees.

PERMITTED USES: Enforcement of laws, rules, and regulations governing transportation network companies.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	81,999	92,172	92,862	97,691
Revenue:				
Transfers In	0	0	0	0
Filing Fees	50,000	53,068	50,580	52,160
Other	1,339	2,071	2,518	3,368
Total Revenue	51,339	55,139	53,098	55,528
Expenditures:				
Personal services	38,814	52,009	45,570	46,378
Operating expenses	2,352	2,420	2,688	2,534
Travel expenses	0	20	0	3
Capital Outlay	0	0	11	21
Total Expenditures	41,166	54,449	48,269	48,935
ENDING BALANCE	<u>92,172</u>	<u>92,862</u>	<u>97,691</u>	<u>104,284</u>
HIGHEST MONTH-ENDING BALANCE	108,500	117,146	118,602	122,433
LOWEST MONTH-ENDING BALANCE	69,751	71,655	71,870	78,437

AGENCY 14 – PUBLIC SERVICE COMMISSION
FUND 21460: UNIVERSAL SERVICE FUND
EXPENDED IN PROGRAM 686

STATUTORY AUTHORITY: Section 86-324.

REVENUE SOURCES: Telephone surcharges.

LB818 (2023) directed two transfers to be made from the investment earnings of this fund to the 211 Cash Fund:

- \$1,275,000 transferred on July 1, 2023; and
- \$1,455,00 to be transferred on July 1, 2024.

LB1413 (2024) instructed that investment earnings remaining after the transfer to the 211 Cash Fund shall be credited to the General Fund until June 30, 2027. LB264 (2025) directs all investment earnings to the General Fund from July 1, 2025, to June 30, 2029.

PERMITTED USES: To provide assistance for universal access to quality telecommunications and information services to all persons in the state.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	96,867,908	110,494,875	133,003,894	128,014,668
Revenue:				
Surcharge	48,053,405	47,295,490	50,895,283	50,952,324
Interest	1,504,456	2,588,954	3,425,344	1,268,656
Other/Transfers	(192,633)	2,424,430	(1,283,726)	(1,416,075)
Total Revenue	49,365,228	52,308,874	53,036,901	50,804,905
Expenditures:				
Personal services	767,623	909,821	1,105,993	1,239,242
Operating expenses	293,172	258,396	295,182	369,386
Travel expenses	495	6,034	4,337	6,118
Capital outlay	0	14,263	7,729	14,724
State aid	34,676,971	28,611,341	56,612,886	84,570,500
Total Expenditures	35,738,261	29,799,855	58,026,127	86,199,971
ENDING BALANCE	<u>110,494,875</u>	<u>133,003,894</u>	<u>128,014,668</u>	<u>92,619,602</u>
HIGHEST MONTH-ENDING BALANCE	111,640,750	133,003,894	138,802,620	131,172,831
LOWEST MONTH-ENDING BALANCE	100,568,500	110,494,875	126,873,856	92,619,602

AGENCY 15 – BOARD OF PARDONS AND PAROLE

DIRECTOR: Janee Pannkuk, Chair
Correctional Services Bldg.
Regional Center Campus
W. Prospector Pl. & Folsom
Bldg. #1, First Floor
402-471-2156

**LEGISLATIVE
FISCAL OFFICE:**

Kenneth Boggs
402-471-0050
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AGENCY DESCRIPTION

This agency is composed of the Board of Pardons and the Board of Parole. Both Boards were created through Article IV, Section 13, of the Nebraska Constitution.

The Board of Pardons is comprised of the Governor, the Secretary of State, and the Attorney General. It has the power to remit fines and forfeitures and grant respites, reprieves, pardons, and commutations. The Board of Pardons also considers recommendations of the Board of Parole for the commutation of committed offenders' sentences.

The Board of Parole determines which offenders should be granted parole. Parole provides a transition period for the offender to return to the community and resume responsibility and obligations of work, family care, and living his or her life within the confines of the law while under the continued supervision of a parole officer.

AGENCY BUDGET PROGRAMS

- Program 320 – Board of Parole Salaries
- Program 358 – Board of Parole Operations

AGENCY-ADMINISTERED FUNDS

- Fund 24610 – Parole Program Cash Fund (expended in Prog. 358)
- Fund 41510 – Board of Parole Grant Awards Cash Fund (expended in Prog. 358)

AGENCY

EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	8,426,038	9,750,724	11,239,859	2,664,505
Cash	442,846	380,339	203,903	224
Federal	20,376	44,709	324,037	262,371
Revolving	0	0	0	0
Total Operations	8,889,260	10,175,772	11,767,799	2,927,100
FTEs	72.80	72.50	72.50	7.00

AGENCY 15 - BOARD OF PARDONS AND PAROLE

PROGRAM 320: BOARD OF PAROLE SALARIES

PROGRAM PURPOSE

Salaries and benefits of the Parole Board members are paid from this program. The Governor establishes the Parole Board members' salaries, which can change only at the end of a term of a Board member.

The Board of Parole consists of five full-time members who are appointed by the Governor to six-year terms. The Governor designates one board member as Chairperson.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	568,510	568,227	586,870	628,453
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	568,510	568,227	586,870	628,453
FTEs	5.00	5.00	5.00	5.00

PROGRAM 358: BOARD OF PAROLE

PROGRAM PURPOSE

The Office of Parole Administration was created in 1969 and charged with the administration of parole services in the community. In 2006 the office was put in charge of lifetime supervision of certain sex offenders. In July of 2016 the Office of Parole Administration was transferred from the Nebraska Department of Correctional Services to the Board of Parole. In 2018 the name was changed to the Division of Parole Supervision. The Division is responsible for providing statewide supervision services to all inmates released from adult correctional facilities on parole to Nebraska communities including those offenders transferred under the Interstate Compact for Adult Offender Supervision to Nebraska.

Per LB 631 the Division of Parole Supervision will be transferred back to the Nebraska Department of Correctional Services in July of 2024.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	7,857,527	9,182,497	10,652,989	2,036,052
Cash	442,846	380,339	203,903	224
Federal	20,376	44,709	324,037	262,371
Revolving	0	0	0	0
Total Operations	8,320,749	9,607,545	11,180,929	2,298,647
FTEs	67.80	67.50	67.50	2.00

AGENCY 15 – BOARD OF PARDONS AND PAROLE
FUND 24610: PAROLE PROGRAM CASH FUND
EXPENDED IN PROGRAM 358

STATUTORY AUTHORITY: Section 83-1,107.02.

REVENUE SOURCES: Monthly Parole Programming Fee of \$25 (83-1,107.01).

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

Such enhanced parole-based programs include specialized units of supervision, related equipment purchases and training, and programs that address a parolee's vocational, educational, mental health, behavioral, or substance abuse treatment needs.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	94,690	93,462	90,817	93,526
Revenue:				
Programming & Other Fees	239,716	201,213	208,357	236,872
Investment & Other Income	1,902	1,434	(1,745)	3,056
Intergovernmental grants	200,000	175,000	0	0
Total Revenue	441,618	377,647	206,612	239,928
Expenditures:				
Operating Expenses	442,846	380,267	203,903	224
Personal Services	0	72	0	0
Travel	0	0	0	0
Total Expenditures	442,846	380,339	203,903	224
ENDING BALANCE	<u>93,462</u>	<u>90,817</u>	<u>93,526</u>	<u>333,230</u>
HIGHEST MONTH-ENDING BALANCE	326,728	97,125	304,996	238,596
LOWEST MONTH-ENDING BALANCE	2,436	0	319	9,607

AGENCY 15 – BOARD OF PARDONS AND PAROLE

FUND 41510: BOARD OF PAROLE GRANT AWARDS CASH FUND

STATUTORY AUTHORITY: Section 83-192.01.

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

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,685	224,390	184,045	505,367
Revenue:				
Intergovernmental Revenues	229,720	0	642,462	171,274
Investment & Other Income	360	4,364	2,897	(20,926)
Sales & Charges	0	0	0	(1,566)
Total Revenue	230,080	4,364	645,359	148,782
Expenditures:				
Personal Services	0	0	4,608	7,409
Operating Expenses	20,376	44,709	319,429	241,206
Travel Expenses	0	0	0	13,756
Total Expenditures	20,376	44,709	324,037	262,371
Adjustments	0	0	0	369,849
ENDING BALANCE	<u>224,390</u>	<u>184,045</u>	<u>505,367</u>	<u>761,627</u>
HIGHEST MONTH-ENDING BALANCE	224,390	225,228	524,482	445,616
LOWEST MONTH-ENDING BALANCE	14,685	184,045	113,543	21,872

AGENCY 16 – DEPARTMENT OF REVENUE

DIRECTOR: James Kamm

301 Centennial Mall South

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LEGISLATIVE

FISCAL OFFICE:

John Wiemer

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AGENCY DESCRIPTION

The 1969 Legislature created the Department of Revenue and established the Tax Commissioner as its chief executive officer. The Tax Commissioner is appointed by the Governor with the advice and consent of the Legislature. The statutory purpose of the department is to execute the revenue laws of the State.

The Department has two offices located in Lincoln and offices located in Norfolk, North Platte, Omaha, and Scottsbluff. The Department is comprised of the following divisions: Compliance/Motor Fuels; Operations and Information Technology; Administrative Services; Property Assessment; and Lottery and Charitable Gaming/Athletic Commission.

AGENCY BUDGET PROGRAMS

- Program 013 – Tax Commissioner
- Program 102 – Revenue Administration
- Program 108 – Homestead Exemption/Aid
- Program 111 – Motor Fuel Tax
- Program 112 – Property Tax Assessment
- Program 121 – School Property Relief/Aid
- Program 132 – Property Tax Credit/Aid
- Program 160 – Lottery Administration
- Program 164 – Gamblers' Assistance/Operations
- Program 164 – Gamblers' Assistance/Aid
- Program 165 – Charitable Gaming and Athletic Commission

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 21540 – Department of Revenue Enforcement Fund (expended in Progs. 102 and 165)
- Fund 21550 – Department of Revenue Property Assessment Division Cash Fund (expended in Prog. 112)
- Fund 21551 – Airline and Carline Cash Fund (expended in Prog. 112)
- Fund 21560 – State Lottery Operation Cash Fund (expended in Prog. 160)
- Fund 21570 – Marijuana and Controlled Substances Tax Administration Cash Fund (expended in Prog. 102)
- Fund 21580 – Waste Reduction and Recycling Incentive Fees Collection Fund (expended in Prog. 102)
- Fund 21590 – Petroleum Release Remedial Action Collection Fund (expended in Prog. 111)
- Fund 21610 – Litter Fee Collection Fund (expended in Prog. 102)
- Fund 21630 – Severance Tax Administration Fund (expended in Prog. 102)
- Fund 21640 – Nebraska Incentives Fund (expended in Prog. 102)

AGENCY 16 - DEPARTMENT OF REVENUE

AGENCY-ADMINISTERED FUNDS (CONT'D.)

- Fund 21650 – Miscellaneous Receipts Fund (expended in Prog. 102)
- Fund 21660 – Charitable Gaming Operations Fund (expended in Prog. 165)
- Fund 21670 – Tobacco Products Administration Cash Fund (expended in Prog. 102)
- Fund 21700 – Motor Fuel Tax Enforcement and Collection Cash Fund (expended in Prog. 111)
- Fund 21750 – Compulsive Gamblers Assistance Fund (expended in Prog. 164)
- Fund 24310 – State Athletic Commissioner's Cash Fund (expended in Prog. 165)
- Fund 29610 – Property Tax Credit Cash Fund (expended in Prog. 132)
- Fund 29620 – School District Property Tax Relief Credit Fund (expended in Prog. 121)

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	28,395,939	29,124,880	29,704,252	32,865,836
Cash	26,167,305	27,632,477	29,076,730	27,760,965
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	54,563,244	56,757,357	58,780,982	60,626,801
STATE AID:				
General	112,052,688	119,230,317	142,535,687	151,100,384
Cash	299,853,272	314,723,731	363,455,894	1,163,760,023
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	411,905,960	433,954,048	505,991,581	1,314,860,407
TOTAL FUNDS:				
General	140,448,627	148,355,197	172,239,939	183,966,220
Cash	326,020,577	342,356,208	392,532,624	1,191,520,988
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	466,469,204	490,711,405	564,772,563	1,375,487,208
FTEs	382.04	378.40	413.00	418.50

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 013: TAX COMMISSIONER

PROGRAM PURPOSE

To pay the Tax Commissioner an annual salary, which is set by the Governor. Beginning in FY19, the source of funds for the program was changed from solely General Funds to a mix of General and Cash Funds. The Tax Commissioner, as the chief executive officer of the Department of Revenue, has the authority to make, adopt, and publish rules and regulations deemed necessary and desirable to carry out the powers and duties imposed upon him or her and the Department.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	172,422	133,328	145,438	191,817
Cash	48,509	27,506	43,048	56,786
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	220,931	160,834	188,486	248,603
FTEs	1.00	0.70	1.00	1.00

PROGRAM 102: REVENUE ADMINISTRATION

PROGRAM PURPOSE

To: 1) Administer the State's revenue laws through educational and compliance activities; 2) Provide assistance to Nebraska's taxpayers; and 3) Provide statistical information and projections of anticipated tax revenues to the Legislature and other interested parties.

The Department is responsible for timely collecting all state tax revenues with the exception of gaming taxes from racetrack casinos (Racing and Gaming Commission), insurance (Dept. of Insurance), liquor (Liquor Control Commission), and some miscellaneous taxes. The Department performs audits of taxpayers to ensure compliance with revenue laws. The Department has several offices in the State as well as a toll-free taxpayer assistance telephone line.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	26,385,529	26,967,916	27,717,187	30,472,270
Cash	2,048,924	2,060,748	2,220,993	2,294,320
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	28,434,453	29,028,664	29,938,180	32,766,590
FTEs	298.70	295.20	328.50	328.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 108 – HOMESTEAD EXEMPTION/AID

PROGRAM PURPOSE

To provide property tax relief to special categories of homeowners. In 1969, a limited homestead exemption law providing direct property tax relief to certain individual owners of residential property was enacted. The program has gone through numerous changes over the years, with significant changes being made to the program in 1994. Generally, individuals eligible for a homestead exemption are persons over age 65, certain disabled persons, certain disabled veterans, and unremarried spouses of veterans who died during war or of a service-connected disability. Additionally, the law has certain residence and income qualifications. This program provides state funded reimbursements to local governments for property taxes not collected due to homestead exemptions granted.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	112,052,688	119,230,317	142,535,687	151,100,384
Cash	0	0	0	0
Federal	0	0	0	0
Revolving				
Total State Aid:	112,052,688	119,230,317	142,535,687	151,100,384
FTEs	0.00	0.00	0.00	0.00

PROGRAM III: MOTOR FUEL TAX

PROGRAM PURPOSE

To: 1) Administer all motor fuel tax programs, ensuring compliance with state laws, with an increased emphasis on collections, audit, and investigations; and 2) Provide assistance to taxpayers regarding motor fuel tax programs.

Laws 2019, LB 512, eliminated the Motor Fuels Division and assigned its responsibilities generally to the Department of Revenue. The Compliance Division administers and enforces the motor fuels tax, compressed fuels tax, aircraft fuels tax, and petroleum release remedial action fee.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,183,840	1,234,434	1,365,438	1,340,237
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,183,840	1,234,434	1,365,438	1,340,237
FTEs	14.35	14.80	17.00	17.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 112: PROPERTY TAX ASSESSMENT

PROGRAM PURPOSE

The Property Assessment Division assists county administration with property tax laws involving valuations, equalization, and taxation. While property taxes support local government, the state has an oversight interest in the quality of property assessment. The Division has developed tax law regulations, manuals, directives, information guides, assessor education/certification, and educational materials to provide assistance to county assessors and taxpayers and maintains field measurement offices throughout the state to assist counties. The Division also administers the homestead exemption program, documentary stamp tax program, Property Tax Credit Act, School District Property Tax Relief Act, and values centrally-assessed property.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,837,988	2,023,637	1,841,627	2,006,090
Cash	420,280	333,721	603,911	460,173
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,258,268	2,357,358	2,445,538	2,466,263
FTEs	25.74	26.30	22.00	22.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 121: SCHOOL PROPERTY RELIEF/AID

PROGRAM PURPOSE

To provide for a disbursement of state aid to each county for the reimbursement of property taxes levied against real property by school districts.

Created by LB 34 (2024 Special Session), the School District Property Tax Relief Act allocates money to counties for the real property tax credit under the Act based on the ratio of property taxes levied by school districts in the county to the total property taxes levied by school districts for the state. Counties then allocate funds as credit to each taxpayer again based on their proportionate amount.

<u>PROGRAM</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>EXPENDITURES</u>				
STATE AID:				
General	0	0	0	0
Cash	0	0	0	739,964,445
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid:	0	0	0	739,964,445
FTEs	0.00	0.00	0.00	0.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 132: PROPERTY TAX CREDIT/AID

PROGRAM PURPOSE

To provide for a disbursement of state aid to each county for the reimbursement of taxes levied upon real property by the local political subdivisions.

Created by LB 367 in 2007, the Property Tax Credit Act allocates money to counties for the real property tax credit under the Act based on the ratio of the real property valuation in the county to the real property valuation in the state. Counties then allocate funds as credit to each taxpayer again based on their proportionate amount. Beginning in 2017, land classified as agricultural and horticultural land is valued at 120% of its taxable value for purposes of calculating the credit (LB 958, 2016).

Beginning in 2021, with the implementation of the voter-initiative passed Racetrack Gaming Act and subsequent cleanup bill LB 561, 2021, the Property Tax Credit Cash Fund receives 70% of the 20% tax collected on gambling activities at racetrack casinos.

Beginning in FY26, the Property Tax Credit Cash Fund receives 40% of the 5% tax on net operating revenue of cash devices.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	298,703,645	313,004,238	361,431,434	423,624,465
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid:	298,703,645	313,004,238	361,431,434	423,624,465
FTEs	0.00	0.00	0.00	0.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 160: LOTTERY ADMINISTRATION

PROGRAM PURPOSE

In 1993, the Legislature passed LB 138 implementing the State Lottery Act and amending a 1991 law that predated LR 24CA the constitutional amendment approved by voters in 1992 to create a state lottery.

The Constitution directs transfers to certain beneficiary funds, after payment of prizes and operating expenses, as follows: Education, as directed by the Legislature - 44.5%; the Nebraska Environmental Trust Fund – 44.5%; the Nebraska State Fair – 10%; and the Compulsive Gamblers Assistance Fund – 1%, plus the first \$500,000 (LR 209CA, placed on the general election ballot November 2004 and adopted). The Nebraska Lottery is also required to spend at least 5% of advertising expenses on problem gambling prevention, education, and awareness messages, in coordination with the Gamblers' Assistance Program.

At least 40% of all Lottery ticket sales are statutorily required to be returned to players as prizes. To beneficiary funds, the Lottery transfers the greater of (a) the amount that was transferred in FY 2003 or (b) an amount that is at least 22% and no more than 25% of sales. With the Tax Commissioner's approval, the transfer may exceed 25%.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	20,067,264	21,702,528	22,021,537	18,840,791
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	20,067,264	21,702,528	22,021,537	18,840,791
FTEs	22.14	21.90	22.50	21.50

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLERS' ASSISTANCE/OPERATIONS

PROGRAM PURPOSE

Laws 2013, LB 6 created the Nebraska Commission on Problem Gambling and placed the commission within the Department of Revenue's Charitable Gaming Division for administrative purposes. The commission replaced the State Advisory Committee on Problem Gambling and Addiction Services, which was housed within the Department of Health and Human Services, Behavioral Health Division, and transferred the Compulsive Gambler's Assistance Fund from DHHS to the commission.

The commission consists of nine members, appointed by the Governor and subject to confirmation by the Legislature for three-year terms.

The activities of the commission are funded primarily 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 payment of prizes, operating expenses, and the initial \$500,000 transfer. In addition, the fund receives transfers from the Charitable Gaming Operations Fund provided the Charitable Gaming Operations Fund has available money to cover the transfer amount. This is a quarterly transfer of \$100,000 for an annual total of \$400,000 that began in FY20 and is scheduled to end in statute after FY26. Any money remaining in the Charitable Gaming Operations Fund after the four \$100,000 quarterly transfers not used by the Charitable Gaming Division in its administration and enforcement duties can be transferred to the fund at the direction of the Legislature. The Department of Revenue's Lottery Division is also statutorily required to spend not less than 5% of the lottery's advertising budget on problem gambling prevention, education, and awareness messages. The Gamblers' Assistance Program manages the expenditure of these advertising budget dollars pursuant to a memorandum of understanding. Beginning in FY23, 2.5% of the tax on wagering at Nebraska casinos is credited to the fund. Beginning in FY26, 2.5% of the tax on cash device revenue will also be credited to the fund.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	706,704	664,826	994,703	2,684,963
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	706,704	664,826	994,703	2,684,963
FTEs	2.00	2.00	2.00	2.00

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLERS' ASSISTANCE/AID

PROGRAM PURPOSE

The Nebraska Commission on Problem Gambling contracts for counseling services to individuals and their families affected by problem gambling. The commission also provides for training and certification of problem gambling counselors.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	1,149,627	1,719,493	2,024,460	171,113
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	1,149,627	1,719,493	2,024,460	171,113
FTEs	0.00	0.00	0.00	0.00

PROGRAM 164: GAMBLERS' ASSISTANCE TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	1,856,331	2,384,319	3,019,163	2,856,076
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	1,856,331	2,384,319	3,019,163	2,856,076

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 165: CHARITABLE GAMING AND ATHLETIC COMMISSION

PROGRAM PURPOSE

The Charitable Gaming Division regulates bingo, pickle cards, lottery, raffle, and county/city lottery (keno) activities in Nebraska, and collects the gaming tax. The Division also provides information to the public on the requirements of conducting legal gaming activity.

With Laws 2019, LB 538, Charitable Gaming began regulating cash devices, a kind of mechanical amusement device capable of awarding cash, cash equivalents, and anything redeemable for cash or equivalents. Each device is required to have a decal to show that the device has properly paid the required fee. Charitable Gaming started collecting the decal fee in December 2019. Per LB 685 (2024), beginning in FY26, Charitable Gaming will collect a 5% tax on net operating revenue of cash devices. 20% of this tax will go to the Charitable Gaming Operations Fund utilized by Program 165 for enforcement of the Mechanical Amusement Device Tax Act and maintenance of the required central server under the Act.

The Athletic Commissioner regulates professional mixed martial arts, professional boxing, professional sparring matches and exhibitions, and all amateur mixed martial arts matches and exhibitions held, except contests held by universities, colleges, high schools, the military, and recognized amateur associations for contestants under age 16. Laws 2021, LB 70 allowed the commission to regulate and approve events for professional bare-knuckle boxing and kickboxing. Laws 2025, LB 635 will allow the commission to regulate professional bare-knuckle mixed martial arts, professional mixed martial arts on ice, professional muay thai, amateur muay thai, and amateur kickboxing beginning during FY 2025-26.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	195,659
Cash	1,691,784	1,608,713	1,827,100	2,083,695
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,691,784	1,608,713	1,827,100	2,279,354
FTEs	18.11	17.40	20.00	27.00

AGENCY 16 – DEPARTMENT OF REVENUE

FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: Various miscellaneous taxes and fees are collected by the Department of Revenue and remitted to the General Fund. The sources are as follows:

- Charitable Gaming Fees and Taxes
- Cigarette Dealer Licenses
- Cigarette Taxes
- Lodging Tax Administration Fees
- Mechanical Amusement Device Taxes
- Music Licensing Agency Taxes
- New Markets Jobs Application Fees
- Pari-mutuel Wagering Taxes
- Prepaid Wireless Surcharge
- Uranium Severance Taxes
- Electronic Nicotine Delivery Systems (ENDS)

Beginning in FY26, 2.5% of the tax on cash device revenue will also be credited to the General Fund.

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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Revenue:				
Charitable Gaming Taxes (net)	4,564,883	4,705,970	4,572,603	4,424,450
Charitable Gaming Fees	184,070	68,815	183,708	64,515
Cigarette Dealer Licenses	14,500	14,100	16,585	14,500
Cigarette Tax (net)	25,031,052	22,181,178	16,544,976	15,727,319
ENDS Tax	0	0	668,666	2,090,791
Lodging Tax Administration Fee	394,650	432,795	466,828	463,369
Mechanical Amusement Device Tax (net)	307,575	323,115	310,100	411,235
Music Licensing Agency Tax	188,594	283,108	315,972	336,734
New Markets Jobs Application Fee	15,000	30,000	15,000	20,000
Pari-mutuel Wagering Tax (net)	96,083	76,804	42,046	24,177
Prepaid Wireless Surcharge	23,181	21,239	22,747	21,651
Uranium Severance Tax	0	0	0	0

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21540: DEPARTMENT OF REVENUE ENFORCEMENT FUND
EXPENDED IN PROGRAMS 102 AND 165

STATUTORY AUTHORITY: Section 77-5601.

REVENUE SOURCES: Original funding of \$500,000 was the result of the tax amnesty program. Beginning in FY07, receipts received through this special enforcement effort are tracked with 20% of the proceeds, not to exceed \$750,000, to be deposited into the Fund.

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

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

Laws 2019, LB 538 and LB 237 authorized additional funds pursuant to the Mechanical Amusement Device Act and motor vehicle sales tax collection fees, respectively, to be deposited into the Fund, beginning in FY20.

Laws 2020, LB 310 added a fee to be credited to this Fund under the Nebraska Job Creation and Mainstreet Revitalization Act.

Laws 2024, LB 1317 authorized money to be transferred from the General Fund to this Fund for contract costs under the Financial Institution Data Match Act.

Laws 2024, LB 1413 established transfers of \$4 million in FY24 and \$1 million in FY25 from this Fund to the General Fund. Laws 2025, LB 264 established additional transfers of \$2 million in FY26 and \$2 million in FY27 from this Fund to the General Fund.

PERMITTED USES: The Department of Revenue Enforcement Fund is permitted to be used for operational expenses related to revenue enforcement.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,741,354	2,975,353	4,491,606	2,164,163
Revenue:				
Operating Transfers In	1,173,219	1,214,753	1,362,269	1,809,481
Operating Transfers Out	0	0	(4,000,000)	(1,000,000)
Cash Device Fees (net)	1,088,250	1,568,000	1,716,500	2,841,850
Other Licenses/Permits/Fees	0	0	0	24,050
Miscellaneous	0	40	0	(435)
Interest	31,807	78,456	135,210	35,514
Total Revenue	2,293,276	2,861,249	(786,021)	3,710,460
Expenditures:				
Personal Services	1,013,687	1,324,669	1,523,722	1,437,081
Operating	36,263	17,453	14,187	270,472
Travel	9,327	1,389	3,513	16,497
Capital Outlay	0	1,485	0	5,948
Total Expenditures	1,059,277	1,344,996	1,541,422	1,729,998
ENDING BALANCE	<u>2,975,353</u>	<u>4,491,606</u>	<u>2,164,163</u>	<u>4,144,625</u>
HIGHEST MONTH-ENDING BALANCE	3,181,589	4,568,081	6,346,935	4,488,320
LOWEST MONTH-ENDING BALANCE	1,638,760	2,923,720	2,164,163	1,267,152

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21550: DEPARTMENT OF REVENUE PROPERTY ASSESSMENT DIVISION
CASH FUND
EXPENDED IN PROGRAM 112

STATUTORY AUTHORITY: Section 77-1342.

REVENUE SOURCES: The Department of Revenue Property Assessment Division Cash Fund has collected fees for various centrally-assessed property taxes collected and enforced by the Department of Revenue Property Assessment Division, including airline, carline, and motor fleet personal property tax. The passage of Laws 2021, LB 113 eliminated the fees from motor fleet registration that go into this fund starting on July 1, 2021.

The Fund receives fees for examinations and reimbursements for any services performed for county assessors. The department is also authorized to charge for publications, manuals, and lists, but no longer charges fees to mail these documents and instead provides them electronically.

Laws 2025, LB 264 provided for a transfer of \$250,000 operative after passage of the bill through FY26 from the Marijuana and Controlled Substances Tax Administration Cash Fund to this Fund.

PERMITTED USES: The Fund is permitted to be used for operational costs incurred by the Property Assessment Division.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	830,655	655,436	540,885	146,242
Revenue:				
3% Collection Fees	131,043	107,541	120,782	102,518
Fleet Tax Fees	18,775	0	0	0
Registration, License, and Exam Fees	39,175	74,930	56,555	41,370
Investment Interest	11,330	11,319	12,749	2,272
Misc. Revenues	48,445	27,478	22,471	21,359
Operating Transfers In	0	0	0	175,000
Total Revenue	248,768	221,268	212,557	342,519
Expenditures:				
Personal Services	384,324	279,367	549,206	387,821
Operating	38,017	55,311	56,162	75,234
Travel	1,646	1,141	1,832	1,446
Total Expenditures	423,987	335,819	607,200	464,501
ENDING BALANCE	<u>655,436</u>	<u>540,885</u>	<u>146,242</u>	<u>24,260</u>
HIGHEST MONTH-ENDING BALANCE	881,469	631,210	560,103	151,262
LOWEST MONTH-ENDING BALANCE	614,624	423,622	141,267	4,307

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21551: AIRLINE AND CARLINE CASH FUND
EXPENDED IN PROGRAM 112

STATUTORY AUTHORITY: Section 81-1111.04.

REVENUE SOURCES: The Fund receives the airline and carline tax, which are centrally-assessed property taxes.

PERMITTED USES: The agency deposits these taxes into the Airline and Carline Cash Fund before distributing them back to the political subdivisions.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,382,203	786,434	1,058,387	757,567
Revenue:				
Airline Tax (net of refunds)	819,658	862,035	817,220	854,653
Carline Tax (net of refunds)	2,970,574	2,982,680	2,899,585	2,671,582
Investment Interest	14,254	21,799	30,906	38,110
Operating Transfers Out	(4,400,255)	(3,594,561)	(4,048,531)	(3,604,485)
Total Revenue	(595,769)	271,953	(300,820)	(40,140)
ENDING BALANCE	<u>786,434</u>	<u>1,058,387</u>	<u>757,567</u>	<u>717,427</u>
HIGHEST MONTH-ENDING BALANCE	3,347,597	3,239,494	3,722,504	5,207,434
LOWEST MONTH-ENDING BALANCE	334,627	371,507	369,742	416,624

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21560: STATE LOTTERY OPERATION CASH FUND
EXPENDED IN PROGRAM 160

STATUTORY AUTHORITY: Section 9-812.

REVENUE SOURCES: Funds are transferred from the State Lottery Operation Trust Fund to this fund in accordance with legislative appropriations.

PERMITTED USES: This Fund pays the operating expenses of lottery games pursuant to the State Lottery Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,680,582	1,647,833	9,982	2,085,699
Revenue:				
Reimbursements Non-government	6,780	3,984	3,685	3,786
Revenue Settlements	7,200	1,000	36,000	3,450
Operating Transfers In	20,000,000	20,000,000	24,000,000	19,000,000
Miscellaneous	0	0	8	0
Interest	32,969	66,740	68,591	79,076
Total Revenue	20,046,949	20,071,724	24,108,284	19,086,312
Expenditures:				
Personal Services	1,784,424	1,795,981	1,877,155	1,927,842
Operating	18,187,298	19,797,521	20,125,532	16,873,729
Travel	25,272	50,034	16,273	27,612
Capital Outlay	82,704	66,039	13,607	26,160
Total Expenditures	20,079,698	21,709,575	22,032,567	18,855,343
ENDING BALANCE	<u>1,647,833</u>	<u>9,982</u>	<u>2,085,699</u>	<u>2,316,668</u>
HIGHEST MONTH-ENDING BALANCE	3,027,871	4,508,89	4,874,487	3,925,735
LOWEST MONTH-ENDING	1,063,057	9,982	1,193,415	1,348,259

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21570: MARIJUANA AND CONTROLLED SUBSTANCES TAX
ADMINISTRATION CASH FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 77-4310.03.

REVENUE SOURCES: Laws 1990, LB 260 placed a tax on marijuana and controlled substances. Proceeds of the tax are remitted to the State Treasurer with 5% of the proceeds credited to this cash fund. The remaining proceeds are credited to the State Patrol and/or appropriate county.

Laws 2025, LB 264 provided for a transfer of \$250,000 operative after passage of the bill through FY26 from this Fund to the Department of Revenue Property Assessment Division Cash Fund, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

PERMITTED USES: The Fund is permitted to be used to defray the costs to administer, collect, and enforce the tax on marijuana and controlled substances.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	255,453	239,004	316,008	292,623
Revenue:				
Taxes	20,439	74,174	(28,593)	40,198
Interest	2,864	4,608	6,119	8,338
Other Licenses/Permits/Fees	(38,101)	38	54	198
Total Revenue	(14,798)	78,820	(22,420)	48,734
Expenditures:				
Personal Services	1,651	1,816	965	2,991
Total Expenditures	1,651	1,816	965	2,991
ENDING BALANCE	<u>239,004</u>	<u>316,008</u>	<u>292,623</u>	<u>338,366</u>
HIGHEST MONTH-ENDING BALANCE	264,041	316,008	301,610	338,366
LOWEST MONTH-ENDING BALANCE	156,460	164,239	197,234	220,382

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21580: WASTE REDUCTION AND RECYCLING INCENTIVE FEES
COLLECTION FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 81-15,165.

REVENUE SOURCES: The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering tire and recycling fees collected pursuant to the Waste Reduction and Recycling Incentive Act. The amount is deposited in the Waste Reduction and Recycling Incentive Fees Collection Fund.

PERMITTED USES: The fees received by the Fund are to be used for operational expenses related to collecting and administering waste reduction and recycling incentive fees.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	45,975	58,917	25,084	17,800
Revenue:				
Operating Transfers In	180,000	120,000	120,000	120,000
Interest	609	952	862	2,007
Total Revenue	180,609	120,952	120,862	122,007
Expenditures:				
Personal Services	159,732	147,028	119,379	72,919
Operating	7,935	7,757	8,767	7,172
Total Expenditures	167,667	154,785	128,146	80,091
ENDING BALANCE	<u>58,917</u>	<u>25,084</u>	<u>17,800</u>	<u>59,716</u>
HIGHEST MONTH-ENDING BALANCE	70,790	70,390	62,872	100,780
LOWEST MONTH-ENDING BALANCE	22,577	17,978	13,245	7,424

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21590: PETROLEUM RELEASE REMEDIAL ACTION COLLECTION FUND
EXPENDED IN PROGRAM III

STATUTORY AUTHORITY: Section 66-1521.

REVENUE SOURCES: The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering petroleum release remedial action fees. The deducted amount must not exceed \$150,000 each fiscal year, and such costs are prorated based on the number of months the fee is collected whenever the fee is collected for a portion of a year.

PERMITTED USES: The Fund is permitted to be used by the Department of Revenue for operational expenses related to collecting and administering petroleum release remedial action fees.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,669	50,880	43,448	39,141
Revenue:				
Operating Transfers In	100,000	50,000	50,000	50,000
Interest	399	689	849	1,297
Total Revenue	100,399	50,689	50,849	51,297
Expenditures:				
Personal Services	64,188	58,121	55,156	62,672
Total Expenditures	64,188	58,121	55,156	62,672
ENDING BALANCE	<u>50,880</u>	<u>43,448</u>	<u>39,141</u>	<u>27,766</u>
HIGHEST MONTH-ENDING BALANCE	53,435	55,643	56,601	60,362
LOWEST MONTH-ENDING BALANCE	7,688	9,050	12,260	13,678

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21610: LITTER FEE COLLECTION FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 81-1561.

REVENUE SOURCES: The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering the litter fee. This amount is deposited in the Litter Fee Collection Fund.

PERMITTED USES: The revenue withheld by the Tax Commissioner is to be used to defray the actual costs of collecting and administering litter fees.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	13,934	14,541	2,712	17,720
Revenue:				
Operating Transfers In	190,000	20,000	40,000	20,000
Interest	235	257	269	766
Total Revenue	190,235	20,257	40,269	20,766
Expenditures:				
Personal Services	40,022	31,012	20,288	8,561
Operating	149,606	1,074	4,973	2,048
Total Expenditures	189,628	32,086	25,261	10,609
ENDING BALANCE	<u>14,541</u>	<u>2,712</u>	<u>17,720</u>	<u>27,877</u>
HIGHEST MONTH-ENDING BALANCE	59,396	23,632	22,103	32,499
LOWEST MONTH-ENDING BALANCE	3,576	2,712	3,185	13,397

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21630: SEVERANCE TAX ADMINISTRATION FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 57-705.

REVENUE SOURCES: 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.

PERMITTED USES: The Fund is used by the Department of Revenue to pay for administrative expenses to collect severance tax.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	93,216	107,893	117,552	99,265
Revenue:				
Severance Tax	30,447	30,917	26,607	22,642
Interest	1,431	2,305	2,806	3,285
Total Revenue	31,878	33,222	29,413	25,927
Expenditures:				
Personal Services	17,201	23,563	47,700	14,989
Total Expenditures	17,201	23,563	47,700	14,989
ENDING BALANCE	<u>107,893</u>	<u>117,552</u>	<u>99,265</u>	<u>110,203</u>
HIGHEST MONTH-ENDING BALANCE	107,893	117,552	119,970	109,713
LOWEST MONTH-ENDING BALANCE	93,511	105,620	99,265	96,062

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21640: NEBRASKA INCENTIVES FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 72-2501.

REVENUE SOURCES: Laws 2008, LB 914 created the Nebraska Incentives Fund, which consolidated several cash funds that previously received application fees for economic incentive programs. The Fund receives application fees from tax incentive applications.

PERMITTED USES: Administration of incentive programs.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	102,818	115,641	185,457	181,059
Revenue:				
Application Fees	279,600	249,520	240,750	170,493
Interest	2,761	3,740	6,729	5,126
Total Revenue	282,361	253,260	247,479	175,619
Expenditures:				
Personal Services	269,538	183,444	251,877	199,562
Total Expenditures	269,538	183,444	251,877	199,562
ENDING BALANCE	<u>115,641</u>	<u>185,457</u>	<u>181,059</u>	<u>157,116</u>
HIGHEST MONTH-ENDING BALANCE	367,690	280,562	364,480	202,871
LOWEST MONTH-ENDING BALANCE	88,344	116,392	181,059	75,003

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21650: DEPARTMENT OF REVENUE MISCELLANEOUS RECEIPTS FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 77-3,110.

REVENUE SOURCES: The Department of Revenue is authorized to collect fees to defray costs of producing certain booklets, including the Annual Report, Package XN, the Tax Expenditure Report, and the State Funds Booklet, and can charge individuals and agencies for non-confidential information.

All forms and reports, including all forms formerly contained in the Package XN (no longer produced), are now available for download and printing on the agency's website.

Laws 2020, LB 1042 mandated that \$59,500 were to be transferred from the College Savings Plan Expense Fund to this fund on or before September 1, 2020.

Laws 2025, LB 264 established that the remaining balance in this Fund shall be transferred from this Fund to the General Fund in FY26.

PERMITTED USES: Fees collected by the Fund can be used to cover expenses related to producing the aforementioned booklets and to carry out any administrative responsibilities of the department. The \$59,500 transferred into the fund were to be used to defray the costs connected to Laws 2020, LB 1042.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	64,941	1,192	1,217	1,249
Revenue:				
Sale of Publications	(5,000)	0	0	0
Interest	751	25	32	53
Total Revenue	(4,249)	25	32	53
Expenditures:				
Operating	59,500	0	0	0
Total Expenditures	59,500	0	0	0
ENDING BALANCE	<u>1,192</u>	<u>1,217</u>	<u>1,249</u>	<u>1,302</u>
HIGHEST MONTH-ENDING BALANCE	65,093	1,217	1,249	6,280
LOWEST MONTH-ENDING BALANCE	1,138	1,193	1,220	1,255

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21660: CHARITABLE GAMING OPERATIONS FUND
EXPENDED IN PROGRAM 165

STATUTORY AUTHORITY: Section 9-1,101.

REVENUE SOURCES: Except for the 5% tax on cash devices as a result of Laws 2024, LB 685, Forty percent of taxes collected under the acts the Charitable Gaming Division of the Department of Revenue is responsible for are available for administering and enforcing the acts; the remaining sixty percent is transferred to the General Fund. Under Laws 2024, LB 685, beginning in FY26, Charitable Gaming will collect a 5% tax on net operating revenue of cash devices under the Mechanical Amusement Device Tax Act. 20% of this tax will go to this Fund for enforcement of the Act and maintenance of the required central server under the Act.

Fees for publications, listings, and copies of records can also be charged by the Charitable Gaming Division. The fee is to equal the cost and distribution of the items, and the fee is to be credited to the Fund.

PERMITTED USES: The Charitable Gaming Operations Fund is permitted to be used for the operations and duties of the Charitable Gaming Division of the Department of Revenue.

Laws 2013, LB 6 authorized funds to be used to provide administrative support for the Nebraska Commission on Problem Gambling.

An annual transfer of \$50,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund was increased to \$100,000 by Laws 2018, LB 945. Laws 2019, LB 298 increased the transfer to \$400,000, to occur in quarterly increments of \$100,000, for FY20 and FY21. Laws 2021, LB 384 continued this quarterly transfer until the end of FY23. Laws 2023, LB 818 again continued the transfers through FY25. Laws 2025, LB 264 extends these quarterly transfers through FY26. Any money remaining in the Charitable Gaming Operations Fund after the four \$100,000 quarterly transfers not used by the Charitable Gaming Division in its administration and enforcement duties can be transferred to the General Fund and the Compulsive Gamblers Assistance Fund at the direction of the Legislature.

Laws 2024, LB 1413 established transfers of \$7 million in FY24 and \$1.5 million in FY25 from this Fund to the General Fund. Laws 2025, LB 264 established additional transfers from this Fund to the General Fund of \$100,000 in FY26 and \$500,000 in FY27.

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21660: CHARITABLE GAMING OPERATIONS FUND
EXPENDED IN PROGRAM 165

FUND SUMMARY

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,168,580	4,514,499	6,024,268	455,106
Revenue:				
Charitable Gaming Taxes	7,615,417	7,817,279	7,636,899	7,369,266
Charitable Gaming Fees	61,890	34,695	65,355	40,400
Interest	60,677	119,319	180,165	72,210
Misc. Revenue	(1,671)	674	(891)	213
Operating Transfers In	0	0	0	70,000
Operating Transfers Out	(4,964,883)	(5,105,970)	(11,972,603)	(6,324,450)
Total Revenue	2,771,430	2,865,997	(4,091,075)	1,227,639
Expenditures:				
Personal Services	1,142,274	1,101,710	1,109,299	1,300,331
Operating	230,037	178,920	281,377	285,298
Travel	51,557	66,599	80,765	89,827
Capital Outlay	1,643	8,999	6,646	3,433
Total Expenditures	1,425,511	1,356,228	1,478,087	1,678,889
ENDING BALANCE	<u>4,514,499</u>	<u>6,024,268</u>	<u>455,106</u>	<u>3,856</u>
HIGHEST MONTH-ENDING BALANCE	5,452,973	6,783,996	8,043,935	2,140,725
LOWEST MONTH-ENDING BALANCE	3,539,550	4,880,143	455,106	3,656

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21670: TOBACCO PRODUCTS ADMINISTRATION CASH FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 77-4025.

REVENUE SOURCES: The Tobacco Products Administration Cash Fund receives revenue from the Tobacco Products Tax Act, which includes license fees, certifications, and taxes.

The license fee for each place of business of a first owner is currently set at \$25 (77-4010), and the tax on tobacco products apart from snuff and electronic nicotine delivery systems (ENDS) is currently set at 20% of the purchase price (77-4008). Laws 2024, LB 1204 established that each manufacturer of ENDS that is sold at retail in the state, whether directly or through a distributor, wholesaler, retailers, or similar intermediary or intermediaries, is to be certified with a fee equal to \$75 for each type or model of ENDS sold in the state.

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

Laws 2023, LB 727 established a tax on ENDS starting on January 1, 2024. This tax is credited to the General Fund and not this Fund. ENDS containing 3 milliliters or less of consumable material are taxed at 5 cents per milliliter. ENDS containing more than 3 milliliters of consumable material are to be taxed at 10% of the purchase price.

Laws 2025, LB 9 provides a tax on alternative nicotine products of 20% of the purchase price starting January 1, 2026.

PERMITTED USES: The Department of Revenue's administrative expenses related to the Act are paid from the Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,262,218	3,909,290	6,548,568	1,113,702
Revenue:				
Tobacco Products Tax	9,715,134	9,613,596	9,477,471	10,001,555
Tobacco Products License Fees	500	675	1,689	1,800
ENDS Fees	0	0	0	80,400
Interest	59,090	141,834	236,546	162,324
Operating Transfers Out	(7,000,000)	(7,000,000)	(15,000,000)	(9,000,000)
Total Revenue	2,774,724	2,756,105	(5,284,294)	1,246,079
Expenditures:				
Personal Services	124,916	111,655	138,344	227,647
Operating	1,948	1,489	5,529	4,654
Travel	788	3,683	6,699	4,583
Capital Outlay	0	0	0	60,725
Total Expenditures	127,652	116,827	150,572	297,609
ENDING BALANCE	<u>3,909,290</u>	<u>6,548,568</u>	<u>1,113,702</u>	<u>2,062,172</u>
HIGHEST MONTH-ENDING BALANCE	6,515,715	9,011,43	11,915,921	8,121,817
LOWEST MONTH-ENDING	2,205,280	4,861,880	1,113,702	1,912,541

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21700: MOTOR FUEL TAX ENFORCEMENT AND COLLECTION CASH
FUND
EXPENDED IN PROGRAM III

STATUTORY AUTHORITY: Section 66-739.

REVENUE SOURCES: The revenue is transferred from the Highway Trust Fund to finance the expenses incurred to collect the taxes.

PERMITTED USES: The Motor Fuel Tax Enforcement and Collection Cash Fund is permitted to be used for administrative costs associated with motor fuel tax collection.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	234,024	461,627	312,803	407,762
Revenue:				
Federal Grant	4,822	2,778	5,061	12,423
Interest	4,980	9,311	9,180	10,806
Operating Transfers In	1,347,588	1,021,147	1,400,000	1,052,469
Total Revenue	1,357,390	1,033,236	1,414,241	1,075,698
Expenditures:				
Personal Services	1,011,152	1,062,532	1,140,547	1,112,157
Operating	108,467	108,567	166,183	171,093
Travel	10,168	10,961	12,552	6,187
Total Expenditures	1,129,787	1,182,060	1,319,282	1,289,437
ENDING BALANCE	<u>461,627</u>	<u>312,803</u>	<u>407,762</u>	<u>194,023</u>
HIGHEST MONTH-ENDING BALANCE	475,466	490,787	407,762	389,668
LOWEST MONTH-ENDING BALANCE	250,715	312,803	311,495	194,023

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21750: COMPULSIVE GAMBLERS ASSISTANCE FUND
EXPENDED IN PROGRAM 164

STATUTORY AUTHORITY: Section 9-1006.

REVENUE SOURCES:

The fund receives revenue from several sources, including:

- The first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after the payment of prizes, operating expenses, and the initial \$500,000 transfer.
- A transfer from the Charitable Gaming Division each fiscal year, which was increased from \$50,000 to \$100,000 annually by Laws 2018, LB 945. For FY20 through FY23, this was a quarterly transfer of \$100,000 for a total of \$400,000 per year (Laws 2019, LB 298). These quarterly transfers of \$100,000 continued through FY25 per Laws 2023, LB 818. Laws 2025, LB 264 continue these transfers through FY26.
- 2.5% of the tax on wagering at Nebraska racetrack casinos, beginning FY23.
- 2.5% of the tax on cash device revenue, beginning FY26.

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

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	930,365	1,041,930	1,008,488	581,439
Revenue:				
Casino Gaming Taxes	0	240,887	494,171	1,006,694
Interest	15,019	22,463	23,970	17,187
Operating Transfers In	1,702,878	1,837,528	1,823,974	1,646,195
Total Revenue	1,717,897	2,100,878	2,342,115	2,670,076
Expenditures:				
Personal Services	165,895	170,633	180,802	169,902
Operating	539,402	490,365	810,734	2,510,065
Travel	1,407	3,829	3,168	4,996
Contractual Aid	899,628	1,469,493	1,774,460	171,113
Total Expenditures	1,606,332	2,134,320	2,769,164	2,856,076
ENDING BALANCE	<u>1,041,930</u>	<u>1,008,488</u>	<u>581,439</u>	<u>395,439</u>
HIGHEST MONTH-ENDING BALANCE	1,354,374	1,353,914	1,253,948	853,682
LOWEST MONTH-ENDING BALANCE	657,358	659,696	433,233	326,291

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 24310: STATE ATHLETIC COMMISSIONER’S CASH FUND
EXPENDED IN PROGRAM 165

STATUTORY AUTHORITY: Section 81-8,129.01.

REVENUE SOURCES: Sources of revenue include the athletic tax, event fees, and license fees assessed.

The commission sets the fees within a statutorily given range.

PERMITTED USES: The State Athletic Commissioner's Cash Fund provides funding for the operation of the State Athletic Commission, which is located in the Charitable Gaming Division of the Department of Revenue.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	226,474	156,193	155,104	85,632
Revenue:				
Retailers Sales & Use Tax	(1,703)	0	1,922	0
Athletic Tax	23,186	106,964	31,983	31,000
Entertainment Tax	6,500	0	5,000	288
Event and License Fees	14,810	15,785	11,640	10,975
Interest	2,965	3,275	3,276	2,344
Misc. Revenue	340	470	538	1,176
Total Revenue	46,098	126,494	54,359	45,783
Expenditures:				
Personal Services	99,601	111,939	107,715	75,337
Operating	12,637	10,726	10,175	10,535
Travel	4,141	4,918	5,941	3,850
Capital Outlay	0	0	0	
Total Expenditures	116,379	127,583	123,831	89,722
ENDING BALANCE	<u>156,193</u>	<u>155,104</u>	<u>85,632</u>	<u>41,693</u>
HIGHEST MONTH-ENDING BALANCE	215,863	184,078	146,813	89,677
LOWEST MONTH-ENDING BALANCE	156,165	115,678	85,632	41,693

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 29610: PROPERTY TAX CREDIT CASH FUND
EXPENDED IN PROGRAM 132

STATUTORY AUTHORITY: Nebraska Revised Statute 77-4211 establishes the Property Tax Credit Cash Fund for the purpose of distributing a tax credit for property taxes levied against real property, pursuant to the Property Tax Credit Act.

REVENUE SOURCES: Transfers from the General Fund.

With the implementation of the voter-initiative passed Racetrack Gaming Act and subsequent cleanup bill LB 561, 2021, the Property Tax Credit Cash Fund receives 70% of the 20% tax collected on gambling activities at racetrack casinos.

Under Laws 2024, LB 685, beginning in FY26, 40% of the 5% tax on net operating revenue of cash devices under the Mechanical Amusement Device Tax Act will go into this Fund.

PERMITTED USES: The Fund is permitted to distribute aid to counties. The amount for each county is based on the ratio of the real property valuation in the county to the real property valuation in the state. As amended by Laws 2017, LB 217, the credit for real property owner's is calculated by using: 120% of the taxable value for agricultural and horticultural land; and the taxable value for all other types of real property.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	7,448,875	7,032,767	17,223,911	32,944,557
Revenue:				
Casino Gaming Taxes	0	6,744,829	13,836,773	28,187,438
Operating Transfers In	297,000,000	310,000,000	360,000,000	395,000,000
Misc. Adjustments	215,932	4,664,315	444,316	1,207,189
Interest	1,071,605	1,786,238	2,870,991	3,881,332
Total Revenue	298,287,537	323,195,382	377,152,080	428,275,959
Expenditures:				
Aid to Local Governments	298,703,645	313,004,238	361,431,434	423,624,465
Total Expenditures	298,703,645	313,004,238	361,431,434	423,624,465
ENDING BALANCE	<u>7,032,767</u>	<u>17,223,911</u>	<u>32,944,557</u>	<u>37,596,051</u>
HIGHEST MONTH-ENDING BALANCE	304,706,872	320,230,244	384,376,165	441,518,382
LOWEST MONTH-ENDING BALANCE	5,543,162	8,222,838	18,648,835	27,677,183

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 29620: SCHOOL DISTRICT PROPERTY TAX RELIEF CREDIT FUND
EXPENDED IN PROGRAM 121

STATUTORY AUTHORITY: Section 77-7304.

REVENUE SOURCES: Transfers from the General Fund.

PERMITTED USES: The Fund is permitted to distribute state aid to counties for the reimbursement of property taxes levied against real property by school districts pursuant to the School District Property Tax Relief Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Operating Transfers In	0	0	0	750,000,000
Interest	0	0	0	209,735
Total Revenue	0	0	0	750,209,735
Expenditures:				
Aid to Local Governments	0	0	0	739,964,445
Total Expenditures	0	0	0	739,964,445
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,245,290</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	375,061,222
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 18 – DEPARTMENT OF AGRICULTURE

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AGENCY DESCRIPTION

The Nebraska Department of Agriculture (NDA) encourages and promotes the interests of agriculture through advocacy and education. In addition, NDA regulates the agricultural industry to ensure the health and safety of all Nebraskans. The agency focuses its efforts on three areas:

- Agricultural Promotion and Development;
- Animal and Plant Health Protection;
- Food Safety and Consumer Protection.

In terms of administration, these three areas are spread among four programs, which in turn then are underneath one “umbrella” program, program 078 - this is to ease cash fund management and statutory compliance.

AGENCY BUDGET PROGRAMS

- Program 078 – Department of Agriculture
- Program 027 – Administration/Shared Services/Operations
- Program 027 – Administration/Shared Services/Aid
- Program 057 – Food Safety and Consumer Protection
- Program 063 – Animal and Plant Health Protection/Operations
- Program 063 – Animal and Plant Health Protection/Aid
- Program 564 – Agriculture Promotion and Development/Operations
- Program 564 – Agriculture Promotion and Development/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 20750 – Noxious Weed Cash Fund (expended in Prog. 063)
- Fund 20755 – Noxious Weed/Invasive Species (expended in Prog. 063)
- Fund 20760 – Tractor Permit Cash Fund (expended in Prog. 057)
- Fund 20780 – Weed Book Cash Fund (expended in Prog. 063)
- Fund 20790 – Pesticide Administration Cash Fund (expended in Prog. 027 and 063)
- Fund 20810 – Commercial Feed Administration Cash Fund (expended in Progs. 027, 063 and 564)
- Fund 20820 – Fertilizers and Soil Conditioners Administrative Fund (expended in Progs. 027 and 063)
- Fund 20830 – Nebraska Poultry and Egg Development, Utilization and Marketing Fund (expended in Prog. 564)
- Fund 20840 – Nebraska Agricultural Products Marketing Cash Fund (expended in Progs. 027, 057, 063 and 564)
- Fund 20850 – Soil and Plant Analysis Laboratory Cash Fund (expended in Prog. 027)
- Fund 20870 – State Apiary Cash Fund (expended in Prog. 063)
- Fund 20890 – Pure Food Cash Fund (expended in Progs. 057 and 027)
- Fund 21780 – Nebraska Seed Administrative Cash Fund (expended in Progs. 027 and 063)
- Fund 21790 – Plant Protection and Plant Pest Cash Fund (expended in Prog. 063)

AGENCY 18 DEPARTMENT OF AGRICULTURE

- Fund 21800 – Agricultural Products Marketing Information Cash Fund (expended in Progs. 027 and 564)
- Fund 21810 – Pure Milk Cash Fund (expended in Progs. 027 and 057)
- Fund 21815 - Nebraska Hemp Program Fund (expended in Prog. 063, terminated 1/1/25)
- Fund 21820 – Livestock Auction Market Fund (expended in Prog. 063)
- Fund 21840 – Nebraska Potato Development Fund (expended in Prog. 564)
- Fund 21850 – Domesticated Cervine Cash Fund (expended in Prog. 063)
- Fund 21870 – Weights & Measures Administrative Fund (expended in Prog. 057)
- Fund 21885 – Agricultural Laboratory Testing Services Cash Fund (expended in Prog. 027)
- Fund 21889 – Agricultural Suppliers Lease Protection Cash Fund (expended in Prog. 564)
- Fund 21950 – Buffer Strip Incentive Cash Fund (expended in Prog. 063)
- Fund 21960 – Commercial Dog and Cat Operator Inspection Cash Fund (expended in Prog. 063)
- Fund 21970 – Winery and Grape Producers' Promotional Cash Fund (expended in Prog. 027)
- Fund 21980 – Nebraska Beer Industry Promotion Fund (expended in Prog. 564)
- Fund 51810 – Management Services Expense Revolving Fund (expended in Prog. 027)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	5,838,784	6,359,547	6,682,811	6,174,499
Cash	8,462,098	8,621,378	8,713,919	8,753,670
Federal	2,912,837	2,590,344	2,920,884	2,949,456
Revolving	286,101	167,803	196,574	273,631
Total Operations	17,499,820	17,737,388	18,514,188	18,151,257
STATE AID:				
General	1,032,237	404,849	1,105,688	530,438
Cash	0	0	0	0
Federal	1,168,740	8,412,349	3,794,939	3,108,614
Revolving	0	0	0	0
Total State Aid	2,200,977	8,817,198	4,900,627	3,639,052
TOTAL FUNDS:				
General	6,871,021	6,764,396	7,788,499	6,704,937
Cash	8,462,098	8,621,378	8,713,919	8,753,670
Federal	4,081,577	11,002,693	6,715,823	6,058,070
Revolving	286,101	167,803	196,574	273,631
TOTAL EXPENDITURES:	19,700,797	26,556,269	23,414,815	21,790,309
FTEs	139.29	137.70	139.61	141.50

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 078: DEPARTMENT OF AGRICULTURE

PROGRAM PURPOSE

An umbrella program that allows for the four programs (027, 057, 063, and 564) to manage the statutory responsibilities of the programs and fund appropriations among programs. This program is presented for informational purposes, as it is the aggregate of the four sub-programs listed.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	5,838,784	6,359,547	6,682,811	6,174,499
Cash	8,462,098	8,621,378	8,713,919	8,753,670
Federal	2,912,837	2,590,344	2,920,884	2,949,456
Revolving	286,101	167,803	196,574	273,631
Total Operations	17,499,820	17,737,388	18,514,188	18,151,257
STATE AID:				
General	1,032,237	404,849	1,105,688	530,438
Cash	0	0	0	0
Federal	1,168,740	8,412,349	3,794,939	3,108,614
Revolving	0	0	0	0
Total State Aid	2,200,977	8,817,198	4,900,627	3,639,052
TOTAL FUNDS:				
General	6,871,021	6,764,396	7,788,499	6,704,937
Cash	8,462,098	8,621,378	8,713,919	8,753,670
Federal	4,081,577	11,002,693	6,715,823	6,058,076
Revolving	286,101	167,803	196,574	273,631
TOTAL EXPENDITURES:	19,700,797	26,556,269	23,414,815	21,790,309
FTEs	139.29	137.70	139.61	141.50

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 027: ADMINISTRATION/SHARED SERVICES/OPERATIONS

PROGRAM PURPOSE

Administration/Shared Services is the central personnel and administrative program for the Nebraska Department of Agriculture. The program provides technical, fiscal, and legal support, as well as handles public inquiries, communications, data processing, emergency coordination, investigations, and laboratory analysis. Much of the oversight and administration of cash-funded programs is done within this program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,716,798	1,359,886	1,671,231	1,374,945
Cash	1,092,484	1,043,457	1,213,201	1,336,433
Federal	245,921	195,011	247,869	199,097
Revolving	286,101	167,803	196,574	273,631
Total Operations	3,341,305	2,766,157	3,328,875	3,184,105
FTEs	24.89	23.22	22.90	23.25

PROGRAM 027: ADMINISTRATION/SHARED SERVICES/AID

PROGRAM PURPOSE

The Nebraska Agr Ability program which purchases assistive technology for farmers, is housed as aid within this program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	294,777	292,969	172,819	315,343
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	294,777	292,969	172,819	315,343
FTEs	0.00	0.00	0.00	0.00

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 027: ADMINISTRATION/SHARED SERVICES/ OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
TOTAL FUNDS:				
General	1,756,970	1,652,855	1,844,050	1,690,288
Cash	1,092,484	1,043,457	1,213,201	1,336,433
Federal	245,921	195,011	247,869	199,097
Revolving	286,101	167,803	196,574	273,631
TOTAL	3,381,476	3,059,126	3,501,694	3,499,448

PROGRAM 057: FOOD SAFETY AND CONSUMER PROTECTION

PROGRAM PURPOSE

Food Safety and Consumer Protection includes Food, Dairy, and Weights and Measures programs. NDA's Food program is responsible for inspections of establishments involved with the production, distribution, or sale of food products. The Dairy program performs sanitation inspections at dairy farms and facilities that process, handle, package, or sell milk and milk products. This includes laboratory samples of milk and milk products. The Weights and Measures program protects buyers and sellers in all commercial transactions where the quantity is determined by weight, measure, or count. Weights and Measures inspects and administers the annual registration of over 39,600 units. Weights and Measures also inspects consumer packaged goods for accuracy in labeling.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,576,111	1,694,881	1,723,179	1,839,375
Cash	2,202,382	2,257,964	2,108,050	2,368,959
Federal	195,066	200,861	197,086	206,686
Revolving	0	0	0	0
Total Operations	3,973,559	4,153,706	4,028,314	4,415,020
FTEs	40.99	38.84	41.71	44.16

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/OPERATIONS

PROGRAM PURPOSE

Animal and Plant Health Protection (APHP) serves two areas of the agricultural sector – animals and plants. Every producer, animal or plant (crops), is affected by the work of these two programs. APHP is mandated by specific program statutes to meet the needs of those being regulated and protected by those statutes and accompanying regulations.

This includes monitoring animal and plant importation, animal, and plant tracking, monitoring of livestock auction markets, disease surveillance, pesticide and fertilizer monitoring, seed collection and analysis, and buffer strip and riparian vegetation management.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,004,255	2,327,336	2,335,391	2,065,358
Cash	3,981,911	4,342,545	4,291,596	4,273,975
Federal	2,032,663	1,739,640	1,819,911	1,970,094
Revolving	0	0	0	0
Total Operations	8,018,829	8,409,521	8,446,898	8,309,428
FTEs	64.88	63.67	65.37	64.47

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/AID

PROGRAM PURPOSE

The Animal Plant Health Protection program includes an aid portion comprised of the Noxious Weed Program (Nebraska Noxious Weed and Invasive Weed Initiative, assisting Weed Management Areas).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	737,460	111,862	930,496	168,595
Cash	0	0	0	0
Federal	0	2,000,000	0	0
Revolving	0	0	0	0
Total State Aid	737,460	2,111,862	930,496	168,595
FTEs	0.00	0.00	0.00	0.00

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	2,741,715	2,439,197	3,265,887	2,233,954
Cash	3,981,911	4,342,545	4,291,596	4,273,975
Federal	2,032,663	3,740,805	1,819,911	1,970,094
Revolving	0	0	0	0
TOTAL	8,756,289	10,522,547	9,377,394	8,478,023

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT/OPERATIONS

PROGRAM PURPOSE

Agriculture Promotion and Development (AP&D) identifies and develops opportunities to enhance the profitability of agriculture and to stimulate ag-related economic development across the state. AP&D concentrates on activities, which help Nebraska producers of agricultural products produce, market, and sell these items in a profitable manner. Ag Promotion and Development works cooperatively with farmers and ranchers, agribusinesses, academic institutions, governmental entities, and industry associations representing the diversity of Nebraska's agricultural industry. Subprograms are the Farm Mediation Program, the Beginning Farmer Program (Next Gen), agricultural product checkoff programs such as Poultry and Egg Development, Potato Checkoff, Nebraska Aquaculture Board, Nebraska Grape and Wine Board, and Craft Brewery Board, the Agriculture Development Program, international trade, and Market News.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	796,226	977,444	953,010	894,821
Cash	1,185,301	977,412	1,101,072	774,304
Federal	539,157	453,668	656,019	573,579
Revolving	0	0	0	0
Total Operations	2,520,714	2,408,524	2,710,101	2,242,703
FTEs	8.53	11.98	9.63	9.60

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT/AID

PROGRAM PURPOSE

The aid portion of Agriculture Promotion and Development is tasked with ARPA grant distribution and USDA aid programs, such as the Specialty Crop Multi-State Program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	18	2,373	46,500
Cash	0	0	0	0
Federal	1,068,740	6,412,349	3,794,939	3,108,614
Revolving	0	0	0	0
Total State Aid	1,068,740	6,412,367	3,797,312	3,155,114
FTEs	0.00	0.00	0.00	0.00

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
TOTAL FUNDS:				
General	796,226	977,462	955,383	941,321
Cash	1,185,301	977,412	1,101,072	774,304
Federal	1,607,927	6,866,016	4,450,957	3,682,193
Revolving	0	0	0	0
TOTAL	3,589,454	8,820,890	6,507,412	5,397,818

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20750: NOXIOUS WEED CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-958.

REVENUE SOURCES: Pesticide registration fee, \$30.

PERMITTED USES: The Nebraska Department of Agriculture may expend funds to defray the costs of administering the Noxious Weed Control Act (2-945.01 – 2-970).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	265,011	342,613	283,013	258,503
Revenue:				
General business fees	423,000	419,940	414,060	398,400
Sale of supply and materials	2,943	2,319	3,867	360
Inspection/sample fees				1,360
Interest/miscellaneous adjustment/reimbursement non-government sources	4,817	7,471	7,203	9,534
Transfers out	(5,000)	(5,000)	0	(72,797)
Total Revenue	425,760	424,730	425,130	482,451
Expenditures:				
Personal Services	268,112	392,931	392,831	359,391
Operating	80,046	91,499	91,499	84,538
Total Expenditures	348,158	484,430	449,634	443,929
ENDING BALANCE	<u>342,613</u>	<u>283,013</u>	<u>258,509</u>	<u>297,030</u>
HIGHEST MONTH-ENDING BALANCE:	465,593	470,134	406,269	456,989
LOWEST MONTH-ENDING BALANCE:	158,638	206,783	122,753	110,809

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20755: NOXIOUS WEED/INVASIVE SPECIES
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-958.01.

REVENUE SOURCES: Transfers authorized by the Legislature.

PERMITTED USES: Carrying out provisions of the Noxious Weed Control Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1	1	1	1
Revenue:				
Fee revenue				
Interest	0	0	0	0
Total Revenue	0	0	0	0
Expenditures:				
Personal Services				
Operating				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
HIGHEST MONTH-ENDING BALANCE:	1	1	1	1
LOWEST MONTH-ENDING BALANCE:	1	1	1	1

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20760: TRACTOR PERMIT CASH FUND
EXPENDED IN PROGRAM 057

STATUTORY AUTHORITY: Section 2-2705.01.

REVENUE SOURCES: A \$50 fee is levied upon persons wishing to have a test permit to sell or dispose of tractors in Nebraska.

PERMITTED USES: Used by the Department of Agriculture in the administration of parts of Sec.2-2701-2-2711.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,414	4,732	5,963	6,939
Revenue:				
Fee revenue	2,300	1,150	850	2,000
Interest/miscellaneous adjustment/reimbursement non-government sources	33	95	130	237
Total Revenue	2,333	1,245	980	2,237
Expenditures:				
Operating	16	14	4	3
Total Expenditures	16	14	4	3
ENDING BALANCE	<u>4,732</u>	<u>5,963</u>	<u>6,939</u>	<u>9,173</u>
HIGHEST MONTH-ENDING BALANCE:	3,832	4,813	6,089	8,723
LOWEST MONTH-ENDING BALANCE:	1,566	3,837	4,823	6,969

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20780: WEED BOOK CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 81-201.

REVENUE SOURCES: The Weed Book Cash Fund receives funds from the sale of the Weeds of the Great Plains book sold by the Nebraska Department of Agriculture with 75% of sales going to the Weed Book Cash Fund, and 25% to the Noxious Weed Cash Fund. In FY19-20 a new book was printed resulting in a large operating cost for that year. The price for the new book was raised from \$22.50 for pick-up and \$25.00 for shipment via USPS to \$32.50 for pick-up and \$35.00 for shipment via USPS in FY20-21.

PERMITTED USES: Funds are used to defray the cost of publishing, preparing, and distributing the Weeds of the Great Plains book.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	8,703	10,988	12,465	21,603
Revenue:				
Fee revenue	8,656	6,871	11,595	4,082
Interest/miscellaneous adjustment/reimbursement non-government sources	143	253	419	728
Total Revenue	8,799	7,124	12,014	4,809
Expenditures:				
Personal Services				
Operating	6,514	5,647	2,875	2,031
Total Expenditures	6,514	5,647	2,875	2,031
ENDING BALANCE	<u>10,988</u>	<u>12,465</u>	<u>21,581</u>	<u>24,375</u>
HIGHEST MONTH-ENDING BALANCE:	11,006	12,721	21,592	24,375
LOWEST MONTH-ENDING BALANCE:	7,689	11,700	13,646	21,564

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20790: PESTICIDE ADMINISTRATION CASH FUND
EXPENDED IN PROGRAMS 027 & 063

STATUTORY AUTHORITY: Section 2-2627.

REVENUE SOURCES:

- Pesticide product registration fee: \$25 (2-2634). The registration fee was increased from \$15 to \$25 by LB90 (2021).
- Pesticide dealer license: \$25 (2-2635). A \$10 fee for a duplicate dealer license was removed by LB320 (2019).
- Late fees: 25% of the fee due and owing per month, not to exceed 100% of the fee (2-2634, 2-2635).
- Aerial Applicator: An application for an initial or renewal aerial pesticide business license fee of \$100 (2-2656).

PERMITTED USES: Defraying the costs related to administering sec. 2-2622 - 2-2655 of the Nebraska Pesticide Act. The intent of the Pesticide Act is to regulate, in the public interest, the labeling, distribution, storage, transportation, use, and disposal of pesticides for the protection of human health and the environment.

FUND SUMMARY

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	121,157	240,958	187,165	149,029
Revenue:				
General Business Fees	350,380	349,950	345,050	332,000
Dealers	33,131	34,000	34,125	34,400
Aerial Applicator License Fee	10,500	10,700	13,700	15,900
Fines, forfeits, and penalties	29,080	22,945	20,629	22,746
Sale	785	240	1,034	7,938
Interest/miscellaneous adjustment/reimbursement non-government sources	89,823	5,303	4,784	12,552
Total Revenue	513,669	423,138	419,322	425,536
Expenditures:				
Personnel services	305,253	387,262	381,517	367,664
Operating	88,646	89,669	75,941	107,613
Total Expenditures	393,899	476,931	457,458	475,276
ENDING BALANCE	<u>240,958</u>	<u>187,165</u>	<u>149,029</u>	<u>99,324</u>
HIGHEST MONTH-ENDING BALANCE:	339,798	346,998	293,338	239,840
LOWEST MONTH-ENDING BALANCE:	52,579	110,393	55,716	1,430

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20810: COMMERCIAL FEED ADMINISTRATION CASH FUND
EXPENDED IN PROGRAMS 027, 063 & 564

STATUTORY AUTHORITY: Section 54-857.

REVENUE SOURCES:

- An inspection fee not to exceed \$.15/ton on all commercial feed distributed in Nebraska (54-856). Actual rate levied is \$.06/ton, established in Title 25, Chapter. 3 of the Nebraska Administrative Code.
- For feed sold in packages of ten pounds or less, an annual fee not to exceed \$25 (54-856). The actual rate levied is \$25/year.
- There is an annual licensing fee of \$15 (54-850).

PERMITTED USES: Defraying costs associated with administering the Commercial Feed Act.

FUND SUMMARY

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	188,749	198,703	234,065	225,404
Revenue:				
Business and Franchise tax	735,847	833,091	825,427	844,567
Small package tonnage fees	227,475	245,950	227,675	210,800
General business fess	33,990	31,785	33,840	33,150
Fines, forfeits, and penalties	18,938	8,488	11,526	4,595
Sale	485	269	2,488	15,494
Interest/miscellaneous adjustment/reimbursement non-government sources	4,319	7,826	11,272	17,210
Total Revenue	1,021,053	1,127,408	1,112,227	1,125,815
Expenditures:				
Personnel services	731,903	825,520	824,345	860,279
Operating	279,197	266,526	296,544	291,779
Total Expenditures	1,011,100	1,092,046	1,120,889	1,152,058
ENDING BALANCE	<u>198,703</u>	<u>234,065</u>	<u>225,404</u>	<u>199,161</u>
HIGHEST MONTH-ENDING BALANCE:	463,648	576,462	514,786	559,657
LOWEST MONTH-ENDING BALANCE:	93,935	174,504	111,666	134,140

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20820: FERTILIZERS AND SOIL CONDITIONERS ADMINISTRATIVE
FUND
EXPENDED IN PROGRAMS 027 & 063

STATUTORY AUTHORITY: Section 81-2,162.27.

REVENUE SOURCES:

- Inspection fee not to exceed \$.15/ton, fee currently levied is \$.10/ton. Minimum payment of \$5 for each period if only tonnage is reported (81-2,162.06).
- Licensing fee, commercial fertilizers producers: \$15/annually (81-2,162.23).
- Licensing fee, agricultural lime producers: \$5/annually (2-4322).

PERMITTED USES: Defraying the expenses of administering the Nebraska Commercial Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials Act. The fund may also be used to defray costs incurred by the department directly related to administrative and budgetary support of the Healthy Soils Task Force pursuant to sections 2-401 to 2-404, except that no more than ten thousand dollars may be expended by the department from the fund for such purpose. Until January 1, 2020, the fund may also be used to defray all reasonable and necessary costs related to the implementation of the Nebraska Hemp Farming Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	83,555	224,174	301,734	312,881
Revenue:				
Business and franchise tax	497,205	454,123	488,781	480,707
General business fees	28,872	28,855	28,490	29,175
Fines, forfeits, and penalties	1	4,666	6,053	8,794
Sale		46	610	3,986
Interest/miscellaneous adjustment/reimbursement non-government sources	7,260	8,726	14,093	18,734
Total Revenue	533,337	496,417	538,027	541,396
Expenditures:				
Personnel services	286,819	305,033	348,389	391,546
Operating	105,898	113,824	178,492	195,155
Total Expenditures	392,718	418,857	526,880	586,701
ENDING BALANCE	<u>224,174</u>	<u>301,734</u>	<u>312,881</u>	<u>267,576</u>
HIGHEST MONTH-ENDING BALANCE:	344,891	495,529	564,209	598,605
LOWEST MONTH-ENDING BALANCE:	224,174	301,734	312,881	267,576

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20830: NEBRASKA POULTRY AND EGG DEVELOPMENT
UTILIZATION AND MARKETING FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 2-3408.

REVENUE SOURCES:

- Egg fee not to exceed \$.05 per case of all commercial eggs sold through commercial channels (2-3408).
- Imported egg fee not to exceed \$.05 per case (2-3408).
- Turkey fee not to exceed \$.03 per turkey raised in the state (2-3408).

The amount currently levied is:

- Egg and import egg fee: \$.03/case
- Turkey fee: \$.02/ tom, \$.015/ hen.

This levy has remained stable since July 1, 1978.

PERMITTED USES: Administering the Nebraska Poultry and Egg Resources Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	138,134	106,140	33,257	22,382
Revenue:				
Business and franchise tax	181,864	146,805	197,504	201,657
Egg/turkey fee refunds	(146,102)	(110,335)	(162,795)	(167,293)
Imported egg fee	47,396	48,165	64,307	50,045
Interest/miscellaneous adjustment/reimbursement non-government sources	9,767	10,215	8,982	13,375
Total Revenue	92,924	94,850	107,997	97,784
Expenditures:				
Operating	124,917	167,733	118,872	89,368
Total Expenditures	124,917	167,733	118,872	89,368
ENDING BALANCE	<u>106,140</u>	<u>33,257</u>	<u>22,382</u>	<u>30,798</u>
HIGHEST MONTH-ENDING BALANCE:	163,110	143,718	69,091	90,239
LOWEST MONTH-ENDING BALANCE:	106,140	33,257	22,382	30,798

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20840: NEBRASKA AGRICULTURAL PRODUCTS MARKETING CASH
FUND
EXPENDED IN PROGRAMS 057, 063 & 564

STATUTORY AUTHORITY: Section 81-2,164.03.

REVENUE SOURCES: Accepting funds or fees from any source in carrying out the Nebraska Agricultural Products Act.

PERMITTED USES: Marketing activities set forth in the Nebraska Agricultural Products Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,063	12,346	3,510	41,974
Revenue:				
Fee revenue	15,150			
Sale	46,735	51,695	87,445	73,166
Non-grant reimbursements	(7,286)			
Operating donations	1,000	61,261	37,751	5
Interest/miscellaneous adjustment/reimbursement non-government sources	2,312	463	740	30,973
Total Revenue	57,911	103,308	132,598	104,144
Expenditures:				
Personnel services	41,514	12,774	13,294	6,084
Operating	18,113	99,369	80,839	59,966
Total Expenditures	59,628	112,145	94,134	66,050
ENDING BALANCE	<u>12,346</u>	<u>3,510</u>	<u>41,974</u>	<u>80,067</u>
HIGHEST MONTH-ENDING BALANCE:	12,346	41,691	46,595	80,067
LOWEST MONTH-ENDING BALANCE:	2,395	3,510	10,426	13,812

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20850: SOIL AND PLANT ANALYSIS LABORATORY CASH FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 2-3110.

REVENUE SOURCES: Initial and annual renewal fee for registering soil and plant analysis laboratories: \$100.

PERMITTED USES: Enforcing provisions of the Nebraska Soil and Plant Analysis Laboratory Act, including inspecting labs at least once every two years.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,034	4,063	3,674	1,768
Revenue:				
Sale	1,000	400	400	700
Interest/miscellaneous adjustment/reimbursement non-government sources	48	86	71	72
Total Revenue	1,048	486	471	772
Expenditures:				
Operating	19	875	2,377	9
Total Expenditures	19	875	2,377	9
ENDING BALANCE	<u>4,063</u>	<u>3,674</u>	<u>1,768</u>	<u>2,530</u>
HIGHEST MONTH-ENDING BALANCE:	4,063	4,221	4,094	2,530
LOWEST MONTH-ENDING BALANCE:	3,149	3,667	1,745	2,273

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20870: STATE APIARY CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 81-2,174.

REVENUE SOURCES: Apiary inspection fee: Not to exceed \$200 for inspection of colonies of 250 or less, \$250 for inspection of colonies of 251 through 500, \$350 for the inspection of colonies of 501 to 1,000, and \$450 for the inspection of colonies of greater than \$1,001 (81-2,174).

PERMITTED USES: Defraying costs associated with the Nebraska Apiary Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	197	126	15	163
Revenue:				
Fee revenue	150		150	
Interest/miscellaneous adjustment/reimbursement non-government sources	3	1	2	5
Total Revenue	153	1	152	5
Expenditures:				
Operating	224	113	4	3
Total Expenditures	224	113	4	3
ENDING BALANCE	<u>126</u>	<u>15</u>	<u>163</u>	<u>165</u>
HIGHEST MONTH-ENDING BALANCE:	347	66	165	165
LOWEST MONTH-ENDING BALANCE:	126	14	15	161

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20890: PURE FOOD CASH FUND
EXPENDED IN PROGRAMS 027 & 057

STATUTORY AUTHORITY: Section 81-2,291.

REVENUE SOURCES: The Pure Food Cash Fund receives revenue from permit and inspection fees charged to food establishments as defined by 81-2,245.01. In addition, late fees can be assessed on establishments that have been in operation without notifying the regulatory authority or for being late in paying inspection fees (81-2,270).

PERMITTED USES: To defray the costs of administering the Pure Food Act, which governs the inspection of food establishments and food processing plants.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	264,251	212,011	174,955	227,111
Revenue:				
Fee and sale revenue	982,839	1,023,058	1,114,215	1,161,108
Interest/miscellaneous adjustment/reimbursement non-government sources	10,260	11,709	15,125	18,303
Intergovernmental Revenues	14,500	17,000	11,400	
Total Revenue	1,007,599	1,051,768	1,140,740	1,179,795
Expenditures:				
Personnel services	764,153	810,490	797,685	871,981
Operating	295,686	278,334	290,973	307,815
Total Expenditures	1,059,839	1,088,824	1,088,658	1,179,795
ENDING BALANCE	<u>212,011</u>	<u>174,955</u>	<u>226,965</u>	<u>226,580</u>
HIGHEST MONTH-ENDING BALANCE:	786,568	771,134	799,398	784,767
LOWEST MONTH-ENDING BALANCE:	211,851	174,795	226,734	226,566

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21780: NEBRASKA SEED ADMINISTRATIVE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 81-2,147.11.

REVENUE SOURCES: Registration of seed firms: \$25-\$750/annually (81-2,147.10).

PERMITTED USES: Administration of the Nebraska Seed Law, which authorizes Nebraska Department of Agriculture to sample, inspect, analyze and test agricultural, vegetable, and flower seed sold within this state for sowing purposes.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	145,508	163,010	182,278	184,444
Revenue:				
Fee revenue	50,170	53,305	50,175	49,441
Interest/miscellaneous adjustment/reimbursement non-government sources	2,282	3,762	4,887	6,065
Total Revenue	52,452	57,067	55,062	55,506
Expenditures by Program:				
Personal Services	20,504	26,682	34,836	45,883
Operating	15,447	11,117	18,061	14,222
Total Expenditures	35,951	37,799	52,897	60,105
ENDING BALANCE	<u>163,010</u>	<u>182,278</u>	<u>184,444</u>	<u>180,117</u>
HIGHEST MONTH-ENDING BALANCE:	174,303	198,346	204,848	203,312
LOWEST MONTH-ENDING BALANCE:	136,172	155,756	170,705	171,810

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21790: PLANT PROTECTION AND PLANT PEST CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-10,117.

REVENUE SOURCES: Nursery stock distributor license, first acre: \$115-\$140. Fee for additional acres: \$5-\$6. Fee for distribution without obtaining a license: 25% of the fee per month up to 100% of the license fee. Inspections: \$24-\$27 per hour, \$.42-\$.5 per mile. Phytosanitary or export certificates: \$30-\$40 per certificate + \$7-\$10 for taking an application by telephone. Corn borer quarantine certification license: \$50-\$65 annually. European corn borer certificate: \$6.25-\$10 for packet of 25. Quarantine compliance agreements: \$50-\$65 per agreement.

PERMITTED USES: Defraying costs associated with the Plant Protection and Plant Pest Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	401,102	327,847	208,966	145,226
Revenue:				
Fee revenue	370,837	402,500	419,112	394,958
Sale		64,256	60	30
Interest/miscellaneous adjustment/reimbursement non-government sources	32,009	6,819	121,057	46,380
Total Revenue	402,845	473,575	540,229	441,368
Expenditures:				
Personnel services	385,264	467,319	475,598	435,192
Operations	90,836	125,136	128,372	135,019
Total Expenditures	476,100	592,456	603,969	570,210
ENDING BALANCE	<u>327,847</u>	<u>208,966</u>	<u>145,225</u>	<u>16,383</u>
HIGHEST MONTH-ENDING BALANCE:	406,359	317,473	214,310	123,544
LOWEST MONTH-ENDING BALANCE:	327,015	158,006	58,773	15,582

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21800: AGRICULTURAL PRODUCTS MARKETING
INFORMATION CASH FUND
EXPENDED IN PROGRAMS 027 & 564

STATUTORY AUTHORITY: Section 81-2,164.03.

REVENUE SOURCES: Fees or charges related to 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. This 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 FY03-04 this fund is also used to collect service fees from livestock auction markets that participate in the market news program.

PERMITTED USES: Covering the cost of collecting, publishing, and distributing information for the purposes of 81-201, 81-2,163 and 81-2,164.03.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	49,903	43,665	52,657	84,688
Revenue:				
Fee revenue	21,890	40,698	61,090	59,840
Interest/miscellaneous adjustment/reimbursement non-government sources	769	1,198	1,876	2,527
Total Revenue	22,659	41,896	62,966	52,367
Expenditures:				
Operations	28,898	32,904	30,935	62,667
Total Expenditures	28,898	32,904	30,935	62,667
ENDING BALANCE	<u>43,665</u>	<u>52,657</u>	<u>84,688</u>	<u>74,389</u>
HIGHEST MONTH-ENDING BALANCE:	59,796	68,229	99,654	96,366
LOWEST MONTH-ENDING BALANCE:	43,659	37,264	51,352	51,633

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21810: PURE MILK CASH FUND
EXPENDED IN PROGRAMS 027 & 057

STATUTORY AUTHORITY: Section 2-3976.

REVENUE SOURCES:

- Milk processing plant, annual fees: \$100-\$1,000.
- Receiving station fee: \$200.
- Plant fabricating fee: \$300.
- Milk distributor fee: 150.
- Transfer station: \$100
- Milk tank truck cleaning facility: \$100
- Bulk milk hauler: \$25
- Field representative: \$25
- Inspection fees: Raw milk - \$.0128/cwt; Milk produced by a milk plant: \$.0128cwt; Components of milk processed at a milk plant: .0064/cwt.

PERMITTED USES: Defraying costs associated with the Nebraska Milk Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	73,057	45,440	48,018	46,496
Revenue:				
Fee revenue	261,496	262,835	263,703	467,157
Interest/miscellaneous adjustment/reimbursement non-government sources	984	1,526	2,089	6,412
Sale				297
Total Revenue	262,480	264,361	265,792	473,569
Expenditures:				
Personnel services	210,293	192,370	191,237	239,031
Operations	79,804	69,413	76,077	107,968
Total Expenditures	290,097	261,783	267,314	346,999
ENDING BALANCE	<u>45,440</u>	<u>48,018</u>	<u>46,496</u>	<u>173,066</u>
HIGHEST MONTH-ENDING BALANCE:	94,698	67,451	72,862	173,066
LOWEST MONTH-ENDING BALANCE:	45,440	43,420	46,496	65,073

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21815: NEBRASKA HEMP PROGRAM FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-509.

REVENUE SOURCES:

Fees (2-508)	Minimum fee	Maximum fee
Cultivator, processor-handler and broker license application fee	\$100	\$150
Cultivator site registration fee	\$100/site	\$600
Processor-handler site registration fee	\$800/site	\$1,200
Site modification fee	\$50	\$75

PERMITTED USES: To cover costs related to administering the Nebraska Hemp Farming Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	56,232	25,977	50,659	67,378
Revenue:				
Fee revenue	73,335	52,170	42,975	7,380
Interest/miscellaneous adjustment/reimbursement non-government sources	1,026	1,101	1,381	1,148
Transfers out				(63,015)
Total Revenue	74,361	53,271	44,356	(54,487)
Expenditures:				
Personnel services	81,226	20,445	16,451	8,246
Operations	23,390	8,145	11,185	4,645
Total Expenditures	104,616	28,589	27,637	12,891
ENDING BALANCE	<u>25,977</u>	<u>50,659</u>	<u>67,378</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE:	96,750	20,659	67,378	67,782
LOWEST MONTH-ENDING BALANCE:	25,977	14,227	46,743	0

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21820: LIVESTOCK AUCTION MARKET FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Sections 54-1172, 54-1173.

REVENUE SOURCES:

- Veterinary inspection at auction (54-1180) – Guaranteed daily minimum \$25
- Livestock or poultry establishment license (54-1904): \$50/annually
- Rendering establishment (54-1904): \$300/annually
- Livestock dealer (54-1704): \$50/annually
- Livestock auction market license fee (54-1165): \$150/annually
- Pet feed establishment fee (54-1904): \$300/annually

PERMITTED USES: Salaries and expenses of employees, costs of hearings and other administrative costs resulting from the Livestock Auction Market Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	205,343	138,622	140,964	153,627
Revenue:				
Fee revenue	786,682	794,270	771,227	785,141
Interest/miscellaneous adjustment/reimbursement non-government sources	3,347	3,359	6,026	6,060
Total Revenue	790,029	797,629	777,253	791,201
Expenditures:				
Personnel services	93,044	27,333	1,898	995
Operations	763,706	767,953	762,692	751,456
Total Expenditures	856,750	795,286	764,590	752,141
ENDING BALANCE	<u>138,622</u>	<u>140,964</u>	<u>153,627</u>	<u>192,376</u>
HIGHEST MONTH-ENDING BALANCE:	247,387	175,165	193,439	245,592
LOWEST MONTH-ENDING BALANCE:	140,371	129,671	132,458	146,521

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21840: NEBRASKA POTATO DEVELOPMENT FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 2-1808.

REVENUE SOURCES: Potato taxes (2-1807): Not to exceed \$.02/cwt. Current levy: \$.01/cwt.

PERMITTED USES: Expenses related to the Potato Development Act and the promotion of the potato and industry.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	179,674	85,430	103,225	130,680
Revenue:				
Fee revenue	90,022	71,767	80,592	83,735
Interest/miscellaneous adjustment/reimbursement non-government sources	2,319	2,245	3,820	5,862
Total Revenue	92,341	74,012	84,412	89,598
Expenditures:				
Personnel services				7,431
Operations	186,585	56,217	56,957	57,624
Total Expenditures	186,585	56,217	56,957	65,056
ENDING BALANCE	<u>85,430</u>	<u>103,225</u>	<u>130,680</u>	<u>155,222</u>
HIGHEST MONTH-ENDING BALANCE:	193,510	115,267	157,393	211,528
LOWEST MONTH-ENDING BALANCE:	85,430	94,371	130,680	155,222

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21850: DOMESTICATED CERVINE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 54-2320.

REVENUE SOURCES: Domesticated cervine animal facility permit: \$10 - \$200/annually (54-2306).
Current levy: \$2.50/animal with a minimum fee of \$25 and a maximum fee of \$200 annually.

There is an inspection fee to occur every three years after the initial inspection with the statutory authority to levy fees to cover the cost of inspection (54-2308). The current levy is \$3/animal with a minimum fee of \$25 and a maximum fee of \$300.

PERMITTED USES: Defray the cost of the Domesticated Cervine Act, which authorizes NDA to develop rules and regulations necessary to control disease, importation, identification, permitting, containment, and escape of domesticated cervine.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	12,548	14,178	13,252	7,726
Revenue:				
Fee revenue	3,430	2,820	3,323	3,274
Interest/miscellaneous adjustment/reimbursement non-government sources	197	311	307	211
Total Revenue	3,627	3,131	3,630	3,485
Expenditures:				
Personnel services	1,541	3,974	9,102	5,531
Operations	456	83	55	64
Total Expenditures	1,997	4,056	9,157	5,595
ENDING BALANCE	<u>14,178</u>	<u>13,252</u>	<u>7,726</u>	<u>5,616</u>
HIGHEST MONTH-ENDING BALANCE:	14,406	16,194	13,409	7,540
LOWEST MONTH-ENDING BALANCE:	12,261	13,252	7,726	4,903

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21870: WEIGHTS AND MEASURES ADMINISTRATIVE FUND
EXPENDED IN PROGRAM 057

STATUTORY AUTHORITY: Section 89-1,100.

REVENUE SOURCES: One time permit fees and laboratory testing fees, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices, and meters. NDA may set fees based on program fund appropriations. Fee revenue shall not be greater than 107% of program fund appropriations and the year-end cash balance shall not be greater than 17% of the program cash fund appropriation.

PERMITTED USES: Defray the costs associated with administering sections 89-183 to 89-1,103 of the Weights and Measures Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	559,315	425,123	264,580	392,289
Revenue:				
General business fees	928,140	923,053	1,043,311	1,039,179
Voluntary registrations	6,688	8,100	8,640	8,685
Lab fees	61,381	62,595	69,751	91,026
Application/permit fee	840	1,215	1,075	745
Fines, forfeits, and penalties	41,402	53,246	35,398	51,291
Sales	23,254	1,403	34,097	270
Interest/miscellaneous adjustment/reimbursement non-government sources	13,605	15,432	18,471	23,897
Total Revenue	1,075,309	1,065,043	1,210,743	1,215,094
Expenditures:				
Personnel services	642,599	709,775	727,075	731,374
Operations	567,594	516,119	355,584	475,350
Total Expenditures	1,210,194	1,225,894	1,082,659	1,206,724
ENDING BALANCE	<u>425,123</u>	<u>264,580</u>	<u>392,289</u>	<u>401,729</u>
HIGHEST MONTH-ENDING BALANCE:	1,209,312	1,047,691	1,000,141	987,144
LOWEST MONTH-ENDING BALANCE:	425,111	264,389	392,289	401,729

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21885: AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 81-2,293.

REVENUE SOURCES: “The department shall develop an equitable system of billing and charges for the laboratory testing services. Such charges shall reflect, as nearly as practicable, the actual costs incurred in performing the services.” – 81-2,293.

PERMITTED USES: Laboratory testing services authorized by this section shall not be performed beyond the scope of the Department of Agriculture's statutory authority and shall be limited to one or more of the following: (a) Acts of terrorism, natural disaster, or other public health or agricultural emergency; (b) testing performed in accordance with intergovernmental agreements for laboratory testing services; and (c) testing performed in connection with validation studies for analytical techniques and methods developed by entities whose function is establishing or approving official laboratory analytical standards.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,460	2,486	10,162	7,952
Revenue:				
Fee revenue		7,575	15,149	13,117
Interest/miscellaneous adjustment/reimbursement non-government sources	36	101	272	195
Total Revenue	36	7,676	15,421	13,312
Expenditures:				
Personnel services			17,625	13,376
Operating	10		6	98
Total Expenditures	10	0	17,631	13,475
ENDING BALANCE	<u>2,486</u>	<u>10,162</u>	<u>7,952</u>	<u>7,789</u>
HIGHEST MONTH-ENDING BALANCE:	2,486	10,162	14,741	8,021
LOWEST MONTH-ENDING BALANCE:	2,458	2,489	6,618	778

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21889: AGRICULTURAL SUPPLIERS LEASE PROTECTION CASH FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 2-5508.

REVENUE SOURCES: The purpose of the Agricultural Supplier Lease Protection Act is to establish a system for fair resolution of lease disputes that may arise between a railroad property owner and agribusiness tenants to guard against unreasonable lease renewal terms or unjust lease termination. It is possible for revenue and expenses to occur at any time, even though there has not been any activity in the past several years.

PERMITTED USES: Administration of the act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Fee revenue				
Interest				
Total Revenue	0	0	0	0
Expenditures:				
Personal Services				
Operating				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE				
LOWEST MONTH-ENDING BALANCE				

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21950: BUFFER STRIP INCENTIVE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-5106.

REVENUE SOURCES: From the fee of \$160 for each pesticide registered, \$50 is earmarked for the Buffer Strip Incentive Cash Fund (2-2634).

PERMITTED USES: Maintain the buffer strip program and to pay for expenses related to the program, including necessary expenses in carrying out the Buffer Strip Act. The annual cost of administering the buffer strip program shall not exceed 10% of the total annual proceeds credited to the Buffer Strip Incentive Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	516,656	501,876	492,233	471,504
Revenue:				
Fee revenue	707,120	699,900	690,100	664,000
Interest/miscellaneous adjustment/reimbursement non-government sources	9,408	13,341	15,660	18,733
Total Revenue	716,528	713,241	705,760	682,733
Expenditures:				
Personnel services	22,421	10,920	9,691	10,599
Operating	708,887	711,964	716,798	735,713
Total Expenditures	731,308	722,884	726,489	746,311
ENDING BALANCE	<u>501,876</u>	<u>492,233</u>	<u>471,503</u>	<u>407,925</u>
HIGHEST MONTH-ENDING BALANCE:	880,680	832,959	797,658	717,454
LOWEST MONTH-ENDING BALANCE:	501,876	492,233	284,994	268,016

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21960: COMMERCIAL DOG AND CAT OPERATOR INSPECTION CASH
FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 54-635.

REVENUE SOURCES:

- Facility license fee for a facility not housing dogs or cats: \$175/annually.
- Facility licensing fees for facilities range from \$125-\$2,100/annually with fee levied determined by the count of dogs and cats (54-627).

PERMITTED USES: To carry out regulatory and administrative functions related to the Commercial Cat and Dog Operator Inspection Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	133,007	188,445	164,834	146,259
Revenue:				
General business fees	132,832	129,993	123,351	121,932
Dog and cat license fee (local)	290,238	277,295	293,321	262,667
Donations	50			
Fines, forfeits, and penalties	4,970	3,565	2,321	5,105
Sale	112	134		4,186
Interest/miscellaneous adjustment/reimbursement non-government sources	2,115	3,444	3,315	4,151
Total Revenue	430,880	415,252	422,373	398,041
Expenditures:				
Personnel services	311,412	368,147	372,841	352,710
Operating	64,030	70,716	68,107	72,974
Total Expenditures	375,442	438,863	440,948	425,684
ENDING BALANCE	<u>188,445</u>	<u>164,834</u>	<u>146,259</u>	<u>118,617</u>
HIGHEST MONTH-ENDING BALANCE:	244,392	232,358	207,221	167,674
LOWEST MONTH-ENDING BALANCE:	76,989	91,160	64,417	55,669

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21970: WINERY AND GRAPE PRODUCERS’ PROMOTIONAL CASH FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 53-304.

REVENUE SOURCES:

- \$20 for every 160 gallons of juice produced or received by a winery (53-304)
- Shipping license of \$500/year (53-124.01)
- Excise tax of \$.01/lb of grapes sold through all commercial channels in Nebraska or delivered in Nebraska (2-5602; 2-5603).

PERMITTED USES: To develop and maintain programs for the research and advancement of the growing, selling, marketing, and promotion of grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry. Such expenditures may include, but are not limited to, all necessary funding for the employment of experts in the fields of viticulture and enology, as deemed necessary by the board, and programs aimed at improving the promotion of all varieties of wines, grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	441,521	217,935	273,021	157,961
Revenue:				
Alcohol tax	15,979	17,426	13,975	13,505
Other excise	5,603	5,345	7,989	3,324
Federal grants		50,410	3,981	52
Shipper license	399,500	417,000	408,500	400,500
Interest/miscellaneous adjustment/reimbursement non-government sources	4,302	8,690	4,771	7,074
Total Revenue	425,384	498,870	439,216	424,454
Expenditures:				
Ag Promotion & Dev (564)	648,969	443,784	554,275	389,280
Total Expenditures	648,969	443,784	554,275	389,280
ENDING BALANCE	<u>217,935</u>	<u>273,021</u>	<u>157,961</u>	<u>157,961</u>
HIGHEST MONTH-ENDING BALANCE:	424,961	340,126	346,315	422,182
LOWEST MONTH-ENDING BALANCE:	150,861	59,302	90,562	112,210

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21980: NEBRASKA BEER INDUSTRY PROMOTION FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 53-504.

REVENUE SOURCES:

- Annual License: \$250 (53-124)
- Annual shipping license: \$1,000 (53-123.15)

PERMITTED USES: To develop and maintain programs for the research and advancement of the beer brewing process, the marketing and promotion of the beer industry in Nebraska, and the marketing and promotion of agricultural products and their byproducts grown and produced in Nebraska for use in the beer industry.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	213,580	232,407	234,140	146,836
Revenue:				
Beer shipper fee	128,000	123,000	118,000	120,000
Voluntary craft brewery fee	6,000	7,500	6,750	
Interest/miscellaneous adjustment/reimbursement non-government sources	2,726	4,583	4,620	4,551
Total Revenue	136,976	135,083	129,370	124,551
Expenditures:				
Operating	118,149	133,350	216,674	271,387
Total Expenditures	118,149	133,350	216,674	271,387
ENDING BALANCE	<u>232,407</u>	<u>234,140</u>	<u>146,836</u>	<u>170,388</u>
HIGHEST MONTH-ENDING BALANCE:	234,942	244,066	23,072	173,842
LOWEST MONTH-ENDING BALANCE:	136,422	180,241	20,049	90,327

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 51810: MANAGEMENT SERVICES EXPENSE REVOLVING FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 81-201.04.

REVENUE SOURCES: Actual costs incurred on behalf of or for such services to any board, commission, or political subdivision of the state or any other agency of the state or federal government (81-201.04).

PERMITTED USES: Defraying costs incurred on behalf of or for such services to any board, commission, or political subdivision of the state or any other agency of the state or federal government.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	94,303	88,143	81,645	87,149
Revenue:				
Sale of services	276,462	150,987	187,217	251,207
Interest/miscellaneous adjustment/reimbursement non-government sources	3,479	10,317	14,861	17,613
Total Revenue	279,941	161,304	202,078	269,815
Expenditures:				
Operating	286,101	167,803	196,574	273,631
Total Expenditures	286,101	167,803	196,574	273,631
ENDING BALANCE	<u>88,143</u>	<u>81,645</u>	<u>87,149</u>	<u>92,490</u>
HIGHEST MONTH-ENDING BALANCE:	1,241,380	802,854	883,533	1,439,614
LOWEST MONTH-ENDING BALANCE:	93,009	84,444	87,337	82,842

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

DIRECTOR: Kelly Lammers
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AGENCY DESCRIPTION

The State of Nebraska has chartered and supervised financial institutions since 1889. The Department of Banking and Finance is a regulatory agency, which enforces statutes pertaining to the state’s financial industries to ensure compliance and to provide for public protection with sound financial institutions. The Department includes the Financial Institutions Division which supervises Nebraska’s depository and consumer financial services institutions, and the Securities Bureau which is responsible for the registration and regulation of securities sold in the state, as well as the entities and persons engaged in their sale. The revenue to operate the Department is derived primarily from the registration of securities, financial institution examination fees, a financial institution asset assessment, as well as licensing and application fees. The director of the Department is appointed by the Governor.

AGENCY BUDGET PROGRAMS

- Program 065 – Enforcement of Standards – Financial Institutions
- Program 066 – Enforcement of Standards – Securities

AGENCY-ADMINISTERED FUNDS

- Fund 21910 – Financial Institution Assessment Cash Fund (expended in Prog. 065)
- Fund 21920 – Securities Act Cash Fund (expended in Prog. 066)
- Fund 21930 – Dept. of Banking & Finance Settlement Cash Fund (expended in Prog. 065 and 066)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	7,001,494	7,583,265	7,808,286	9,182,078
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	7,001,494	7,583,265	7,808,286	9,182,078
FTEs	63.53	62.00	65.00	69.00

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

PROGRAM 065: ENFORCEMENT OF STANDARDS – FINANCIAL INSTITUTIONS

PROGRAM PURPOSE

The Department charters, licenses and examines financial institutions. Financial institutions include banks, trust companies, building and loan associations, credit unions, and digital asset depositories.

The Department also regulates small loan companies, sales finance companies, money transmitters, mortgage bankers and delayed deposit services.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	5,498,696	5,997,336	6,139,866	7,464,698
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	5,498,696	5,997,336	6,139,866	7,464,698
FTEs	50.43	51.00	55.00	58.00

PROGRAM 066: ENFORCEMENT OF STANDARDS – SECURITIES

PROGRAM PURPOSE

The Nebraska Securities Bureau has jurisdiction over all securities offered and sold in Nebraska or to Nebraska residents. The Bureau's responsibilities include the licensing and regulation of broker-dealers, investment advisers and their agents or representatives, whose numbers exceed 150,000. The Bureau is also responsible for the registration of securities and the enforcement of securities laws.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,502,798	1,585,928	1,668,420	1,717,380
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,502,798	1,585,928	1,668,420	1,717,380
FTEs	13.10	11.00	10.00	11.00

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21910: FINANCIAL INSTITUTION ASSESSMENT CASH FUND
EXPENDED IN PROGRAM 065

STATUTORY AUTHORITY: Section 8-604.

REVENUE SOURCES: 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.

PERMITTED USES: Amounts accruing to the Financial Institution Assessment Cash Fund support the department's financial institution regulatory activities which include regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services, money transmitters, digital depositories, and mortgage bankers.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,878,523	4,586,281	5,312,286	6,041,292
Revenue:				
Fee revenue	2,937,995	2,442,503	2,652,713	2,751,270
Asset Assessment	3,484,320	3,693,082	3,931,638	4,074,007
Interest	69,309	140,697	232,274	97,175
Transfers In	712,289	397,089	0	
Total Revenue	7,204,113	6,673,371	6,816,903	6,922,916
Expenditures:				
Personal	4,681,486	4,465,272	5,007,002	5,976,596
Operations	814,899	1,482,064	1,080,895	1,431,681
Total Expenditures	5,496,385	5,947,336	6,087,897	7,408,277
ENDING BALANCE	<u>4,586,251</u>	<u>5,312,286</u>	<u>6,041,292</u>	<u>5,555,931</u>
HIGHEST MONTH-ENDING BALANCE	6,302,100	7,106,495	7,960,109	1,355,128
LOWEST MONTH-ENDING BALANCE	2,264,510	3,260,593	4,389,961	1,295,638

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21920: SECURITIES ACT CASH FUND
EXPENDED IN PROGRAM 066

STATUTORY AUTHORITY: Section 8-1120.

REVENUE SOURCES: All filing fees, registration fees, and any other fee collected pursuant to administration of the Nebraska Securities Act is credited to the fund.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	8,853,592	23,094,068	32,965,180	21,943,040
Revenue:				
Fee revenue	34,216,585	35,218,940	29,129,922	29,035,026
Interest	239,177	635,189	1,008,558	838,997
Transfer to General Fund	(18,712,489)	(24,397,089)	(39,500,000)	(39,500,000)
Total Revenue	15,743,273	11,457,040	(9,361,520)	(9,625,978)
Expenditures:				
Personal	1,192,301	1,266,759	1,326,748	1,319,847
Operating	310,496	319,169	333,872	344,257
Total Expenditures	1,502,797	1,585,928	1,660,620	1,664,104
ENDING BALANCE	<u>23,094,068</u>	<u>32,965,180</u>	<u>21,943,040</u>	<u>10,652,958</u>
HIGHEST MONTH-ENDING BALANCE	25,472,802	36,325,065	41,340,594	25,807,758
LOWEST MONTH-ENDING BALANCE	10,488,490	24,421,710	21,943,524	10,652,054

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21930: DEPARTMENT OF BANKING AND FINANCE
SETTLEMENT CASH FUND
EXPENDED IN PROGRAM 065 & 066

STATUTORY AUTHORITY: Section 81-302.

REVENUE SOURCES: 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.

PERMITTED USES: The fund was legislatively established pursuant to LB199, enacted in 2013 and codified in Sec. 81-302 which provides the fund may be used by the Department of Banking and Finance for any allowable legal purposes as determined by the Director of Banking and Finance. Fund 21930 is administratively created and combines fund 21930 (Banking Settlement Cash Fund) and fund 21932 (Banking and Finance Settlement Cash Fund).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	479,262	532,823	852,274	1,344,247
Revenue:				
Settlement Funds	81	354,559	520,763	
Interest	7,113	14,892	30,979	315,180
Operating Transfers Out	0	0	0	
Total Revenue	7,194	369,451	551,742	315,180
Expenditures:				
Operating	2,312	50,000	7,800	109,698
Total Expenditures	2,312	50,000	7,800	109,698
ENDING BALANCE	<u>532,823</u>	<u>852,274</u>	<u>1,344,247</u>	<u>1,549,729</u>
HIGHEST MONTH-ENDING BALANCE	532,823	371,185	465,526	1,355,128
LOWEST MONTH-ENDING BALANCE	478,076	420,380	373,778	1,295,638

AGENCY 21 – STATE FIRE MARSHAL

DIRECTOR: Doug Hohbein
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AGENCY DESCRIPTION

To preserve life and property through fire prevention, education, enforcement and response. The emphasis is on providing measures for life and property protection from fire, environmental concerns, and building and mechanical safety by means of inspections, plans reviews and investigations; provide emergency response training, education and certification.

AGENCY BUDGET PROGRAMS

- Program 193 – Protection of People and Property
- Program 225 – General Operations
- Program 226 – Pipeline Safety/Operations
- Program 226 – Pipeline Safety/Aid
- Program 227 – Underground Storage Tanks/Operations
- Program 227 – Underground Storage Tanks/Aid
- Program 229 – Cigarette Ignition Propensity Testing
- Program 230 – Safety Inspection Program
- Program 340 – Training Division
- Program 845 – Nebraska Public Safety Communications System

AGENCY-ADMINISTERED FUNDS

- Fund 21230 – Pipeline Safety (expended in Prog. 226)
- Fund 21250 – State Fire Marshal Cash Fund (expended in Prog. 225)
- Fund 21251 – Training Division Cash Fund (expended in Prog. 340)
- Fund 22110 – Underground Storage Tank Fund (expended in Prog. 227)
- Fund 22120 – Reduced Cigarette Ignition Propensity (expended in Prog. 229)
- Fund 22340 – Mechanical Safety Inspection Fund (expended in Prog. 230)
- Fund 22370 – Boiler Inspection Cash Fund (expended in Prog. 230)

AGENCY 21 – STATE FIRE MARSHAL

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	4,491,566	4,482,706	4,713,733	5,059,383
Cash	2,312,347	2,330,161	2,343,006	4,543,227
Federal	427,168	482,420	619,818	1,015,376
Revolving	0	0	0	0
Total Operations	7,231,081	7,295,287	7,676,557	10,776,327
STATE AID:				
General	18	0	0	0
Cash	14,739	11,795	24,980	26,514
Federal	161,870	220,544	169,287	158,341
Revolving	0	0	0	0
Total State Aid	176,627	232,339	194,267	184,855
TOTAL FUNDS:				
General	4,491,584	4,482,706	4,713,733	5,059,383
Cash	2,327,086	2,341,956	2,367,986	4,569,741
Federal	589,038	702,964	789,105	1,173,716
Revolving	0	0	0	0
TOTAL	7,407,708	7,527,626	7,870,823	10,802,840
EXPENDITURES:				
FTEs	68.56	76.00	73.00	74.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 193: PROTECTION OF PEOPLE AND PROPERTY

PROGRAM PURPOSE

Program 193 is an Umbrella Program. Appropriations and PSL to this program are distributed to five separate subprograms, including Programs 225, 226, 227, 229 and 230. Objectives and descriptions are provided at the subprogram level. This program is presented for informational purposes, as it is the aggregate of the five sub-programs listed.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	3,428,484	3,391,041	3,615,333	3,931,280
Cash	2,298,792	2,322,508	2,316,050	2,355,470
Federal	359,788	388,657	512,204	735,704
Revolving	0	0	0	0
Total Operations	6,102,206	6,443,587	6,473,587	7,022,054
STATE AID:				
General	18	0	0	0
Cash	14,739	11,795	24,980	26,514
Federal	161,870	220,544	169,287	158,341
Revolving	0	0	0	0
Total State Aid	176,627	232,339	194,267	184,855
TOTAL FUNDS:				
General	3,428,502	3,391,041	3,615,333	3,931,280
Cash	2,313,531	2,334,303	2,341,030	2,381,984
Federal	521,658	609,201	681,491	894,045
Revolving	0	0	0	0
TOTAL EXPENDITURES:	6,263,691	6,334,545	6,637,854	7,207,309
FTEs	60.63	68.00	65.00	66.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 225: GENERAL OPERATIONS

PROGRAM PURPOSE

Program 225 is a core program for the agency and includes inspections, investigations, plans, as well as provides support and management services for the other programs within the agency.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	3,428,502	3,391,041	3,615,333	3,861,064
Cash	464,174	476,296	560,467	372,841
Federal	0	21,786	10,067	204,358
Revolving	0	0	0	0
Total Operations	3,892,676	3,889,123	4,185,867	4,438,263
FTEs	39.70	42.00	42.00	41.50

PROGRAM 226: PIPELINE SAFETY/OPERATIONS

PROGRAM PURPOSE

Decreasing the number of unintentional gas releases that threaten life and property by inspecting all intrastate gas pipeline operators for compliance with Federal pipeline regulations. Through recent legislative action, the responsibility was added to investigate reported complaints of damage for all underground utilities and submit findings to the Underground Safety Committee.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	70,216
Cash	458,951	473,493	406,294	260,239
Federal	0	0	0	202,117
Revolving	0	0	0	0
Total Operations	458,951	473,493	406,294	532,572
FTEs	4.80	7.50	4.50	5.50

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 226: PIPELINE SAFETY/AID

PROGRAM PURPOSE

Assist in paying the costs of pipeline safety issues, focusing on minimizing damages to underground utilities from excavation related activities through education and enforcement and fostering a culture of compliance and awareness amongst stakeholders.

PROGRAM

EXPENDITURES

2021-22**2022-23****2023-24****2024-25**

STATE AID:

General	0	0	0	0
Cash	0	0	0	0
Federal	127,909	184,619	145,767	140,830
Revolving	0	0	0	0
Total State Aid	127,909	184,619	145,767	140,830
FTEs	0.00	0.00	0.00	0.00

PROGRAM 226: PIPELINE SAFETY **TOTAL OPERATIONS AND STATE AID**

PROGRAM

EXPENDITURES

2021-22**2022-23****2023-24****2024-25**

General	0	0	0	70,216
Cash	458,951	473,493	406,294	260,239
Federal	127,909	184,619	145,767	342,947
Revolving	0	0	0	0
TOTAL	586,860	658,112	552,061	673,402

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 227: UNDERGROUND STORAGE TANKS/OPERATIONS

PROGRAM PURPOSE

Inspect and permit aboveground storage tanks and all underground storage tank facilities for compliance with rules and regulations; inspect all new underground tank and piping installations, and existing tank removals; investigate reported or suspected releases and requires appropriate action be taken.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	226,272	201,901	208,526	371,396
Federal	359,788	366,871	502,137	329,230
Revolving	0	0	0	0
Total Operations	586,060	568,772	710,663	700,626
FTEs	6.95	8.00	8.00	8.00

PROGRAM 227: UNDERGROUND STORAGE TANKS/AID

PROGRAM PURPOSE

Aid to delegated authorities who conduct underground storage tank inspections.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	14,739	11,795	24,980	26,514
Federal	33,961	35,925	23,520	17,511
Revolving	0	0	0	0
Total State Aid	48,700	47,720	48,500	44,025
FTEs	0.00	0.00	0.00	0.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 227: UNDERGROUND STORAGE TANKS **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	241,011	213,696	233,506	397,910
Federal	393,749	402,796	525,657	346,741
Revolving	0	0	0	0
TOTAL	634,760	616,492	759,163	744,651

PROGRAM 229: CIGARETTE IGNITION PROPENSITY TESTING

PROGRAM PURPOSE

The Reduced Cigarette Ignition Propensity (RCIP) Act was established by the Nebraska Legislature in 2009. The purpose of the Act was to require that all cigarettes sold in the State meet the standards needed to be labeled as “Fire Safe Cigarettes”.

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	27,591	16,544	9,512	31,808
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	27,591	16,544	9,512	31,808
FTEs	0.39	0.50	0.50	1.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 230: SAFETY INSPECTION PROGRAM

PROGRAM PURPOSE

Ensure that national safety standards are met for boilers and elevators/conveyances and that all traveling and permanent amusement rides have been inspected by qualified inspectors.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	1,121,804	1,154,274	1,131,251	1,319,184
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,121,804	1,154,274	1,131,251	1,319,184
FTEs	8.79	10.00	10.00	10.00

PROGRAM 340: TRAINING DIVISION

PROGRAM PURPOSE

The Training Division operates a statewide training program for volunteer and paid fire fighters, persons involved in fire safety education, and responders from emergency service fields. The Division presents and supports training for fire fighters at all levels of development. Beginning in FY2024-25, funds from the Opioid Recovery Trust Fund are transferred to the Training Division Cash Fund and expended in this program to provide mental health resources to first responders (law enforcement and fire).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	948,400	997,176	979,460	1,016,907
Cash	13,555	7,653	26,956	2,187,757
Federal	67,380	94,763	107,614	279,671
Revolving	0	0	0	0
Total Operations	1,029,335	1,099,592	1,114,030	3,484,335
FTEs	7.93	8.00	8.00	8.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 845: NEBRASKA PUBLIC SAFETY COMMUNICATIONS SYSTEM

PROGRAM PURPOSE

Sustaining and upgrading of electronic communications for acquisition, operation, and maintenance of subscriber equipment for the Statewide Radio System (SRS).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	114,682	94,489	118,940	111,196
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	114,682	94,489	118,940	111,196
FTEs	0.00	0.00	0.00	0.00

AGENCY 21 – STATE FIRE MARSHAL
FUND 21230: PIPELINE SAFETY
EXPENDED IN PROGRAM 226

STATUTORY AUTHORITY: Section 81-550.

REVENUE SOURCES: Meter Fees.

PERMITTED USES: Inspection of natural gas pipeline facilities, construction inspections and for jurisdictional work plan reviews for pipeline additions conducted by the State Fire Marshal.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	308,479	274,654	204,552	223,685
Revenues				
Meter fees	125,726	124,285	130,945	257,000
Grants	296,188	275,244	290,376	86,218
Interest/Other/(Transfers Out)	3,483	3,862	3,937	4,587
Total Revenue	425,397	403,391	425,772	347,805
Expenditures:				
Personal services	353,740	370,795	324,746	161,841
Operating expenses	31,629	37,985	32,274	32,263
Travel expenses	73,853	64,713	49,274	66,136
Capital outlay	0	0	0	0
Total Expenditures	459,222	473,493	406,294	260,240
ENDING BALANCE	<u>274,654</u>	<u>204,552</u>	<u>223,685</u>	<u>311,399</u>
HIGHEST MONTH-ENDING BALANCE	362,637	285,205	290,747	311,399
LOWEST MONTH-ENDING BALANCE	114,956	67,537	66,700	37,169

AGENCY 21 – STATE FIRE MARSHAL
FUND 21250: STATE FIRE MARSHAL CASH FUND
EXPENDED IN PROGRAM 225

STATUTORY AUTHORITY: Section 81-528.

REVENUE SOURCES: Fees, inspections, and permits.

PERMITTED USES: To pay for salaries and operating expenses of the Plans Division and deputies who conduct life safety code inspections.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	733,359	751,220	843,526	856,494
Revenue:				
Plan reviews	155,669	212,707	190,497	197,030
Inspection fees:				
Liquor	19,837	22,383	21,000	21,240
Health	32,328	32,335	24,505	31,805
Hospital	7,600	6,525	7,015	3,700
Daycare	14,070	14,198	11,685	11,580
General Business Fees	41,085	46,855	47,087	49,606
Tank inspections	6,650	4,500	6,320	7,320
Elevator Registrations	27,970	21,995	29,965	20,475
Other, Transfers, and Grants	166,133	190,606	212,405	147,014
Interest	10,693	16,198	22,956	27,645
Total Revenue	482,035	568,302	573,435	517,415
Expenditures:				
Personal Services	315,399	329,314	501,773	345,997
Operating expenses	30,709	67,185	39,400	11,152
Travel expenses	118,066	79,497	19,294	15,692
Total Expenditures	464,174	475,996	560,467	372,841
ENDING BALANCE	<u>751,220</u>	<u>843,526</u>	<u>856,494</u>	<u>1,001,067</u>
HIGHEST MONTH-ENDING BALANCE	743,984	843,526	980,085	999,961
LOWEST MONTH-ENDING BALANCE	666,181	713,663	837,764	773,653

AGENCY 21 – STATE FIRE MARSHAL
FUND 21251: TRAINING DIVISION CASH FUND
EXPENDED IN PROGRAM 340

STATUTORY AUTHORITY: Section 81-5,153.

REVENUE SOURCES: Certification and testing fees.

PERMITTED USES: Funds are used to help offset expenses of a statewide training and certification program for firefighters Beginning in FY2024-25, funds from the Opioid Recovery Trust Fund are transferred to the Training Division Cash Fund and expended in this Program 340 to provide mental health resources to first responders (law enforcement and fire).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	325,591	357,851	392,495	431,229
Revenue:				
Fee revenue	41,063	33,908	56,109	43,730
Transfer	0	0	0	1,125,000
Interest	4,752	8,389	9,580	42,367
Total Revenue	45,815	42,297	65,689	1,215,897
Expenditures:				
Personal Services	0	0	0	0
Operating	4,958	4,987	20,270	1,113,680
Travel	8,597	2,666	6,685	0
Total Expenditures	13,555	7,653	26,955	1,113,680
ENDING BALANCE	<u>357,851</u>	<u>392,495</u>	<u>431,229</u>	<u>553,447</u>
HIGHEST MONTH-ENDING BALANCE	347,851	387,133	420,866	1,576,444
LOWEST MONTH-ENDING BALANCE	300,183	351,127	361,229	523,447

AGENCY 21 – STATE FIRE MARSHAL
FUND 22110: UNDERGROUND STORAGE TANK FUND
EXPENDED IN PROGRAM 227

STATUTORY AUTHORITY: Section 81-528.

REVENUE SOURCES: Permits and registration fees.

PERMITTED USES: To inspect underground storage tank facilities, and to maintain a statewide database of underground storage tanks and to investigate reported or suspected releases from underground storage tanks.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	449,724	428,582	445,531	443,850
Revenue:				
Registration and permit fees	164,118	171,455	171,368	166,402
Interest	5,751	8,941	9,999	9,737
Other	0	399	458	121
Transfer in/(out)	50,000	50,000	50,000	50,000
Total Revenue	219,869	230,795	231,825	226,250
Expenditures:				
Personal services	132,162	128,364	137,016	224,402
Operating expenses	68,917	52,212	59,711	112,209
Travel expenses	25,193	14,825	11,800	34,785
Capital Outlay	0	6,500	0	0
Aid	14,739	11,975	24,980	26,514
Total Expenditures	241,011	213,876	233,507	397,910
ENDING BALANCE	<u>428,582</u>	<u>445,531</u>	<u>443,850</u>	<u>272,191</u>
HIGHEST MONTH-ENDING BALANCE	445,312	462,370	444,170	413,110
LOWEST MONTH-ENDING BALANCE	298,581	324,031	277,520	185,336

AGENCY 21 – STATE FIRE MARSHAL
FUND 22120: REDUCED CIGARETTE IGNITION PROPENSITY
EXPENDED IN PROGRAM 229

STATUTORY AUTHORITY: Section 69-504.

REVENUE SOURCES: Safe Cigarette Ignition Fees.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	93,013	109,940	105,634	101,812
Revenue:				
Fee revenue	43,000	10,000	3,000	33,000
Interest	1,518	2,238	2,690	3,539
Total Revenue	44,518	12,238	5,690	36,539
Expenditures:				
Personal Services	26,182	15,207	7,938	29,870
Operating	1,397	1,337	1,574	1,939
Travel	12	0	0	0
Total Expenditures	27,591	16,544	9,512	31,809
ENDING BALANCE	<u>109,940</u>	<u>105,634</u>	<u>101,812</u>	<u>106,543</u>
HIGHEST MONTH-ENDING BALANCE	1116,122	109,940	106,342	124,250
LOWEST MONTH-ENDING BALANCE	83,971	103,024	100,839	102,030

AGENCY 21 – STATE FIRE MARSHAL
FUND 22340: MECHANICAL SAFETY INSPECTION FUND
EXPENDED IN PROGRAM 230

STATUTORY AUTHORITY: Section 81-530.

REVENUE SOURCES: Inspection Fees and Permits.

PERMITTED USES: Program operations

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,091,006	1,280,323	1,443,525	1,566,575
Revenue:				
Fee revenue	832,200	954,476	916,915	867,952
Interest	16,934	29,064	38,817	50,996
Transfers/Other	26,362	3,349	378	21,223
Total Revenue	875,496	986,889	956,110	940,171
Expenditures:				
Personal Services	366,474	399,795	435,818	544,534
Operating	301,320	348,213	364,260	339,912
Travel	18,385	18,430	32,981	36,332
Capital Outlay	0	27,549	0	0
Total Expenditures	686,179	793,987	833,059	920,778
ENDING BALANCE	<u>1,280,323</u>	<u>1,443,525</u>	<u>1,566,575</u>	<u>1,585,968</u>
HIGHEST MONTH-ENDING BALANCE	1,279,603	1,463,109	1,572,744	1,584,835
LOWEST MONTH-ENDING BALANCE	1,100,669	1,217,935	1,440,612	1,551,604

AGENCY 21 – STATE FIRE MARSHAL
FUND 22370: BOILER INSPECTION CASH FUND
EXPENDED IN PROGRAM 230

STATUTORY AUTHORITY: Section 81-5,180.

REVENUE SOURCES: Inspection and Review Fees.

PERMITTED USES: Program operations.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	487,191	510,055	605,802	701,783
Revenue:				
Fee revenue	450,235	444,707	379,051	447,132
Interest	7,159	11,415	16,042	22,872
Transfers/Other	1,095	-387	80	289
Total Revenue	458,489	455,735	395,173	470,293
Expenditures:				
Personal Services	310,115	292,022	206,551	293,572
Operating	97,019	37,450	70,202	77,188
Travel	28,491	30,516	21,438	27,646
Capital Outlay	0	0	0	0
Total Expenditures	435,625	359,988	298,191	398,406
ENDING BALANCE	<u>510,055</u>	<u>605,802</u>	<u>701,783</u>	<u>773,670</u>
HIGHEST MONTH-ENDING BALANCE	541,846	605,802	699,001	773,948
LOWEST MONTH-ENDING BALANCE	464,596	509,962	587,467	676,246

AGENCY 22 – DEPARTMENT OF INSURANCE

DIRECTOR: Eric Dunning
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**LEGISLATIVE
FISCAL OFFICE:**

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AGENCY DESCRIPTION

The Department of Insurance is responsible for the general supervision and regulation of insurance companies and agents, and the business of insurance in Nebraska. The Director of Insurance is appointed by the Governor and is charged with the duty to enforce and execute the insurance laws of Nebraska and to adopt necessary rules to carry out the laws. The Department is funded with revenue received from occupational licenses and administrative fees.

AGENCY BUDGET PROGRAMS

- Program 068 – Medical Professional Liability
- Program 069 – Enforcement of Standards – Insurance/Operations
- Program 069 – Enforcement of Standards – Insurance/Aid
- Program 556 – Liquidation of Insurance Companies

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 22210 – Department of Insurance Cash Fund (expended in Progs. 068 & 069)

AGENCY 22 – DEPARTMENT OF INSURANCE

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	9,530,593	9,156,474	10,112,622	11,790,771
Federal	685,634	751,410	708,794	750,053
Revolving	0	0	0	0
Total Operations	10,216,227	10,368,888	10,821,416	12,540,824
STATE AID:				
General	0	0	0	0
Cash	0	0	0	0
Federal	367,754	461,004	451,352	501,578
Revolving	0	0	0	0
Total State Aid	367,754	461,004	451,352	501,578
TOTAL FUNDS:				
General	0	0	0	0
Cash	9,530,593	9,156,474	10,112,622	11,790,771
Federal	1,053,388	1,212,414	1,160,146	1,251,631
Revolving	0	0	0	0
TOTAL EXPENDITURES:	10,583,981	10,368,888	11,272,768	13,042,402
FTEs	101.50	101.50	87.60	93.20

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 068: MEDICAL PROFESSIONAL LIABILITY

PROGRAM PURPOSE

The Department administers the Nebraska Hospital-Medical Liability Act. Included in this Program's responsibilities are processing applications for coverage, determining, and collecting premiums, monitoring, and settling claims, and paying claim settlements, judgments, and loss adjustment expenses from the Excess Liability Fund and Residual Fund.

The salaries of the Department staff and division operating expenses, including support provided by other divisions, are paid out of the Insurance Cash Fund from income which is derived from charges for administration of the Nebraska Medical Malpractice Excess Liability Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	65,892	43,334	45,925	69,808
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	65,892	43,334	45,925	69,808
FTEs	0.50	0.50	0.50	0.50

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 069: ENFORCEMENT OF STANDARDS – INSURANCE/OPERATIONS

PROGRAM PURPOSE

The program provides general supervision and regulation of all insurance companies licensed to do business in the state. The Department enforces compliance with laws by all licensed insurers and agents.

The Department licenses agents, agencies and consultants and administers continuing education requirements. Insurance rates are regulated to ensure they are not excessive, inadequate, or unfairly discriminatory. Policy forms and rate filings are reviewed to assure compliance with the law. The Department investigates and provides assistance in resolving complaints made by the public against insurance companies and agents and investigates allegations of fraud in the insurance industry. Insurance company financial reports, forms and rate filings are renewed and are made available to the public for review.

The Department is required to examine domestic companies at least once every five years. The cost to conduct examinations is funded by cash funds received from the insurance companies being examined. The Department collects premium tax and other related taxes and reviews company annual statements to determine that the correct amount of tax has been remitted. The tax revenues are distributed to the General Fund, Mutual Finance Assistance Fund, political subdivisions, and other governmental entities. Federal grant funds are primarily used to implement the Patient Protection and Affordable Care Act (2010) and a senior policyholder protection program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	9,464,701	9,113,140	10,066,697	11,720,963
Federal	685,634	751,410	708,794	750,053
Revolving	0	0	0	0
Total Operations	10,150,335	9,864,550	10,775,761	12,471,016
FTEs	95.00	95.00	82.10	87.70

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 069: ENFORCEMENT OF STANDARDS – INSURANCE/AID

PROGRAM PURPOSE

The Department of Insurance receives several federal grants from the Centers for Medicare and Medicaid Services to provide free counseling and assistance for seniors. The Department contracts with the Area Agencies on Aging to provide educational assistance to help seniors navigate the complexities of health insurance and long-term care systems and to enroll in Medicare. All expenditures under this program are paid by federal grants.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	0	0
Federal	367,754	461,004	451,352	501,578
Revolving	0	0	0	0
Total State Aid	367,754	461,004	451,352	501,578
FTEs	6.00	6.00	5.00	5.00

PROGRAM 069: ENFORCEMENT OF STANDARDS - INSURANCE **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	9,464,701	9,113,140	10,066,697	11,720,963
Federal	1,053,388	1,212,414	1,160,146	1,251,631
Revolving	0	0	0	0
TOTAL	10,518,089	10,325,554	11,226,843	12,972,594

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 556: LIQUIDATION OF INSURANCE COMPANIES

PROGRAM PURPOSE

This program provides the agency with an appropriation to be utilized on an as-needed basis to undertake corrective actions necessary as a result of an insurance company's insolvency, impairment, or deficiency. The appropriation allows the Department to undertake and maintain an action of conservatorship or liquidation in accordance with statutory provisions.

The program appropriation is restricted and can only be expended in special limited circumstances. Since it is impossible to predict the number of companies, if any, which might require corrective action, the appropriation is to be used only if and when a need arises for such action. This provides a direct accounting of all monies used for this purpose and prevents accelerated spending in other budgeted programs. All expenditures under this program are from the Insurance Cash Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	0	0	0	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 22 – DEPARTMENT OF INSURANCE

FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: The Department of Insurance collects taxes on the premiums charged for insurance written in Nebraska. Generally, the premium tax rate is one percent of written policies with some minor deviations for sickness and accident premiums, captive insurers and business done by foreign companies.

Forty percent of the collected taxes is deposited in the General Fund and ten percent in the Mutual Finance Assistance Fund. The remaining fifty percent is distributed in the Insurance Tax Fund which are distributed as follows: (1) Ten percent to the counties based on population; (2) Thirty percent to the Municipal Equalization Fund; and (3) Sixty percent to school districts as equalization aid per the Tax Equity and Educational Opportunities Support Act. (TEEOSA).

All revenue received from fire insurance premiums are allocated to the General Fund.

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

FUND SUMMARY

2021-22

2022-23

2023-24

2024-25

BEGINNING BALANCE

Revenue:				
Insurance Premium Taxes	62,080,621	67,388,046	68,974,519	71,347,583
Total Premium Taxes	62,080,621	67,388,046	68,974,519	71,347,583

AGENCY 22 – DEPARTMENT OF INSURANCE
FUND 22210: DEPARTMENT OF INSURANCE CASH FUND
EXPENDED IN PROGRAMS 068 & 069

STATUTORY AUTHORITY: Nebraska Revised Statute 44-116.

REVENUE SOURCES: 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, consultants, surplus lines agents and pre-need representatives.

PERMITTED USES: Money in this cash fund may be used for admirative expenses of the agency and transfers to the General Fund at the direction of the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	13,874,641	19,750,782	26,106,598	6,105,863
Revenue:				
Fee revenue	22,914,777	22,750,238	20,960,870	23,267,205
Interest	418,299	762,053	1,150,483	934,858
Transfer to General Fund	(8,000,000)	(8,000,000)	(32,000,000)	(12,000,000)
Total Revenue	15,333,076	15,512,291	(9,888,646)	12,202,063
Expenditures:				
Personal Services	7,172,978	7,512,518	7,773,779	7,687,607
Operating	2,357,615	1,643,957	2,338,823	4,103,164
Total Expenditures	9,530,593	9,156,475	10,112,622	11,790,771
ENDING BALANCE	<u>19,750,782</u>	<u>26,106,598</u>	<u>6,105,330</u>	<u>6,517,155</u>
HIGHEST MONTH-ENDING BALANCE	72,010,390	78,485,642	88,960,929	79,075,765
LOWEST MONTH-ENDING BALANCE	19,070,408	23,113,310	13,991,071	17,204,292

AGENCY 23 – DEPARTMENT OF LABOR

DIRECTOR:

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AGENCY DESCRIPTION

The Department of Labor administers reemployment services, unemployment insurance benefits and tax programs, labor market information, workplace safety programs, and labor standards programs. The agency also serves workers and businesses at American Job Centers and NDOL office locations in Beatrice, Columbus, Grand Island, Lexington, Lincoln, Nebraska City, Norfolk, North Platte, Omaha, and Scottsbluff.

AGENCY BUDGET PROGRAMS

- Program 031 – Division of Employment/Operations
- Program 031 – Division of Employment/Aid
- Program 194 – Division for Protection of People and Property

AGENCY-ADMINISTERED FUNDS

- Fund 22320 – Employment Security Special Contingent Fund (expended in Program 031)
- Fund 22330 – Contractor and Professional Employer Organization Registration Act (expended in Prog. 194)
- Fund 22385 – Sector Partnership Program Fund (expended in Program 031)
- Fund 22390 – Nebraska Training and Support Cash Fund (expended in Prog. 031)
- Fund 22395 – Workforce Development Program Cash Fund (expended in Prog. 031)

AGENCY 23 – DEPARTMENT OF LABOR

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	669,954	605,641	694,002	702,973
Cash	1,084,344	1,040,736	986,590	928,162
Federal	36,038,308	24,820,339	30,057,792	31,374,815
Revolving	0	0	0	0
Total Operations	37,792,606	26,466,716	31,202,647	33,005,950
STATE AID:				
General	0	0	0	0
Cash	1,004,670	1,780,698	624,780	392,630
Federal	4,948,966	8,095,647	15,665,805	13,812,494
Revolving	0	0	0	0
Total State Aid	5,953,636	9,876,345	16,290,585	14,205,124
TOTAL FUNDS:				
General	669,954	605,641	694,002	702,973
Cash	2,089,014	2,821,434	1,611,370	1,320,792
Federal	40,987,274	32,915,986	45,723,597	45,187,309
Revolving	0	0	0	0
EXPENDITURES:	43,746,242	36,343,061	48,028,969	47,211,074
FTEs	329.66	277.30	281.80	277.80

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 031: DIVISION OF EMPLOYMENT/OPERATIONS

PROGRAM PURPOSE

Help unemployment claimants and other job seekers become reemployed as quickly as possible. Administer Unemployment Insurance benefits per Nebraska Employment Security Law. Develop and provide comparable, accurate, and timely workforce data for local, state, and national customers.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	670,691	570,775	495,687	414,546
Federal	35,444,670	24,222,663	29,429,385	30,812,162
Revolving	0	0	0	0
Total Operations	36,115,361	24,793,438	29,925,072	31,812,162
FTEs	316.13	259.30	263.80	260.80

PROGRAM 031: DIVISION OF EMPLOYMENT/AID

PROGRAM PURPOSE

Provide for Unemployment Insurance Claims

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	1,004,670	1,780,698	624,780	392,630
Federal	4,948,966	8,095,647	15,665,805	13,812,494
Revolving	0	0	0	0
Total State Aid	5,953,636	9,876,345	16,290,585	14,205,124
FTEs	0.00	0.00	0.00	0.00

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 031: DIVISION OF EMPLOYMENT **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	1,675,361	2,351,473	1,120,467	807,177
Federal	40,393,637	32,318,310	45,095,190	44,624,656
Revolving	0	0	0	0
TOTAL	42,068,998	34,669,783	46,215,657	45,431,832

PROGRAM 194: DIVISION FOR PROTECTION OF PEOPLE AND PROPERTY

PROGRAM PURPOSE

The Labor Standards division investigates and resolves complaints and violations of state labor law. The division administers the Employee Classification Act, the Contractor Registration Act, the Non-English Speaking Workers Protection Act, the Farm Labor Contractors Act, and the Meatpacking Industry Workers Bill of Rights.

The Safety division conducts free on-site safety and health consultations to assist businesses in identifying potential hazards.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	669,954	605,641	694,002	702,973
Cash	413,653	469,961	490,903	513,616
Federal	593,638	597,676	628,409	562,653
Revolving	0	0	0	0
Total Operations	1,677,245	1,673,278	1,813,314	1,779,242
FTEs	13.53	18.00	18.00	17.00

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22320: EMPLOYMENT SECURITY SPECIAL CONTINGENT FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-621.

REVENUE SOURCES: Interest on delinquent unemployment insurance contributions. Beginning October 1, 2024, investment earnings are credited to the General Fund.

PERMITTED USES: To act as a revolving fund to cover federal funds that have been requested but not yet received; For expenses mandated by Sec. 48-622; For extraordinary and contingent expenses deemed essential but not provided for by federal funding; and Transfers to the Job Training Cash Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,111,433	3,785,025	5,506,263	5,325,443
Revenue:				
Fees and Services/Other	90	1,955,961	1,553,122	(45)
Transfers/Other	699,182	(58,697)	(2,071,751)	(1,076,677)
Interest	41,988	79,499	142,522	32,624
Total Revenue	741,260	1,976,763	(376,107)	(1,044,098)
Expenditures:				
Personal Services	0	0	0	0
Operating	8,399	(6,172)	6,682	12,013
Travel	(1,791)	0	243	(243)
Capital Outlay	61,070	261,697	0	0
Misc. Adjustments	0	0	58,722	0
Aid	0	0	(260,944)	0
Total Expenditures	67,678	255,525	(195,297)	11,770
ENDING BALANCE	<u>3,785,025</u>	<u>5,506,263</u>	<u>5,325,453</u>	<u>4,269,575</u>
HIGHEST MONTH-ENDING BALANCE	4,141,213	5,506,263	6,470,277	4,918,571
LOWEST MONTH-ENDING BALANCE	2,181,334	2,953,772	3,485,259	1,040,013

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22330: CONTRACTOR AND PROFESSIONAL EMPLOYER
ORGANIZATION REGISTRATION ACT
EXPENDED IN PROGRAM 194

STATUTORY AUTHORITY: Section 81-406.

REVENUE SOURCES: The fund consists of fees collected pursuant to the Farm Labor Contractors Act, the Contractor Registration Act, and the Professional Employer Organization Registration Act.

PERMITTED USES: Program operations.

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,431,737	1,481,034	1,509,061	553,210
Revenue:				
Fee revenue	441,835	465,980	495,391	498,276
Transfers/Other	0	0	(999,475)	0
Interest	21,115	32,009	39,136	21,966
Total Revenue	462,950	497,989	(464,948)	520,242
Expenditures:				
Personal Services	340,262	410,039	424,012	438,111
Operating	71,584	56,635	61,611	69,839
Travel	1,807	3,288	4,371	5,666
Capital Outlay	0	0	909	0
Total Expenditures	413,653	469,962	490,903	513,616
ENDING BALANCE	<u>1,481,034</u>	<u>1,509,061</u>	<u>553,210</u>	<u>559,836</u>
HIGHEST MONTH-ENDING BALANCE	1,481,034	1,540,073	1,558,394	560,484
LOWEST MONTH-ENDING BALANCE	1,417,602	1,489,266	532,210	507,265

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22385: SECTOR PARTNERSHIP PROGRAM FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-3405.

REVENUE SOURCES: Transfers from the Job Training Cash Fund and the Nebraska Training and Support Cash Fund.

PERMITTED USES: To pursue sector partnership activities, including, but not limited to, labor availability and skills gap studies by the Department of Labor and the Department of Economic Development pursuant to the Sector Partnership Program Act.

LB265 (2025) terminated the fund as of July 1, 2025, and directed the remaining balance to be transferred to the Workforce Development Program Cash Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	565,063	402,834	261,555	222,564
Revenue:				
Transfers IN/(OUT)	300,000	300,000	300,000	300,000
Miscellaneous	0	0	0	0
Interest	10,090	11,248	10,837	12,885
Total Revenue	310,090	311,248	310,837	312,885
Expenditures:				
Personal Services	189,846	201,512	177,196	213,210
Operating	282,329	249,414	172,181	23,594
Travel	144	1,601	282	156
Capital Outlay	0	0	169	0
Total Expenditures	472,319	452,527	349,828	236,960
ENDING BALANCE	<u>402,834</u>	<u>261,555</u>	<u>222,564</u>	<u>298,490</u>
HIGHEST MONTH-ENDING BALANCE	841,592	697,243	542,838	495,638
LOWEST MONTH-ENDING BALANCE	402,834	261,555	222,564	298,490

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22390: NEBRASKA TRAINING AND SUPPORT CASH FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-622.02.

REVENUE SOURCES: Interest earned on money in the State Unemployment Trust Fund.

PERMITTED USES: Administrative costs, support of public and private job training programs, recruitment of workers to Nebraska, training new employees of expanding Nebraska businesses, cost of creating a common web portal for the attraction of businesses and workers to Nebraska, developing and conducting labor availability and skills gap studies, and payment of unemployment insurance benefits if solvency of the state's account in the Unemployment Trust Fund and of the State Unemployment Insurance Trust Fund so require.

LB265 (2025) terminated the fund as of July 1, 2025, and directed the remaining balance to be transferred to the Workforce Development Program Cash Fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,403,595	2,998,074	2,684,475	2,416,256
Revenue:				
Transfers IN/(OUT)	(156,456)	(332,982)	(1,267,018)	(300,000)
Miscellaneous	0	1,231	138,936	0
Interest	947,370	1,655,401	2,063,365	648,236
Total Revenue	790,914	1,323,650	935,283	348,236
Expenditures:				
Personal Services	166,785	106,603	105,782	112,145
Operating	21,158	14,207	30,374	49,235
Travel	3,822	3,610	2,653	1,727
Capital Outlay	0	0	127	0
Misc. Adjustments	0	0	32,982	0
Aid	1,004,670	1,512,829	1,031,584	353,148
Total Expenditures	1,196,435	1,637,249	1,203,502	516,255
ENDING BALANCE	<u>2,998,074</u>	<u>2,684,475</u>	<u>2,416,256</u>	<u>2,248,264</u>
HIGHEST MONTH-ENDING BALANCE	3,370,504	3,025,799	3,369,082	2,440,842
LOWEST MONTH-ENDING BALANCE	2,955,558	2,548,861	2,416,256	2,214,147

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22395: WORKFORCE DEVELOPMENT PROGRAM CASH FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 81-407.

REVENUE SOURCES: Transfers authorized by the Legislature, and, beginning in FY2025-26, state unemployment insurance tax revenue collected under section 48-602.

PERMITTED USES: Created by LB 1413 in 2024, the fund provides workforce development grants. LB265 (2025) expanded uses of the fund to include, beginning in FY2025-26, administration costs of workforce development grant program, costs of establishing and collecting state unemployment insurance tax liability, paying unemployment benefits, and providing labor and workforce development studies.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE				40,000,000
Revenue:				
Transfers In			40,000,000	
Interest				1,172,871
Total Revenue	0	0	40,000,000	1,172,871
Expenditures:				
Operations			0	2,710
Aid			0	39,482
Total Expenditures	0	0	0	42,192
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>40,000,000</u>	<u>41,130,679</u>
HIGHEST MONTH-ENDING BALANCE	0	0	40,000,000	41,130,679
LOWEST MONTH-ENDING BALANCE	0	0	40,000,000	40,053,480

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

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AGENCY DESCRIPTION

The Department of Motor Vehicles, created in 1957, administers laws pertaining to motor vehicle drivers and the operation of motor vehicles.

The department is organized into four major service areas and three support areas. The four service areas include Motor Carrier Services, Driver Licensing Services, Financial Responsibility, and Driver and Vehicle Records. The support service areas include Administration, Information Technology, and Legal Division. Although the main office is located in Lincoln, there are driver's license examiners working in all Nebraska counties. Cash funds are received from two major sources; fees paid by individuals and transfers from the Highway Trust Fund.

AGENCY BUDGET PROGRAMS

- Program 070 – Enforcement of Standards – Motor Vehicles/Operations
- Program 070 – Enforcement of Standards – Motor Vehicles/Aid
- Program 090 – Motor Vehicle License Plates

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 22410 – Operator's License Services System Replacement and Maintenance Fund
(expended in Prog. 070)
- Fund 22420 – Motor Carrier Services System Replacement and Maintenance Fund
(expended in Prog. 070)
- Fund 22430 – Motor Carrier Division Fund (expended in Prog. 070)
- Fund 22440 – License Plate Cash Fund (expended in Prog. 090)
- Fund 22450 – Motor Vehicle Cash Fund (expended in Prog. 070)
- Fund 22460 – Department of Motor Vehicles Ignition Interlock Fund (expended in Prog. 070)
- Fund 22470 – Vehicle Title and Registration System Replacement and Maintenance Cash Fund
(expended in Prog. 070)

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	27,526,183	39,243,907	37,499,093	34,622,181
Federal	36,403	47,196	124,284	56,261
Revolving	0	0	0	0
Total Operations	27,562,586	39,291,103	37,623,377	34,678,443
STATE AID:				
General	0	0	0	0
Cash	26,710	33,445	51,112	56,355
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	26,710	33,445	51,112	56,355
TOTAL FUNDS:				
General	0	0	0	0
Cash	27,552,893	39,277,352	37,550,205	34,678,537
Federal	36,403	47,196	124,284	56,261
Revolving	0	0	0	0
TOTAL EXPENDITURES:	27,589,296	39,324,548	37,674,489	34,734,798
FTEs	206.88	200.20	203.75	225.00

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS

PROGRAM PURPOSE

The purposes of this program include enforcing and administering the laws pertaining to: motor vehicle titles, registration, motor carrier registration, driver examinations, driver records, and the Safety Responsibility Act of 1949. Further the program provides supervision, guidance, and central services for the agency.

The program contains the department's four service areas (discussed below) plus the support services divisions. Support Services Divisions include the Administration, Information Technology and Legal. The Administration encompasses the office of the director, deputy director, budget and human resources officers, training staff, public information, project manager and support staff. Information Systems is responsible for the development, installation, maintenance and support of all DMV related business applications. The Legal Division is responsible for the overall management of the agency legal affairs. They manage the Administrative License Revocation Program, oversee the Safety Training Option Program (STOP), certify ignition interlock providers, administer the lemon law, and conduct reviews of the fifteen-year license revocation reprieve applications for the Parole Board.

The Division of Motor Carrier Services assists the trucking industry by administering a variety of programs related to the industry, which include regulating compliance with: the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), and the Unified Carrier Registration System (UCR). These programs collect and distribute fees and taxes between member states and provinces.

The purpose of the Driver Licensing Services division is to ensure that persons who meet Nebraska licensing standards and requirements are issued an operator's license, and those meeting Identification requirements are issued a state Identification card.

The Financial Responsibility Division identifies individuals from driving, court, and crash records who have unsafe driving histories. Driving privileges are denied via disqualification (CDL), suspension, or revocation; and subsequently reinstated when qualified. Additionally, the Financial Responsibility Division facilitates the issuance of employment permits, medical hardship permits, ignition interlock permits, and 24/7 sobriety program permits. Also, this division aids in the collection of traffic fines and child support payments.

Driver and Vehicle Records (DVR) oversees multiple programs including the statewide Vehicle Title and Registration System (VicToRy), the associated online services, and the motor vehicle functions performed by the county treasurers. VicToRy is used by all 93 counties for issuance of titles and registrations, and collection of the fees and taxes due, for over 2.4 million motor vehicles and boats. DVR is responsible for oversight and access to the database which maintains the records of 1.5 million licensed drivers and state ID card holders. The DVR Fraud Unit performs investigative work relating to vehicle title and registration fraud, driver license fraud, and odometer fraud. Motor Vehicle Fraud Investigators are certified Nebraska Law Enforcement Officers commissioned as Deputy State Sheriffs.

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS, (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	25,479,351	26,575,946	29,909,787	30,828,943
Federal	36,403	47,196	124,284	56,261
Revolving	0	0	0	0
Total Operations	25,515,754	26,623,142	30,034,071	30,885,204
FTEs	206.88	200.20	203.75	225.00

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/AID

PROGRAM PURPOSE

The purpose of this program is to administer the Ignition Interlock Fund. This fund is utilized to pay the costs of installation, removal, and maintenance of ignition interlock devices for indigent persons who are not able to pay for the device.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	26,710	33,445	51,112	56,355
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	26,710	33,445	51,112	56,355
FTEs	N/A	N/A	N/A	N/A

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES

TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	25,506,061	26,609,391	29,960,899	30,885,298
Federal	36,403	47,196	124,284	56,261
Revolving	0	0	0	0
TOTAL	25,542,464	26,656,587	30,085,183	30,941,560

PROGRAM 090: MOTOR VEHICLE LICENSE PLATES

PROGRAM PURPOSE

The purpose of this program is to provide all license plates to Nebraska counties. The program receives orders from all counties for motor vehicle license plates, and ensures that adequate plates and validation stickers are delivered to the counties by the Department of Correctional Services. The funds used for the production of plates and stickers in this program are transferred from the Highway Trust Fund to the License Plate Cash Fund. License plates are issued for six years.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,046,832	12,667,961	7,589,306	3,793,238
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,046,832	12,667,961	7,589,306	3,793,238
FTEs	N/A	N/A	N/A	N/A

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: Fees from those sources listed in the table below. The table reflects the total of the portion of the total fee that is statutorily credited to the General Fund.

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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Revenue:				
Driver License / ID Card	4,428,789	3,749,699	158,447	45
Driver License Reinstatement	548,200	543,625	534,850	580,200
Third Party CDL Testing	1,500	2,300	1,500	1,700
Driver Training Schools	1,870	1,660	2,010	2,610
Driver School Instructors	1,930	1,830	1,970	1,810
Motor Vehicle Titles	1,556,295	1,518,135	1,578,004	1,617,975
Driver Abstract Fees	2,104,578	2,041,927	1,983,987	925,481
Unified Carrier Registration	742,574	744,074	744,874	743,174
Total Revenue	9,385,736	8,603,250	5,005,641	3,872,995

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22410: OPERATOR’S LICENSE SERVICES SYSTEM
REPLACEMENT AND MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-1509.

REVENUE SOURCES: Revenue is received from the drivers record abstract fees (Section 60-483). Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

LB264 in 2025, directed two transfers into the fund:

- \$7.5 million from the Department of Motor Vehicles Cash Fund in FY26; and
- \$6 million from the Department of Motor Vehicles Cash Fund in FY27.

PERMITTED USES: The Cash Fund is used by the Department of Motor Vehicles for the building, implementation, and maintenance of a new operator's license services system for the issuance of operators' licenses and state identification cards. This fund began in FY2022 (LB106 2021).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	3,809,722	7,802,830	11,791,857
Revenue:				
Driver Records Fees	3,793,548	3,969,175	3,847,000	3,765,948
Interest / Other	19,112	117,106	242,636	114,083
Total Revenue	3,812,660	4,086,281	4,089,636	3,880,031
Expenditures:				
Personal Services	2,725	93,173	100,610	105,504
Operating	213	0	0	165,119
Total Expenditures	2,938	93,173	100,610	270,624
ENDING BALANCE	<u>3,809,722</u>	<u>7,802,830</u>	<u>11,791,857</u>	<u>15,401,264</u>
HIGHEST MONTH-ENDING BALANCE	3,809,722	7,802,830	11,791,857	15,401,749
LOWEST MONTH-ENDING BALANCE	0	4,139,906	8,146,245	12,139,324

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22420: MOTOR CARRIER SERVICES SYSTEM
REPLACEMENT AND MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-3,201.01.

REVENUE SOURCES: Revenue is received from the fee assessed on commercial carriers registered under the International Registration Plan (Section 60-3,202). Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

LB264 in 2025, directed the following transfers out of the fund:

- \$3 million to the DMV Cash Fund in FY26;
- \$3 million to the DMV Cash Fund in FY27;
- \$4 million to the General Fund in FY26; and
- \$1 million to the General Fund in FY27.

PERMITTED USES: The Cash Fund is used by the Department of Motor Vehicles for the building, implementation, and maintenance of a new motor carrier services system for processing the issuance of vehicle registrations (pursuant to section 60-3,198) and the assessment of the motor fuel tax (under the International Fuel Tax Agreement Act). This fund did not exist prior to fiscal year 2022.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	3,659,210	7,592,347	10,080,487
Revenue:				
Fleet Fees	3,641,634	3,878,249	3,844,540	2,108,794
Interest / Other	17,576	110,246	223,611	99,896
Total Revenue	3,659,210	3,988,495	4,068,151	2,208,690
Expenditures:				
Personal Services	0	15,122	43,538	101,876
Operating	0	40,236	125,424	163,858
Other	0	0	1,411,050	1,229,500
Total Expenditures	0	55,358	1,580,012	1,495,234
ENDING BALANCE	<u>3,659,210</u>	<u>7,592,347</u>	<u>10,080,487</u>	<u>10,793,943</u>
HIGHEST MONTH-ENDING BALANCE	3,659,210	7,592,347	10,419,067	11,192,721
LOWEST MONTH-ENDING BALANCE	0	3,832,091	7,780,386	10,168,724

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22430: MOTOR CARRIER DIVISION
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-3,201.

REVENUE SOURCES: Transfers from the Highway Trust Fund. 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.

LB264 in 2025, directed the following transfers out of the fund:

- \$250,000 to the General Fund in FY26; and
- \$250,000 to the General Fund in FY27.

PERMITTED USES: 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 interjurisdiction commerce and its duties (pursuant to Section 66-1415).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	524,839	703,380	946,996	1,078,926
Revenue:				
Highway Trust Fund Transfer	1,400,000	1,400,000	1,400,000	1,400,000
Fees	263,944	310,097	226,351	222,447
Interest / Other	11,871	24,806	36,041	50,430
Total Revenue	1,675,815	1,734,903	1,662,391	1,672,877
Expenditures:				
Personal Services	1,100,501	1,071,056	1,126,887	1,154,728
Operating	396,773	420,231	403,575	408,210
Total Expenditures	1,497,274	1,491,287	1,530,461	1,562,938
ENDING BALANCE	<u>703,380</u>	<u>946,996</u>	<u>1,078,926</u>	<u>1,188,865</u>
HIGHEST MONTH-ENDING BALANCE	1,135,830	1,492,320	1,767,510	1,860,882
LOWEST MONTH-ENDING BALANCE	703,380	946,996	1,078,926	1,188,865

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22440: LICENSE PLATE CASH FUND
EXPENDED IN PROGRAM 090

STATUTORY AUTHORITY: Section 60-3,103.

REVENUE SOURCES: The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund (pursuant to Section 39-2215).

PERMITTED USES: The License Plate Cash Fund is exclusively used to pay for costs associated with the manufacture of all license plates and related stickers as provided for in the Motor Vehicle Registration Act and Section 60-1804.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	733,987	10,378,564	3,972,302	1,658,576
Revenue:				
Highway Trust Fund Transfer	11,643,476	6,104,222	5,233,968	3,182,529
Interest	47,933	157,478	41,611	47,468
Total Revenue	11,691,409	6,261,700	5,275,579	3,229,997
Expenditures:				
Plates	1,913,114	12,621,803	7,589,306	3,792,978
Stickers	133,718	46,158	0	260
Total Expenditures	2,046,832	12,667,961	7,589,306	3,793,238
ENDING BALANCE	<u>10,378,564</u>	<u>3,972,303</u>	<u>1,658,576</u>	<u>1,095,335</u>
HIGHEST MONTH-ENDING BALANCE	10,378,564	11,060,439	4,216,256	1,966,022
LOWEST MONTH-ENDING BALANCE	984,877	3,972,303	711,130	1,095,335

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22450: MOTOR VEHICLE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-1513.

REVENUE SOURCES: Revenue sources include fees from: driver license reinstatement, title and registrations records, VIN issuance, registration, message plates, special interest plates, specialty plates, driver abstract fees, drivers' license/state ID cards, title fees, and ignition interlock permit issuance. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

LB264 in 2025, directed two transfers into the fund:

- \$3 million from the Motor Carrier Services System Replacement and Maintenance Fund in FY26; and
- \$3 million from the Motor Carrier Services System Replacement and Maintenance Fund in FY27.

Additionally, LB264 instructed the following transfers out of the fund:

- \$7.5 million to the Operator's License Services System Replacement and Maintenance Cash Fund in FY26;
- \$6 million to the Operator's License Services System Replacement and Maintenance Cash Fund in FY27; and
- \$12.5 million to the General Fund in FY27.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	9,875,228	10,942,051	13,009,935	15,654,175
Revenue:				
Fee Revenue	22,058,594	23,564,795	27,052,777	27,546,006
Interest / Other	149,878	360,257	380,265	171,530
Transfer to General Fund	0	0	(1,166,542)	(526,716)
Total Revenue	22,208,472	23,925,052	26,266,500	27,190,820
Expenditures:				
Personal Services	11,127,122	10,954,988	11,946,507	13,306,047
Operating	10,009,646	10,865,172	11,669,196	11,848,018
Capital Outlay	4,881	37,008	6,557	4,148
Total Expenditures	21,141,649	21,857,168	23,622,260	25,158,213
ENDING BALANCE	<u>10,942,051</u>	<u>13,009,935</u>	<u>15,654,175</u>	<u>17,686,783</u>
HIGHEST MONTH-ENDING BALANCE	11,234,243	13,168,489	16,824,763	19,001,289
LOWEST MONTH-ENDING BALANCE	9,936,807	11,539,754	13,795,317	15,901,245

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22460: DEPARTMENT OF MOTOR VEHICLES
IGNITION INTERLOCK FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-6,211.05.

REVENUE SOURCES: The source of funding for the Ignition Interlock Fund is forty dollars of the forty-five dollar fee for an ignition interlock permit (section 60-4,115).

LB264 in 2025, directed the following transfers out of the fund:

- \$500,000 to the General Fund in FY26; and
- \$250,000 to the General Fund in FY27.

PERMITTED USES: The Ignition Interlock Fund is used to pay the cost of installing, removing, or maintaining an ignition interlock device for an indigent person.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	254,940	387,475	517,295	632,781
Revenue:				
Fee Revenue	154,720	153,770	152,040	155,920
Interest	4,525	9,495	14,558	22,129
Total Revenue	159,245	163,265	166,598	178,049
Expenditures:				
Assistance to Individuals	26,710	33,445	51,112	56,355
Total Expenditures	26,710	33,445	51,112	56,355
ENDING BALANCE	<u>387,475</u>	<u>517,295</u>	<u>632,781</u>	<u>754,475</u>
HIGHEST MONTH-ENDING BALANCE	388,702	519,472	633,761	755,977
LOWEST MONTH-ENDING BALANCE	269,720	399,322	531,526	642,427

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22470: VEHICLE TITLE AND REGISTRATION SYSTEM
REPLACEMENT AND MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-1505.

REVENUE SOURCES: The fund receives revenue from one percent of the proceeds from motor vehicle taxes and fees collected by the DMV from participation in a multistate electronic data security program (Section 60-3,186). Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

LB264 in 2025, directed the following transfers out of the fund:

- \$5.5 million to the General Fund in FY26; and
- \$1.5 million to the General Fund in FY27.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	6,470,900	6,899,789	7,214,040	7,721,891
Revenue:				
1% Motor Vehicle Tax	3,156,436	3,232,085	3,378,735	3,533,881
Fee Revenue	9,753	6,752	6,148	13,375
Interest	100,188	154,374	199,412	74,374
Total Revenue	3,266,377	3,393,211	3,584,295	3,621,629
Expenditures:				
Personal Services	390,572	403,361	438,298	456,968
Operating Expenses / Travel	2,446,916	2,551,357	2,638,146	1,884,966
Capital Outlay	0	124,242	0	0
Total Expenditures	2,837,488	3,078,960	3,076,444	2,341,934
ENDING BALANCE	<u>6,899,789</u>	<u>7,214,040</u>	<u>7,721,891</u>	<u>9,001,587</u>
HIGHEST MONTH-ENDING BALANCE	7,398,261	7,871,649	8,434,921	9,001,587
LOWEST MONTH-ENDING BALANCE	6,608,841	6,917,760	7,323,963	7,896,759

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECTOR: Dr. Steve Corsi
NE State Office Building
402-471-9106

**LEGISLATIVE
FISCAL OFFICE:**

Mikayla Findlay
402-471-0062
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AGENCY DESCRIPTION

The Department of Health and Human Services (DHHS) is a code agency. The organizational structure includes a CEO and five Division Directors appointed by the Governor. The directors of each of the five divisions report to the Chief Executive Officer (CEO). The CEO reports to the Governor. The five divisions and their respective directors are the Division of Behavioral Health (Dr. Thomas Janousek), the Division of Children and Family Services (Dr. Alyssa Bish), the Division of Developmental Disabilities (Tony Green), the Division of Medicaid and Long-Term Care (Drew Gonshorowski), and the Division of Public Health (Interim Director Ashley Newmyer). The Governor also appoints a Chief Medical Officer (Timothy A. Tesmer, M.D.) if the Director of the Division of Public Health is not a physician.

DHHS responds to the state-level health and human service needs of Nebraskans through its five divisions, throughout offices and facilities across the state and seven 24-hour facilities. DHHS provides direct and indirect services to help people live better lives.

AGENCY BUDGET PROGRAMS

- Program 030 – Tobacco Prevention and Control/Operations
- Program 033 – Central Office/Operations
- Program 038 – Behavioral Health/Aid
- Program 175 – Rural Health Professional Incentive Programs/Aid
- Program 176 – Nursing Incentives/Aid
- Program 178 – Professional Licensure/Operations
- Program 250 – Juvenile Services/Operations
- Program 344 – Children's Health Insurance/Aid
- Program 347 – Public Assistance/Aid
- Program 348 – Medical Services/Aid
- Program 350 – Child Abuse Prevention/Operations
- Program 350 – Child Abuse Prevention/Aid
- Program 354 – Child Welfare/Aid
- Program 359 – Bridge to Independence/Operations
- Program 359 – Bridge to Independence/Aid
- Program 365 – Mental Health – Regional Centers/Operations
- Program 421 – Beatrice State Developmental Center/Operations
- Program 424 – Developmental Disability/Aid
- Program 502 – Public Health Grants/Aid
- Program 514 – Health and Medical Assistance/Aid
- Program 559 – Care Management/Aid
- Program 571 – Aging Services/Aid
- Program 621 – Stem Cell Research/Operations
- Program 621 – Stem Cell Research/Aid
- Program 622 – Cancer Research/Operations
- Program 622 – Cancer Research/ Aid
- Program 623 – Biomedical Research/Aid
- Program 624 – Health Information Exchange/Operations

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGENCY-ADMINISTERED FUNDS

- Fund 22010 – Organ and Tissue Donor Awareness and Education Fund (expended in Prog. 033)
- Fund 22020 – Rural Health Professional Incentive Fund (expended in Prog. 175)
- Fund 22030 – Nebraska Emergency Medical Services Operations Fund (expended in Prog. 033)
- Fund 22501 – Nebraska Opioid Recovery Trust Fund (Expended in Progs. 033 and 038)
- Fund 22502 – Nebraska Opioid Prevention and Treatment Fund (Expended in Progs. 033 and 038)
- Fund 22503 – Nebraska Opioid Treatment Infrastructure Fund (Expended in Progs. 033 and 038)
- Fund 22510 – Nursing Facility Quality Assurance Fund (expended in Progs. 033 and 348)
- Fund 22530 – School District Reimbursement Cash Fund (expended in Prog. 365)
- Fund 22545 – HCBS Enhanced FMAP (Expended in Prog. 033 and 348)
- Fund 22550 – Health and Human Services Cash Fund (expended in Progs. 033, 038, 179, 250, 365, 421, 424, 514, 519, and 622)
- Fund 22559 – Health Care Homes for the Medically Underserved Fund (expended in Prog. 33)
- Fund 22575 – Patient Safety Cash Fund (expended in Prog. 178)
- Fund 22585 – Managed Care Excess Profit Fund (expended in Prog. 033 and 348)
- Fund 22590 – Nursing Faculty Student Loan Fund (expended in Prog. 176)
- Fund 22640 – Health Care Cash Fund (expended in Prog. 30, 033, 038, 250, 344, 347, 348, 424, 502, 514, 621, 623, 621, 623)
- Fund 22650 – Child Abuse Prevention Fund (expended in Prog. 350)
- Fund 22671 – Behavioral Health Services Fund (expended in Prog. 038)
- Fund 22680 – ICF-DD Reimbursement Protection Cash Fund (expended in Progs. 033, 348 and 424)
- Fund 22690 – Nursing Facility Penalty Cash Fund (expended in Prog. 348)
- Fund 27270 – Homeless Shelter Assistance Trust Fund (expended in Prog. 033 and 347)
- Fund 28000 – Professional and Occupational Credentialing Cash Fund (expended in Progs. 033 and 178)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGENCY EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	261,698,751	314,338,048	324,320,770	330,539,167
Cash	33,581,619	29,548,600	38,572,889	55,207,966
Federal	346,259,774	356,830,708	355,042,712	386,638,259
Revolving	0	0	0	0
Total Operations	641,540,144	700,717,356	717,619,154	772,385,392
STATE AID:				
General	1,367,733,619	1,589,009,428	1,623,391,490	1,667,226,773
Cash	84,436,826	116,995,319	210,897,377	238,949,373
Federal	2,741,773,451	3,321,551,968	3,161,579,226	3,088,264,575
Total State Aid	4,193,943,896	5,027,556,715	5,027,556,715	4,994,440,721
TOTAL FUNDS:				
General	1,629,432,370	1,903,347,476	1,947,712,260	1,997,765,940
Cash	118,018,445	146,543,919	249,470,266	294,157,339
Federal	3,088,033,225	3,678,382,676	3,516,621,938	3,474,902,833
Revolving	0	0	0	0
TOTAL EXPENDITURES:	4,835,484,040	5,728,274,071	5,713,804,464	5,766,826,112
FTEs	4,518.65	4,729.50	4,810.10	5,155.90

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 030: TOBACCO PREVENTION AND CONTROL/OPERATIONS

PROGRAM PURPOSE

This program was created in LB 1436 in the 2000 legislative session. Cash funds are from the Health Care Cash Fund and are appropriated as determined by the Legislature.

This program provides technical assistance to communities, funds programs targeted to youth, conducts media campaigns and offers a tobacco cessation help line.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,310,340	2,095,797	2,269,867	2,798,311
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,310,340	2,095,797	2,269,867	2,798,311
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 033: CENTRAL OFFICE/OPERATIONS

PROGRAM PURPOSE

This program contains the personal services and operating expenses for six divisions and the administrative support functions which support the agency. The divisions are: Operations, Public Health, Children and Family Services, Medicaid and Long-Term Care, Behavioral Health, and Developmental Disabilities. The activities are far ranging and include the majority of the non-institutional employees and operating expenses.

Operations

The office of the Chief Executive Officer supports the administrative salaries, benefits, and operating expenses of the Department.

Public Health

The Division of Public Health combines the elements of public health, health data, community health and health licensure.

Children and Family Services

The operations and administration of economic assistance, child support enforcement, and child welfare are contained in this program. This includes the five service areas and all local offices that are responsible for the delivery of individual and community services.

Medicaid and Long Term Care

The Division of Medicaid and Long-Term Care administers Medicaid, Medicaid Expansion, Children's Health Insurance Program (CHIP), and two programs in the State Unit on Aging, care management and aid distributed to the Area Agencies on Aging (AAAs).

Behavioral Health

The Division of Behavioral Health administers, provides funding and oversight for community-based services through six local Behavioral Health Regions, Tribes, or direct contract for the provision of emergency services, community mental health and substance use disorder prevention and treatment services. The Division funding is primarily focused on services for individuals who do not have Medicaid and do not have insurance. As the federally designated state mental health and substance use authority, the Division of Behavioral Health serves as behavioral health system strategist.

Developmental Disabilities

The Division of Developmental Disabilities performs a multitude of tasks to support Nebraskans with developmental disabilities, aged and individuals with disabilities and those with traumatic brain injuries including: a) contracting with, and providing general oversight of, community-based service providers; b) developing and implementing a comprehensive and integrated statewide plan for services; and c) administering four Home and Community-Based Medicaid Waivers.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 033: CENTRAL OFFICE/OPERATIONS (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	160,314,357	197,866,536	192,414,914	192,644,584
Cash	20,069,221	14,020,274	19,027,413	34,374,209
Federal	328,377,943	326,599,832	316,913,126	343,425,376
Revolving	0	0	0	0
Total Operations	508,761,521	538,486,642	528,355,453	570,444,169
FTEs	3,290.00	3,481.10	3,533.10	3,613.90

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 038: BEHAVIORAL HEALTH/AID

PROGRAM PURPOSE

The department is responsible for distributing behavioral health state aid for community mental health and substance abuse services. The Division of Behavioral Health Services is responsible for planning, determining the allocation of resources and the administration of aid to communities. The Division provides leadership for the state's mental health and substance abuse program. The Division administers the aid through contracts with the six regional governing boards and direct contracts with providers.

Contracts are managed through utilization review, quality of care review, program fidelity audits and consumer input. Contracts include both fee-for-service and non-fee-for-service payments. Service provisions falls into four levels of care based on intensity of service: 1) emergency, 2) assessment/evaluation, 3) non-residential and 4) residential.

The majority of federal funds received for behavioral health services are from SAMSHA's Mental Health Services Block Grant and Substance Abuse Services Block Grant.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	48,449,957	67,814,570	59,919,377	64,790,295
Cash	7,916,262	19,964,358	10,861,409	14,945,859
Federal	16,600,045	16,581,359	14,317,758	17,394,108
Revolving	0	0	0	0
Total State Aid	72,966,264	104,360,287	85,098,544	97,130,262
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 175: RURAL HEALTH PROFESSIONAL INCENTIVE PROGRAMS/AID

PROGRAM PURPOSE

The Nebraska Loan Repayment Program provides for repayment of commercial or government student loans for physicians, nurse practitioners, physician assistants, dentists, psychologists, licensed mental health practitioners, occupational therapists, physical therapists, and pharmacists who practice in designated shortage areas for three years. A local match equal to the amount provided by the state is required. This match requirement has been suspended for the duration of LB 1014 (2022) ARPA dollars (\$5,000,000).

The Nebraska Loan Repayment Program provides for repayment of commercial or government student loans for physicians, nurse practitioners, physician assistants, dentists, psychologists, licensed mental health practitioners, occupational therapists, physical therapists and pharmacists who practice in designated shortage areas for three years. A local match equal to the amount provided by the state is required.

The statute authorizes the maximum amounts for the student loans and loan repayment. The Rural Health Advisory Commission establishes limits based on the available appropriations

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	1,290,405	2,006,617	1,914,189	2,156,078
Cash	2,231,083	1,884,805	2,422,882	1,486,939
Federal	435,569	1,679,979	2,199,099	2,193,513
Revolving	0	0	0	0
Total State Aid	3,957,057	5,571,401	6,536,170	5,836,530
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 176: NURSING INCENTIVES/AID

PROGRAM PURPOSE

LB 146, passed in the 2005 session, created the Nursing Faculty Student Loan Act. Under the act, loans may be made by the department for educational expenses of a qualified student who agrees in writing to engage in nursing instruction in an approved nursing program for two years of full-time nursing instruction for each year a loan is received.

General funds for the Nursing Faculty Student Loan Act were provided in FY 2007 only. A one-dollar fee was temporarily placed on nursing licenses to fund these loans. The program is authorized to accept donations.

An appropriation of \$5 million from American Rescue Plan Act (ARPA) funding to administer a nursing student scholarship program occurred in FY23.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	0	1,024,680	1,980,287	1,974,467
Revolving	0	0	0	0
Total Operations	0	1,024,680	1,980,287	1,974,467
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 178: PROFESSIONAL LICENSURE/OPERATIONS

PROGRAM PURPOSE

The Licensure Unit issues new, renewal and reinstated credentials, provides administrative support to the licensing boards, administers the Licensee Assistance Program and monitors compliance with disciplinary sanctions. The professions, occupations, and businesses that are regulated include: Acupuncturists; Alcohol and Drug Counselors; Asbestos Service Workers and Businesses; Assisted Living Administrators; Athletic Trainers; Audiologists; Speech-Language Pathologists; Behavioral Analysts and Assistants; Cancer Drug Repository Programs; Child Caring & Placing Agencies; Cosmetologists; Body Artists; Electrologists; Estheticians; Nail Technologists; Cosmetology and Nail Schools and Salons; Body Art Establishments; Chiropractors; Dentists; Dental Hygienists; Dental Assistants; Dialysis Patient Care Technicians; Early Childhood Family Child Care Homes I and II; Early Childhood Care Centers, School Age Only Centers, and Preschools; Emergency Medical Care Technicians, Paramedics, and First Responders; Emergency Medical Care Training and Service Providing Agencies; Environmental Health Specialists; Embalmers and Funeral Directors; Funeral Establishments; Crematories; Genetic Counselors; Hearing Instrument Specialists; Lead Abatement Workers and Firms; Medication Aides; Medical Nutrition Therapists; Physicians; Osteopathic Physicians; Physician Assistants; Mental Health Practitioners; Independent Mental Health Practitioners; Social Workers; Professional Counselors; Marriage and Family Therapists; Massage Therapists; Massage Therapy Schools, Instructors, and Establishments; Medical Radiographers; Limited Radiographers; Registered Nurses; Licensed Practical Nurses; Advanced Practice Registered Nurses – Nurse Practitioners, Certified Nurse Midwives, Certified Registered Nurse Anesthetists and Clinical Nurse Specialists; Nursing Home Administrators; Nurse Aides; Optometrists; Occupational Therapists; Occupational Therapy Assistants; Peer Support Specialists; Perfusionists; Podiatrists; Pharmacists, Pharmacist Interns and Pharmacy Technicians; Pharmacy Businesses; Physical Therapists; Physical Therapy Assistants; Psychologists, Radon Measurement and Mitigation Specialists and Firms; Respiratory Care Practitioners, Surgical First Assistants; Veterinarians; and Veterinary Technicians. Most credentials are renewed every two years.

The Investigations Unit receives an average of 3,000 complaints annually against credentialed persons. The Investigations Unit conducts investigations of those complaints alleging violations of the credentialing laws. It reports the results of its investigations to the credentialing boards, which, in turn, recommend disposition of the complaint to the Attorney General.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	34,471	72,135	16,859	14,800
Cash	6,035,274	6,817,182	7,357,855	10,670,583
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	6,069,745	6,889,317	7,374,714	10,685,383
FTEs	49.00	46.00	53.30	49.90

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 250: JUVENILE SERVICES/OPERATIONS

PROGRAM PURPOSE

Beginning in FY 13 and the passage of LB 561, passed in the 2013 Legislative Session, the Office of Juvenile Services is responsible only for youth committed to the Youth Rehabilitation and Treatment Centers. Juvenile Parole and community-based services were moved to State Probation under the Supreme Court.

The Youth Rehabilitation and Treatment Centers provide institutional treatment for juveniles. The YRTC at Geneva historically provided treatment for female juveniles and the YRTC at Kearney served only males. In 2019, the girls were moved to the YRTC at Kearney due to the conditions of the housing units on the Geneva campus. In 2020 the YRTC – Geneva was changed to serve only girls transitioning out of the system. The Geneva YRTC is no longer used as a YRTC. In the spring of 2021, a girls-only facility was opened in Hastings. Additionally, the department contracted with Lancaster County for a treatment facility at the Lancaster County Detention Center for boys and girls with high acuity behavioral needs. The YRTC – Kearney serves only boys.

Juveniles adjudicated as delinquent by the various courts of the state and under age 18 at the time of their adjudication may be placed in one of the facilities. They must be released on or before their 19th birthday.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	24,254,490	26,834,742	28,369,862	29,880,408
Cash	859,490	800,744	1,136,304	1,183,004
Federal	929,048	1,086,855	1,028,969	449,046
Total Operations	26,043,028	28,722,341	30,535,135	31,512,458
FTEs	252.00	259.50	271.60	294.20

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 344: CHILDREN’S HEALTH INSURANCE/AID

PROGRAM PURPOSE

Title XXI of the Social Security Act, enacted in 1997 by the Balanced Budget Act, authorized federal grants to states for provision of child health assistance to uninsured, low-income children. The program is jointly financed by the federal and state governments and administered by the states. Within federally appropriated amounts, CMS provides states an enhanced federal match for Children’s Health Insurance Program (CHIP). Within broad federal rules, each state decides eligible groups, types and ranges of services, payment levels for benefit coverage, and administrative and operating procedures. CHIP operates using the same delivery system, benefit package, and regulations as Medicaid. A Separate CHIP (SCHIP) was established in 2012 to implement LB599. The SCHIP provides medical coverage for unborn children of pregnant women who are not Medicaid eligible.

Eligibility

Children from birth up to age 19 in households with adjusted incomes up to 213% of the Federal Poverty Level and unborn children in households with adjust incomes up to 197% of the Federal Poverty Level are eligible for payment of medical care. Program 344 includes the children whose income falls between the standards in effect prior to the implementation of CHIP and 213% of the FPL. Program 348 includes the children who meet the earlier income standards. No resource test is applied in determining eligibility.

Services

The benefit package for CHIP is the same as for the core Medicaid Program. The primary services utilized by the CHIP population are inpatient hospital services, physician care, dental treatment, and prescribed drugs. Early and Periodic Screening, Diagnosis, and Treatment (EPSDT), which provides necessary preventive and treatment services to children, is federally mandated.

Service Delivery

Medicaid services are delivered through an integrated managed care program called Heritage Health. Heritage Health encompasses physical health, behavioral health and pharmacy into a single comprehensive and coordinated delivery system for Medicaid, CHIP, and SCHIP enrollees. The three contractors are Nebraska Total Care, UnitedHealthcare Community Plan and Healthy Blue. Dental services are provided under a separate prepaid ambulatory health plan (PAHP) contract with MCNA Dental.

PROGRAM EXPENDITURES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	20,190,556	24,680,647	26,781,355	31,415,319
Cash	6,835,700	5,640,507	7,675,251	7,405,662
Federal	81,821,286	86,527,458	90,731,030	92,495,387
Revolving	0	0	0	0
Total State Aid	108,847,542	116,848,612	125,187,636	131,316,368
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 347: PUBLIC ASSISTANCE/AID

PROGRAM PURPOSE

Child welfare-related programs were moved to a separate budget program 354 beginning in FY13. The following programs are included in Program 347:

Supplemental Nutrition Assistance Program (SNAP) (formerly the Food Stamp Program): provides food assistance benefits to low-income households in Nebraska. The benefits of this program are 100% federally funded.

SNAP Employment and Training: provides job search training and support services for unemployed or under-employed SNAP recipients. This program is funded mostly by federal funds with some state matching funds.

Aid to the Aged Blind and Disabled (AABD): provides direct cash assistance to needy persons in addition to the Federal SSI Program to bring the income of the aged, blind or disabled individual up to the need standards in Nebraska. This is a state funded program.

The Temporary Assistance for Needy Families (TANF): Administered as Aid to Dependent Children (ADC) and Employment First (EF). Provides assistance to needy families so that children may be cared for in their own homes or in the home of relatives, and encourages the formation and maintenance of two-parent families. This program has a mix of state and federal funds.

- Aid to Dependent Children (ADC): provides a cash grant to families who meet state promulgated financial and non-financial eligibility requirements. The purpose of ADC is to provide assistance to needy families so that children can be cared for in their own homes and to reduce the dependency of needy parents by promoting job preparation, work, and marriage.
- Employment First (EF): provides temporary, transitional support for Nebraska families so that economic self-sufficiency is attained in as expeditious a manner as possible through the provision of training, education and employment preparation.

Community Services Block Grant: ensures that federal dollars are designated to provide the base funding for nine Community Action Agencies to assist low-income persons and families to become economically self-sufficient. This program is federally funded.

Child Care Subsidy: assists families in becoming self-sufficient by providing child care options for their children that are accessible, affordable and of quality. The program also assists families in understanding, identifying, and selecting quality child care options for their children; and implements a coordinated early care and education delivery system which supports quality care environments for children. This program has a mix of state and federal funds.

Emergency Assistance: provides financial assistance to needy families who have at least one minor child in the home, who are threatened with unforeseen crises, such as discontinuation of utilities, imminent eviction from the family home, or lack of food. The Emergency Assistance program provides help through assistance payments that alleviate the crisis situation. Support is also available for home furnishings, moving expenses, transportation and medical expenses not covered by Medicaid. Assistance is available once in a 12-month period. The maximum amount is equal to the ADC payment standard for the family's size.

Low-Income Home Energy Assistance Program (LIHEAP): provides assistance payments on behalf of vulnerable low-income Nebraskans for assistance with fuel bills for heating and cooling and also with weatherization costs. This program is funded by federal funds.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 347: PUBLIC ASSISTANCE/AID (CONT'D.)

Medically Handicapped Children's Program (MHCP): provides family-focused service coordination/case management, specialty medical team evaluations for children in local areas, access to specialty physicians and payment for treatment services. This program is funded by a combination of federal and state funds.

Disabled Person and Family Support Program: coordinates and purchases services and items to encourage employable disabled people who live independently to remain or become employed and assist disabled adults who reside in an independent living situation to maintain their maximum level of independence and prevent out of home placement. This program is funded by state funds.

Social Services Block Grant: provides supports to enable clients; 1) to experience the optimal level of health, safety and independence in a healthy and safe home environment; 2) to be able to receive ongoing support from unpaid caregivers; and 3) to prevent, reduce or eliminate the risk of abuse, neglect and exploitation. Services to the elderly and persons with disabilities include adult day care, chore services, home-delivered and congregate meals and transportation. This is a federal and state funded program.

Refugee Assistance: provides assistance to refugees who are not eligible for a categorical program to achieve self-sufficiency as quickly as possible and to assist with financial and medical assistance during initial resettlement in the United States. This program is federally funded.

Nebraska Homeless Assistance Program: provides funding to ensure that individuals and families who are homeless or at-risk of homelessness have safe, appropriate housing and services. This program is funded by a mix of cash and federal funds. The cash is generated as a result of fees collected from the documentary stamp tax and deposited into the Homeless Shelter Assistance Trust Fund.

Nebraska Lifespan Respite Services Program: provides short-term relief to primary family caregivers from the demands of ongoing care for an individual with special needs. The Lifespan Respite Services Program provides assistance to help families with loved ones with special needs (from birth through death) to pay for respite care. Families choose their providers and service setting, decide how much to pay per hour or per day, and set their own schedules. This program can help only those families who do not receive respite services from any other governmental program. This is a cash program funded from the Nebraska Health Care Cash Fund.

State Disability Program (Medical and Maintenance): provides medical assistance coverage and monthly maintenance payments to individuals with disabilities that have been denied Supplemental Security Income (SSI) by the Social Security Administration because their disability is expected to last less than 12 months and are ineligible to receive Medicaid services in their own right. If the disability lasts beyond twelve months, the person qualifies for Social Security and Medicare. This is state funded program.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	71,469,727	87,918,812	61,327,457	64,700,693
Cash	2,967,313	2,997,026	3,906,174	3,886,021
Federal	271,746,354	271,804,711	243,057,904	214,022,674
Revolving	0	0	0	0
Total State Aid	346,183,394	362,720,549	308,291,535	282,609,388
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 348: MEDICAL SERVICES/AID

PROGRAM PURPOSE

Originally enacted in 1965 under Title IIX of the Social Security Act, Medicaid is a public health program that provides coverage for low-income individuals. The program is operated in joint partnership between the federal government and the states. It is an entitlement program that pays for medical care for qualified low-income persons who meet the eligibility requirements.

At the federal level, Medicaid is administered by the Centers for Medicare and Medicaid Services (CMS). CMS provides federal funding to states based upon a formula that is calculated and adjusted annually. CMS also pays a portion of the state's administrative costs. The percentage is 50% or more depending upon the specific administrative function.

Program 348 is the budget unit that directly supports the reimbursement and prospective payment of health care services for eligible Medicaid members.

Eligibility

Nebraska provides Medicaid coverage to qualified low-income individuals in the following categories: Children, parent/caretaker relatives, expansion adults, individuals over the age of 65, and individuals with disabilities.

- Eligibility for children is based on income and varies by age.
- Pregnant women are eligible for Medicaid up to 194% of the federal poverty level (FPL).
- Adults age 19 through 64, whose income is at or below 138% FPL.
- Parent/Caretaker relatives are eligible for Medicaid with incomes up to 58% of the federal poverty level.
- Individuals who are aged (over the age of 65), blind, or have been determined disabled by social security administration are eligible with income up to 100% of the federal poverty level. Resource limits are applied to these groups,
- Individuals who are age 65 and older who have been determined disabled by the Social Security Administration and are receiving a social security income (SSI) payment, or who qualify for State Supplement cash benefits are automatically eligible for Medicaid.

Modified eligibility criteria apply to certain specialty populations, such as employed individuals who are disabled and women with breast or cervical cancer.

Services

CMS requires states to cover specific services commonly referred to as "mandatory" services. States may also elect to cover additional services from an array of "optional" services.

However, many services defined in statute as "optional" such as home and community-based waiver services have become mandatory in practice due to legal interpretations and court rulings. The services provided by Nebraska Medicaid are governed by the Medicaid State Plan. To be eligible for federal matching funds, a service must be approved by CMS in the State Plan. Services can be added to the state Medicaid program through an amendment process with CMS.

States are further allowed to expand services beyond the traditional array to encompass non-medical health-related services through a waiver process. Waivers govern services delivered to specific populations and must be approved by the federal government every few years.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 348: MEDICAL SERVICES/AID (CONT'D.)

Service Delivery

The majority of Medicaid clients receive physical health, behavioral health, and pharmacy services through three integrated health plans in a program called Heritage Health. The three contractors are Nebraska Total Care, United Healthcare Community Plan and Molina. Dental services are provided under a separate Prepaid Ambulatory Health Plan (PAHP) contract with MCNA Dental. Long-term care services are not included in managed care. New managed care contracts are being competitively reprocured and will include integrating dental into the existing integrated Heritage Health Program.

Home and Community Based Waivers are service systems whereby eligible persons are offered the choice of receiving home and community-based services or entering a nursing facility. These waivers allow Medicaid funding to be used to purchase services such as adult day, assisted living, assistive technology, home-delivered meals and respite.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	880,221,931	1,033,485,537	1,049,600,811	1,074,176,927
Cash	21,304,786	39,754,209	135,057,525	160,092,398
Federal	2,244,801,756	2,749,757,511	2,621,642,523	2,234,683,735
Revolving	0	0	0	0
Total State Aid	3,146,328,473	3,822,997,257	3,806,300,859	3,468,953,060
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 350: CHILD ABUSE PREVENTION/OPERATIONS

PROGRAM PURPOSE

A nine-member board, nominated by the Governor and approved by the Legislature, awards the grants from the Nebraska Child Abuse Prevention Fund. The board's duties include disbursement of funds, community education, information exchange, priority setting and technical assistance. A fee of one dollar on birth certificates and a \$25 dissolution of marriage fee are used to fund this program.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	41,962	53,873	6,867	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	41,962	53,873	6,867	0
FTEs	0.00	0.00	0.00	0.00

PROGRAM 350: CHILD ABUSE PREVENTION/AID

PROGRAM PURPOSE

The Nebraska Child Abuse Prevention Fund was created in 1986 by the legislature in recognition of the need to make the prevention of child abuse and neglect a priority. The Department of Health and Human Services is required to submit an annual report to the Legislature regarding disbursements of the fund. The annual reports can be found on the Nebraska Legislature's website.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	357,023	273,144	345,023	377,352
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	357,023	273,144	345,023	377,352
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 350: CHILD ABUSE PREVENTION FUND **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	398,985	327,017	351,890	377,352
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	398,985	327,017	351,890	377,352

PROGRAM 354: CHILD WELFARE/AID

PROGRAM PURPOSE

Beginning July 1, 2012, child welfare-related programs were moved from Program 347 to a separate budget program. The following programs are included in Program 354:

Child Welfare: Provides services that work to ensure that the abused, neglected, dependent, and/or delinquent children are safe from harm or maltreatment living in a permanent healthy nurturing and caring environment with a stable family and that the effects of harm to the child or youth are diminished, and communities are safe from harm by these children or youth. This is a state and federally funded program. Prior to July, 2022, case management in the Eastern Service Area was handled through a contractual arrangement, most recently by St. Francis Ministries. The case management costs for the Eastern Service Area were included in this appropriation. Saint Francis Ministries began transitioning cases to the state on January 1, 2022. The process was completed by June 30, 2022. The funding for state-provided case management was transferred to Program 033.

Subsidized Adoption & Guardianship: Provides ongoing financial and health care supports to families that establish permanency for children who were in foster by obtaining a guardianship or adoption.

Domestic Violence: Provides services to individuals to assist them in breaking free of their abuser and to establish a healthy and safe environment for themselves and their children. Funding is provided to community-based programs to provide comprehensive support services shall include, but not be limited to: (1) emergency services for victims of abuse and their families; (2) support programs that meet specific needs of victims of abuse and their families; (3) education, counseling, and supportive programs for the abuser; (4) programs to aid in the prevention and elimination of domestic violence, which shall include education and public awareness; and (5) assistance in completing the standard petition and affidavit forms for persons who file a petition and affidavit for a protection order.

Educational Assistance to State Wards: Provides school districts reimbursement by the state for the cost of educational services and transportation for children who are state or court wards when those services are provided outside the child's resident school district and the child is in out-of-home care other than foster family care.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 354: CHILD WELFARE/AID, (CONT'D)

Post Adoption/Guardianship: Provides support on a voluntary basis after a family has adopted or agreed to be a guardian for a child or teen who had previously been in the state's care. Families are helped to address any issues that come up so the adoption or guardianship remains strong. Families who have adopted or are guardians for youth who were state wards can access assistance 24-hours a day, seven days a week. Families can be connected to respite care, mentoring, counseling, classes, support groups and more.

Protection and Safety Programs: Includes funding for the coordinators at the child advocacy centers, for law enforcement and medical professionals on child abuse and neglect issues, public education and awareness, and home visitation programs.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	180,738,002	188,314,803	209,162,515	198,805,243
Cash	0	0	0	0
Federal	47,528,148	45,651,770	64,782,576	83,661,278
Revolving	0	0	0	0
Total State Aid	228,266,150	233,966,573	273,945,091	282,466,521
FTEs	0.00	0.00	0.00	0.00

PROGRAM 359: BRIDGE TO INDEPENDENCE/OPERATIONS

PROGRAM PURPOSE

Young people are eligible for Bridge to Independence who have obtained the age of 19, were in an out-of-home placement or discharged to independent living or after age 16 had a kinship guardianship assistance agreement. The young person must be completing secondary education or a General Equivalent Degree, enrolled in postsecondary or vocational education, employed for at least 80 hours per month, participating in a program designed to promote employment or is incapable of doing any of the activities due to a medical condition.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	155,712	76,595	167,901	169,576
Cash	0	0	0	0
Federal	503,671	485,723	484,091	561,546
Revolving	0	0	0	0
Total Operations	659,383	562,318	651,992	731,122
FTEs	10.00	10.00	7.50	8.30

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 359: BRIDGE TO INDEPENDENCE/AID

PROGRAM PURPOSE

Extended services and support include medical care if the young person is eligible for Medicaid, monthly maintenance payments and case management.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	1,362,023	2,025,837	1,654,546	2,433,852
Cash	0	0	0	0
Federal	1,720,929	515,600	786,153	571,798
Revolving	0	0	0	0
Total State Aid	3,082,952	2,541,437	2,440,699	3,005,650
FTEs	0.00	0.00	0.00	0.00

PROGRAM 359: BRIDGE TO INDEPENDENCE TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	1,517,735	2,102,432	1,822,447	2,603,428
Cash	0	0	0	0
Federal	2,224,600	1,001,323	1,270,244	1,133,343
TOTAL	3,742,335	3,103,755	3,092,691	3,736,771

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 365: MENTAL HEALTH – REGIONAL CENTERS/OPERATIONS

PROGRAM PURPOSE

The Lincoln Regional Center (LRC) provides short-term inpatient mental health services and psychosocial rehabilitation to adults with serious and severe and persistent mental illness. The Forensic Mental Health Program at LRC serves adults from the entire state who are in need of the most restrictive treatment. LRC conducts outpatient evaluations for competency and sanity and inpatient services for those found not responsible by reason of insanity, convicted sex offenders, court ordered inpatient evaluations, and those committed by the Mental Health board, deemed to be of danger to themselves or others who cannot be treated in a less restrictive environment. On occasion, LRC also provides treatment for juveniles with severe and persistent mental health. Youth are segregated from the adult population.

The Whitehall Program in Lincoln is a Psychiatric Residential Treatment Center (PRTF) that provides services to adolescent males who have been adjudicated and have sexually harmed others. Whitehall is licensed through the LRC. Male adolescents, who were previously served at the Hastings Regional Center, were moved to Whitehall in October 2021. Many of these youth have interfaced with the justice system and received previous SUD treatment or serve youth who are unable to be served in a community-based SUD program.

The Norfolk Sex Offender Treatment operates a sex offender treatment program to serve persons who have completed their sentences at the Department of Corrections, but who continue to pose a threat of harm to others. As individuals progress through a phase program, they may be transferred to LRC for the final phases of treatment.

NOTE: The Hastings Regional Center is now occupied by female youth that have been transferred to this facility from the YRTC in Geneva.

The primary sources of cash and federal funds for the Regional Centers for adults (LRC & NRC) are from patients, county payments, private insurance, and some Medicare funds. The primary sources for youth facilities (Whitehall) are payments by Medicaid, parents, schools, counties, State Probation, and private insurance.

Concerted efforts have been made to reallocate regional center funding for the development and provision of community-based services.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	66,896,208	79,794,440	91,291,050	91,987,350
Cash	2,523,779	4,136,118	4,255,875	4,328,504
Federal	2,588,699	9,362,983	6,952,571	11,594,642
Revolving	0	0	0	0
Total Operations	72,008,686	93,293,541	102,499,496	107,910,496
FTEs	698.25	707.73	750.10	915.40

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 421: BEATRICE STATE DEVELOPMENTAL CENTER/OPERATIONS

PROGRAM PURPOSE

The two Intermediate Care Facilities on the campus at the Beatrice State Developmental Center (BSDC) provide 24-hour habilitative, residential, medical, and consultative services for individuals with intellectual disabilities.

BSDC also provides outreach services through consultation, on-site community treatment, and, when necessary, short-term in-patient habilitative services. In addition, the Center provides human resource development and technical assistance through on-campus activities such as student internships, specialized workshops, and community learning opportunities. Each person served is challenged to achieve independence, realize personal goals, develop meaningful relationships, and be safe, healthy, happy, and respected. BSDC also serves as an expert resource for community-based service providers and for persons with developmental disabilities (and their families) who are receiving community-based services throughout Nebraska.

Medicaid funds are the primary source of federal funds. Cash funds are received from payments by parents, patients, schools, counties, and insurance companies.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	10,043,513	9,693,600	8,091,302	11,649,496
Cash	1,458,797	1,339,973	4,243,335	1,552,983
Federal	13,860,413	18,270,635	18,903,434	18,451,580
Revolving	0	0	0	0
Total Operations	25,362,723	29,304,208	31,238,071	31,654,059
FTEs	222.50	217.70	194.10	273.60

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 424: DEVELOPMENTAL DISABILITY/AID

PROGRAM PURPOSE

The department is responsible for distributing the aid in this program to contracted providers. The Developmental Disabilities System is a statewide program to provide specialized services to persons with developmental disabilities. Service eligibility determinations and funding authorizations are the responsibility of the Developmental Disabilities System. A statewide network of community-based providers provides services. Service providers must be certified prior to contracting and receiving Department administered funds.

The federal funds in this program are Medicaid funds. The cash funds sources include funds from the tobacco settlement fund, the ICF/IID provider tax per Neb. Rev. Statute 68-1804, and funds from individuals that are assessed an ability to pay for services.

Based on LB 1014 which designated use of \$47.5 million in ARPA funding, a 9% increase in the first FY 23 will be applicable effective July 1, 2022 through June 30, 2023 (estimated to cost \$20 million). It was the intent of the Legislature that future rate increases be applied in decreasing amounts in subsequent years.

LB 1412 in 2024 reduced the ARPA funding from LB 1014 by \$27.5 million (\$15 million for FY2023-24 and \$12.5 million for FY2024-25) but replaced the funding with the standard fund mix of General Funds (\$10 million) and Federal Funds (\$17.5 million)

LB 1412 also specified that beginning in FY2024-25 the Federal Funds used for Program 424 shall be reported in Program 424 rather than Program 348, Medical Services, also known as Medicaid.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	136,263,951	152,564,047	183,812,530	202,451,607
Cash	5,331,988	5,342,000	8,063,025	11,696,517
Federal*	0	19,995,679	0	308,333,247
Revolving	0	0	0	0
Total State Aid	141,595,939	177,901,726	191,875,555	522,481,371
FTEs	0.00	0.00	0.00	0.00

*Federal Medicaid funds are in Program 348 until FY2024-25

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 502: PUBLIC HEALTH GRANTS/AID

PROGRAM PURPOSE

This budget program contains funding for public health departments, minority health and federally-qualified community health centers.

The Public Health Grant Program was enacted in 2001 as part of LB 692. The intent of this program is to ensure that all people in Nebraska are covered by a county or district health department. All public health departments funded under this program must provide the following: 1) assessing the health needs of the population, 2) developing policies and formulating strategies to address these needs, and 3) assuring that services are available to meet the health needs of the entire population.

Each local public health department shall include the essential elements in carrying out the core public health functions to the extent applicable within its geographically defined community and to the extent funds are available. The essential elements include, but are not limited to, (a) monitoring health status to identify community health problems, (b) diagnosing and investigating health problems and health hazards in the community, (c) informing, educating, and empowering people about health issues, (d) mobilizing community partnerships to identify and solve health problems, (e) developing policies and rules that support individual and community health efforts, (f) enforcing laws, rules, and regulations that protect public health and the environment and ensure safety, (g) linking people to needed medical and mental health services and assuring the provision of health care when not otherwise available, (h) assuring a competent workforce within the health care industry and the public health departments, (i) evaluating effectiveness, accessibility, and quality of services within the health care industry and the public health departments, and (j) researching to gain new insights and innovative solutions to health problems.

Funding is also provided to federally qualified community health centers to improve access to underserved populations. Funds are distributed to each of the seven centers in the state. Minority health funding provides services to counties with a minority population exceeding five percent in the first and third congressional districts and to the federally qualified health clinics in the second congressional district.

LB 1014 (2022) provided one-time funding to local health departments and to establish an HIV pre-exposure prophylaxis (PrEP) program in Prog. 502. This include \$500,000 for HIV Surveillance & Prevention and \$10,000,000 for Local Public Health Departments.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	9,767,468	11,328,939	11,285,695	11,275,827
Cash	8,554,604	9,670,392	9,768,474	9,039,237
Federal	0	1,369,108	2,864,848	6,103,156
Revolving	0	0	0	0
Total State Aid	18,322,072	22,368,439	23,919,017	26,418,220
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 514: HEALTH AND MEDICAL ASSISTANCE/AID

PROGRAM PURPOSE

Health Aid promotes public health activities which enhance the health of families through education, prevention of disease, reduction of morbidity and mortality, and facilitates access to appropriate health related services. The following programs are in this budget program:

- ◆ Chronic Renal Disease
- ◆ Ryan White HIV/AIDS Prevention
- ◆ AIDS-Drugs (Ryan White program)
- ◆ Housing Opportunities for Persons with AIDS (HOPWA)
- ◆ The Breast and Cervical Cancer Screening Program ("Every Woman Matters")
- ◆ Colon Cancer Screening Program
- ◆ Diabetes
- ◆ Commodity Supplemental Food
- ◆ Immunization
- ◆ Newborn Screening and Genetics
- ◆ Amino acid-based elemental formula reimbursement
- ◆ Reproductive Health
- ◆ Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
- ◆ Commodity Supplemental Food Program (CSFP)
- ◆ Nebraska Council on Developmental Disabilities
- ◆ Childhood Lead Prevention
- ◆ Native American Public Health Act
- ◆ Preventive Health and Health Services Block Grant
- ◆ Comprehensive Cancer Control
- ◆ External Maternal and Child Health Services (MCHS) Grants
- ◆ Sexually Transmitted Disease Program
- ◆ Tuberculosis Program
- ◆ Emergency Medical Services Program
- ◆ Disability Rights Nebraska for citizen advocacy
- ◆ Statewide drug disposal
- ◆ Evidence-based home visiting
- ◆ Perinatal Quality Improvement Program
- ◆ Emergent disease response aid (including COVID-19)
- ◆ Critical Incident Stress Management (CISM)
- ◆ Brain Injury Assistance Program
- ◆ State Rural Health
- ◆ Indoor Radon
- ◆ Arboviral
- ◆ Biological Terrorism
- ◆ Promoting Integration of Primary and Behavioral Health Care (PIPBHC)
- ◆ Poison Control
- ◆ One-time, time limited funding for several programs under the American Rescue and Recovery Act (ARPA)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 514: HEALTH AND MEDICAL ASSISTANCE/AID, (CONT'D)

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	5,996,093	7,163,268	6,732,733	5,125,411
Cash	10,387,124	12,873,858	14,091,913	12,002,996
Federal	68,229,347	115,004,254	109,805,833	113,858,466
Revolving	0	0	0	0
Total State Aid	84,612,564	135,041,380	130,630,479	130,986,873
FTEs	0.00	0.00	0.00	0.00

PROGRAM 559: CARE MANAGEMENT/AID

PROGRAM PURPOSE

The State Unit on Aging administers the Nebraska Care Management program. The Care Management Program is operated at the local level by care management units of the eight Area Agencies on Aging. Care managers assess the functional level and needs of the older individual. In consultation with the individual, the care manager develops a plan of care to meet identified needs and arranges services to facilitate independence. Care managers complete a re-assessment of the individual each year and modify the care plan as needed. Persons receiving services are charged a fee based upon a sliding fee scale. Agencies are reimbursed for actual expenses less program income.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	2,135,901	2,183,910	1,997,762	2,028,695
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	2,135,901	2,183,910	1,997,762	2,028,695
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 571: AGING SERVICES/AID

PROGRAM PURPOSE

The State Unit on Aging distributes federal and state funds to the eight Area Agencies on Aging for the development of comprehensive and coordinated community-based services for older adults. Services which may be provided include:

- (a) In-home services (e.g., personal care services, homemaker services, chore services)
- (b) Access services (e.g., transportation, information and referral, outreach)
- (c) Health promotion services (e.g., health clinics, nutrition education and counseling)
- (d) Meals (congregate meals and home-delivered meals)
- (e) Caregiver services
- (f) Other services such as legal services and adult day care.

Federal Older Americans Act funds for services are distributed to the area Agencies on Aging on a formula basis. State funds are allocated to the Area Agencies on Aging through the Nebraska Community Aging Services Act which requires that a minimum of 25 percent of the actual costs of agency operation be generated from local resources with the remainder coming from state and federal funds.

The Aging and Disability Resource Center (ADRC) is for Nebraskans aged 60 years or older, people with disabilities of all ages, family members, caregivers and advocates. Local ADRCs provide information, referral and assistance for accessing community services and long-term care options.

The ADRC started as a pilot project in July 2016 and was made permanent in April 2018. Participating as an ADRC is optional. Area Agencies on Aging (AAA) and providers serving disabled may provide ADRC services. In 2022, legislation permitted the State Unit on Aging to fund all ADRC participating organizations directly.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	9,847,605	9,522,441	9,202,520	7,866,826
Cash	0	0	0	0
Federal	8,890,017	12,664,539	11,391,502	14,947,233
Revolving	0	0	0	0
Total State Aid	18,737,622	22,186,980	20,594,022	14,947,233
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 621: STEM CELL RESEARCH/OPERATIONS

PROGRAM PURPOSE

The Stem Cell Research Act was created in 2008 by LB 606. The bill directed the creation of a Stem Cell Research Advisory Committee. The committee consists of the dean of every medical school in Nebraska or his or her designee. There are additional members to be appointed to the committee. They will be appointed in the following manner: (a) The dean of every medical school in Nebraska nominates three scientists from outside Nebraska conducting human stem cell research with funding from the National Institutes of Health of the United States Department of Health and Human Services; and (b) the chief medical officer selects two scientists from each set of nominations to serve on the committee. Appointments by the chief medical officer will be approved by the legislature.

The committee will establish a grant process to award grants to Nebraska institutions or researchers for the purpose of conducting non-embryonic stem cell research. The committee will annually report to the Legislature the number of grants awarded, the amount of the grants, and the researchers or institutions to which the grants were awarded.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	9,221	17,181	4,802	17,515
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	9,221	17,181	4,802	17,515
FTEs	0.00	0.10	0.30	0.40

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 621: STEM CELL RESEARCH/AID

PROGRAM PURPOSE

Funds are used to provide a dollar-for-dollar match, up to \$500,000 per fiscal year, of funds received by institutions or researchers from sources other than funds provided by the State of Nebraska for non-embryonic stem cell research. The matching funds will be awarded through the grant process. No single institution or researcher shall receive more than 70% of the funds available for distribution on an annual basis.

This program is funded by the Health Care Cash Fund.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	428,385	401,752	436,500	423,624
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	428,385	401,752	436,500	423,624
FTEs	0.00	0.00	0.00	0.00

PROGRAM 621: STEM CELL RESEARCH TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	437,606	418,933	441,302	441,139
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	437,606	418,933	441,302	441,139

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 622: CANCER RESEARCH/OPERATIONS

PROGRAM PURPOSE

All applications for cancer research grants are evaluated using a peer review process. The criteria to evaluate the proposals are in compliance with the intent of the legislation and scientific merit.

In 1986, the Legislature approved funding for a cancer registry. Funds for the registry cannot exceed \$200,000 annually, which supports a portion of the registry costs. The purpose of the cancer registry is to provide a central data bank of accurate, precise and current information which medical authorities can use to assist in research for the prevention, cure and control of cancer.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	273,535	267,458	270,571	282,859
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	273,535	267,458	270,571	282,859
FTEs	0.40	0.30	0.30	0.40

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 622: CANCER RESEARCH/AID

PROGRAM PURPOSE

The cancer and smoking disease research program was created by the Nebraska Legislature in 1981 to provide funds for research related to cancer and smoking disease. Financial support was provided through a one-cent per pack tax on cigarettes sold in the state. Part of the one-cent tax was earmarked for the Eppley Cancer Research Center and to support the Cancer Registry. The remaining revenue generated from the one-cent tax is distributed on a competitive basis to colleges and universities in Nebraska doing cancer and smoking disease related research. In 1993, the legislature increased the state's cigarette tax, designating an additional two cents per pack sold toward similar research activities. Funds are divided evenly between the University of Nebraska Medical Center and Creighton University Medical Center. Applications for proposed research projects are made through the Department of Health and Human Services and a nationwide panel reviews the applications.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	3,099,423	3,357,564	3,221,114	2,507,071
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	3,099,423	3,357,564	3,221,114	2,507,071
FTEs	0.00	0.00	0.00	0.00

PROGRAM 622: CANCER RESEARCH TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	3,372,958	3,625,022	3,491,685	2,789,930
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	3,372,958	3,625,022	3,491,685	2,789,930

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 623: BIOMEDICAL RESEARCH/AID

PROGRAM PURPOSE

The Biomedical Research program was created by the Nebraska Legislature in 2001 for the purpose of providing funds from the Nebraska Health Care Cash Fund for biomedical research, including research to improve ethnic and minority health. The Department of Health and Human Services distributes the funds to the University of Nebraska, Creighton University Medical Center, and the Boys Town Research Hospital.

LB 418 passed in the 2015 session redirected \$1,000,000 a year from the cigarette tax to biomedical research.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	15,023,135	14,835,704	15,048,087	15,085,696
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	15,023,135	14,835,704	15,048,087	15,085,696
FTEs	0.00	0.00	0.00	0.00

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 624: HEALTH INFORMATION EXCHANGE/OPERATIONS

PROGRAM PURPOSE

The Health Information Exchange program was created by the Nebraska Legislature in 2023 for the purpose of reporting funds used for the state's designated Health Information Exchange (HIE), operated by CyncHealth. CyncHealth operates the state's HIE as well as the Prescription Drug Monitoring Program (PDMP) which is funded in Program 33 Administration.

Electronic health information exchanges (HIE) allow doctors, nurses, pharmacists, other health care providers and patients to appropriately access and securely share a patient's vital medical information electronically—improving the speed, quality, safety and cost of patient care.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	3,968,882	4,192,954
Cash	0	0	0	0
Federal	0	0	8,780,234	10,181,602
Revolving	0	0	0	0
Total State Aid	0	0	12,749,116	14,374,556
FTEs	0.00	0.00	0.00	0.00

**AGENCY 25 – DEPARTMENT OF
HEALTH AND HUMAN SERVICES
FUND 22010: ORGAN AND TISSUE DONOR AWARENESS AND EDUCATION
FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 60-495.

REVENUE SOURCES: One-dollar voluntary contribution from motor vehicle license applicants.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	72,301	124,727	147,193	191,870
Revenue:				
Donations	73,670	68,370	68,078	59,832
Interest	1,526	2,946	4,306	6,955
Transfer Out	(214)	(45)	0	0
Total Revenue	74,982	71,271	72,384	66,787
Expenditures:				
Operations	22,556	48,805	27,707	35,930
Total Expenditures	22,556	48,805	27,707	35,930
ENDING BALANCE	<u>124,727</u>	<u>147,193</u>	<u>191,870</u>	<u>222,727</u>
HIGHEST MONTH-ENDING BALANCE	125,302	170,671	195,603	242,531
LOWEST MONTH-ENDING BALANCE	85,411	120,661	150,158	198,367

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22020: RURAL HEALTH PROFESSIONAL INCENTIVE FUND
EXPENDED IN PROGRAM 175**

STATUTORY AUTHORITY: Section 71-5661.

REVENUE SOURCES: 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.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,059,463	1,902,042	2,016,950	1,502,389
Revenue:				
Adjustment to loans receivable	(85,926)	0	(106,838)	(63,008)
Community Match	2,147,977	1,968,543	1,966,060	1,489,868
Repayments	8,369	10,000	0	0
Investment Income	26,730	37,283	50,214	41,917
Loan Interest	3,469	5,531	9,353	11,937
Total Revenue	2,100,619	2,021,357	1,918,789	1,480,714
Expenditures:				
Operations	26,958	38,227	11,403	2,606
Aid	2,231,082	1,868,221	2,421,947	1,486,939
Total Expenditures	2,258,040	1,906,448	2,433,350	1,489,545
ENDING BALANCE	<u>1,902,042</u>	<u>2,016,950</u>	<u>1,502,389</u>	<u>1,493,558</u>
HIGHEST MONTH-ENDING BALANCE	2,464,670	2,230,703	2,567,711	1,567,281
LOWEST MONTH-ENDING BALANCE	1,223,118	1,271,191	997,428	1,049,593

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22030: NEBRASKA EMERGENCY MEDICAL SERVICES OPERATIONS
FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 71-51,103.

REVENUE SOURCES: A 50 cent fee on motor vehicle registration fees.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	378,983	171,784	119,005	110,193
Revenue:				
Motor Vehicle Registration	1,294,709	1,294,363	1,306,274	1,311,721
Interest	40,818	3,738	3,518	2,787
Other		166,889	103,596	41,645
Transfer in				1,270,000
Total Revenue	1,335,527	1,464,990	1,413,388	2,626,153
Expenditures:				
EMS Operations/Aid	1,542,726	1,517,769	1,422,200	1,319,310
Total Expenditures	1,542,726	1,517,769	1,422,200	1,319,310
ENDING BALANCE	<u>171,784</u>	<u>119,005</u>	<u>110,193</u>	<u>1,417,036</u>
HIGHEST MONTH-ENDING BALANCE	425,012	301,415	387,723	1,417,036
LOWEST MONTH-ENDING BALANCE	39,432	81,538	53,689	9,253

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22501: NEBRASKA OPIOID RECOVERY TRUST FUND
EXPENDED IN PROGRAM 033 & 038**

STATUTORY AUTHORITY: Section 71-2490.

REVENUE SOURCES: The fund shall include all recoveries received on behalf of the state by the Department of Justice pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act related to the advertising of opioids. The fund shall include any money, payments, or other things of value in the nature of civil damages or other payment, except criminal penalties, whether such recovery is by way of verdict, judgment, compromise, or settlement in or out of court, of any case or controversy pursuant to such acts.

PERMITTED USES: Funds shall be spent in accordance with the terms of any verdict, judgment, compromise, or settlement in or out of court, of any case or controversy brought by the Attorney General pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act.

LB1355 (2024) authorized transfers from this fund to the Nebraska Opioid Prevention and Treatment Fund, the Nebraska Opioid Treatment Infrastructure Fund, and the Training and Support Fund (administered by the State Fire Marshal), beginning in FY2024-25.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,149,895	2,292,651	5,326,666	30,754,196
Revenue:				
Settlements	110,837	12,868,084	25,158,324	11,413,142
Interest	31,919	167,494	270,629	715,353
Transfers				(13,525,000)
Total Revenue	142,756	13,035,578	25,428,953	(1,396,505)
Expenditures:				
Operations		1,563	1,423	1,138,440
Aid		10,000,000	0	3,000,000
Total Expenditures	0	10,001,563	1,423	4,138,440
ENDING BALANCE	<u>2,292,651</u>	<u>5,326,666</u>	<u>30,754,196</u>	<u>25,219,251</u>
HIGHEST MONTH-ENDING BALANCE	2,292,651	13,214,773	30,754,196	25,219,251
LOWEST MONTH-ENDING BALANCE	2,152,513	2,295,791	5,343,766	14,365,786

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22502: NEBRASKA OPIOID PREVENTION AND TREATMENT FUND
EXPENDED IN PROGRAM 033 & 038**

STATUTORY AUTHORITY: Section 71-2491

REVENUE SOURCES: The fund shall consist of transfers from the Nebraska Opioid Recovery Trust Fund.

PERMITTED USES: It is the intent of the Legislature to annually appropriate from the Opioid Prevention and Treatment Cash Fund beginning in FY2024-25 three million dollars to the Department of Health and Human Services for disbursement by the division to regional behavioral health authorities for behavioral health regions established pursuant to section 71-807 for opioid use prevention and opioid remediation under the Opioid Prevention and Treatment Act as follows:

- (a) 5.476% to region 1;
- (b) 5.112% to region 2;
- (c) 10.8982% percent to region 3;
- (d) 8.5833% to region 4;
- (e) 25.7421% region 5; and
- (f) 44.1869% to region 6.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE				0
Revenue:				
Transfers				3,000,000
Interest				80,489
Total Revenue				3,080,489
Expenditures:				
Operations				
Aid				
Total Expenditures				0
ENDING BALANCE				<u>3,080,489</u>
HIGHEST MONTH-ENDING BALANCE				3,080,489
LOWEST MONTH-ENDING BALANCE				3,000,000

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22503: NEBRASKA OPIOID TREATMENT INFRASTRUCTURE FUND
EXPENDED IN PROGRAM 033 & 038**

STATUTORY AUTHORITY: Section 71-2492

REVENUE SOURCES: The fund shall consist of transfers from the Nebraska Opioid Recovery Trust Fund.

PERMITTED USES: The division shall use the Opioid Treatment Infrastructure Cash Fund as appropriated by the Legislature for local and state public-private partnerships for nonprofit and for-profit entities engaged in opioid use prevention and opioid treatment infrastructure projects as determined by the division, including capital construction and renovation. The administrative cost for distributing funds under this section shall not exceed an amount equal to five percent of the amount distributed.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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BEGINNING BALANCE

Revenue:				
Transfers				9,000,000
Interest				241,466
Total Revenue				9,241,466
Expenditures:				
Operations				
Aid				
Total Expenditures				0

ENDING BALANCE

9,241,466

HIGHEST MONTH-ENDING BALANCE

9,241,466

LOWEST MONTH-ENDING BALANCE

9,000,000

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22510: NURSING FACILITY QUALITY ASSURANCE FUND
EXPENDED IN PROGRAMS 033 & 348**

STATUTORY AUTHORITY: Sections 68-1926 to 68-1928.

REVENUE SOURCES: 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 assessment rate was increased in FY2024-25 from \$3.50 to \$9 per resident in LB130 (2024).

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	819,114	2,893,541	1,699,803	714,883
Revenue:				
Nursing Facility Assessment	10,449,410	10,491,962	10,819,957	23,213,991
Interest	19,228	37,141	45,880	101,741
Total Revenue	10,468,638	10,529,103	10,865,837	23,315,732
Expenditures:				
Operations				
Medicaid Rates	8,394,211	11,722,841	11,850,757	23,000,230
Total Expenditures	8,394,211	11,722,841	11,850,757	23,000,230
ENDING BALANCE	<u>2,893,541</u>	<u>1,699,803</u>	<u>714,883</u>	<u>1,030,385</u>
HIGHEST MONTH-ENDING BALANCE	2,803,540	3,799,765	3,263,862	7,991,132
LOWEST MONTH-ENDING BALANCE	302,172	456,121	551,263	954,232

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22530: SCHOOL DISTRICT REIMBURSEMENT CASH FUND
EXPENDED IN PROGRAM 365**

STATUTORY AUTHORITY: Section 83-121.

REVENUE SOURCES: The School District Reimbursement Cash Fund contains revenue received from school districts for use by the Department of Health and Human Services to provide education programs for children and adolescents at the Lincoln Regional Center/Whitehall. The fund shall consist of money received from school districts or the department for the operation of special education programs within the department. The fund shall be used for the operation of such programs pursuant to sections [79-1155](#) to [79-1158](#).

PERMITTED USES: The funds are used in the operation of the educational programs at the Adolescent Care Units.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	932,203	531,882	309,900	224,976
Revenue:				
Interest	11,035	10,526	9,365	7,118
Transfers	0	0	294,722	142,929
Total Revenue	11,035	10,526	304,087	150,047
Expenditures:				
Personal Services	0	50,853	12,585	13,430
Operating	411,356	181,655	376,428	224,754
Total Expenditures	411,356	232,508	389,013	238,184
ENDING BALANCE	<u>531,882</u>	<u>309,900</u>	<u>224,976</u>	<u>136,839</u>
HIGHEST MONTH-ENDING BALANCE	957,323	596,678	550,645	252,824
LOWEST MONTH-ENDING BALANCE	551,604	309,900	224,976	133,408

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22545: HCBS ENHANCED FMAP CASH FUND
EXPENDED IN PROGRAM 033 & 348**

STATUTORY AUTHORITY: Section 81-3142.

REVENUE SOURCES: Section 9817 of the Federal American Rescue Plan Act (2021).

PERMITTED USES: ARPA provided an additional 10% federal match for certain home and community-based services within Medicaid subject to CMS approval. DHHS is able to draw these federal funds and maintain them in a state cash fund to be used on a CMS-approved plan through the expiration date of 2024. The federal government authorized \$81 million for this purpose. Upon original approval, DHHS allocated \$8 million to FY22, \$38 million to FY23, and \$35 million to FY24. Through FY24, a total of \$37.7m has been expended. To date, CMS requires states to expend the entirety of the funds by March 31, 2025.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE		0	50,577,650	41,620,317
Revenue:				
Miscellaneous Adjustment		78,933,746	0	
Interest				198,024
Total Revenue		78,933,746	0	198,024
Expenditures:				
Personnel		5,275	7,468	26,134
Operating		1,047,630	1,798,466	4,167,364
Aid		27,303,191	7,151,399	37,426,817
Total Expenditures		28,356,096	8,957,333	41,620,315
ENDING BALANCE		<u>50,577,650</u>	<u>41,620,317</u>	<u>198,026</u>
HIGHEST MONTH-ENDING BALANCE		78,933,746	41,676,433	40,926,341
LOWEST MONTH-ENDING BALANCE		0	61,782,931	198,026

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22550: HEALTH AND HUMAN SERVICES CASH FUND EXPENDED IN PROGRAMS 033, 038, 179, 250, 365, 421, 424, 514, 519 & 622

STATUTORY AUTHORITY: Section 81-3119.

REVENUE SOURCES: Deposits into the fund are derived from contractual agreements, grants, fees, donations and three cents of the cigarette tax. Recoveries from the Medicaid False Claims Act and home health fees are also deposited into this fund.

Additionally, this fund contains payments made on behalf of clients of 24h facilities. Clients or relatives are charged for regional centers and BSDC services based upon their ability to pay. Insurance and county funds are also a source of operating funds. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay.

PERMITTED USES: Money deposited in this fund is used for a variety of activities and programs including vital statistics, cancer research, private water supplies, nuclear power plants, private sewage disposal facilities, well drillers, laboratory services. WIC, medication aides, radon, operations of the two regional centers, Norfolk Sex Offender Treatment Program and the Beatrice State Developmental Center.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	71,664,092	57,382,267	65,096,291	71,103,407
Revenue:				
Cigarette Tax	3,427,117	3,427,116	3,427,116	3,427,116
WIC Rebates	10,349,833	13,369,516	10,636,296	10,723,797
Fees and Grants	15,267,937	31,868,215	29,103,672	54,967,800
Earnings	809,455	1,349,274	2,647,101	1,826,279
Transfers	(126,175)	(16,937,346)	5,787,482	(51,780)
Total Revenue	29,728,167	33,076,775	51,601,667	70,893,212
Expenditures:				
WIC	8,934,482	11,416,352	9,802,271	10,642,013
Licensure and Standards	1,257,010	1,333,861	1,679,693	1,827,208
R and L Programs	123,475	2,167	1,447	52,104
Laboratory	2,356,029	2,268,695	2,347,913	2,250,119
Vital Statistics	1,430,511	1,375,184	1,703,382	2,082,766
Cancer Research	3,372,958	3,625,022	3,491,685	2,789,930
All Other Programs	27,173,486	5,798,284	27,915,152	83,795,604
Total Expenditures	44,647,951	25,819,565	46,941,543	103,439,744
Adjustments	637,959	456,814	1,346,992	1,862,906
ENDING BALANCE	<u>57,382,267</u>	<u>65,096,291</u>	<u>71,103,407</u>	<u>40,419,781</u>
HIGHEST MONTH-ENDING BALANCE	71,664,092	67,451,551	99,984,503	101,055,916
LOWEST MONTH-ENDING BALANCE	31,474,352	51,375,941	26,784,707	40,419,781

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22559: HEALTH CARE HOMES FOR THE
MEDICALLY UNDERSERVED FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 81-3140.

REVENUE SOURCES: Revenue into the fund is from the Medicaid Fraud Settlement Fund.

PERMITTED USES: There are two different transfer amounts and distributions: 1) Twenty-five percent is to be used for the following: (a) Hiring, training, certifying, and maintaining staff; (b) providing services, including interpreter services, transportation services, and social work assistance; (c) capital improvements; (d) medication management; (e) Information technology and (f) reimbursement to health care providers. 2) Five percent shall be used for services provided by federally qualified health centers for patients who are homeless, living in public housing and migrant workers.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,696	5,780	5,904	107,744
Revenue:				
Transfers In			541,196	
Interest	84	124	2,526	3,548
Total Revenue	84	124	543,722	3,548
Expenditures:				
Aid	0	0	441,882	0
Total Expenditures	0	0	441,882	0
ENDING BALANCE	<u>5,780</u>	<u>5,904</u>	<u>107,744</u>	<u>111,292</u>
HIGHEST MONTH-ENDING BALANCE	5,780	5,904	107,744	111,292
LOWEST MONTH-ENDING BALANCE	5,696	5,788	5,916	108,264

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22575: PATIENT SAFETY CASH FUND
EXPENDED IN PROGRAM 178**

STATUTORY AUTHORITY: Section 71-8722.

REVENUE SOURCES: A fee of \$50 for each initial issuance and license renewal for physicians and \$20 of physician assistants.

PERMITTED USES: The funds shall be used to support activities of a patient safety organization.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	72,116	241,473	594,494	402,287
Revenue:				
Fees	571,160	633,500	115,765	197,710
Interest	4,535	12,051	12,031	10,041
Total Revenue	575,695	645,551	127,796	207,751
Expenditures:				
Administration and Programs	406,338	292,530	320,003	458,441
Total Expenditures	406,338	292,530	320,003	458,441
ENDING BALANCE	<u>241,473</u>	<u>594,494</u>	<u>402,287</u>	<u>151,597</u>
HIGHEST MONTH-ENDING BALANCE	571,447	831,302	602,236	426,817
LOWEST MONTH-ENDING BALANCE	70,229	253,225	357,548	119,981

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22585: MEDICAID MANAGED CARE EXCESS PROFIT FUND
EXPENDED IN PROGRAM 033 & 348**

STATUTORY AUTHORITY: Section 68-995.

REVENUE SOURCES: The fund shall contain 1) funds in excess of the specified percentage of profit paid to a Medicaid contractor, 2) any unearned incentive funds and 3) any other funds in excess of contractor limitations.

PERMITTED USES: The fund shall first be used to offset any losses due to the medical loss ratio in the Medicaid managed care contracts and then to provide for services addressing the health needs of adults and children under the Medical Assistance Act, including filling service gaps, providing system improvements, and sustaining access to care as determined by the Legislature.

In 2023, \$56.8 million was appropriated for use in FY 2023-24 only to cover the cost of the Public Health Emergency Unwind.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,016,690	3,079,027	67,688,109	45,645,160
Revenue:				
Repayments	0	38,931,050	41,268,530	26,846,800
Interest	44,445	503,770	1,567,786	452,076
Adjustment	0	27,967,398	(9,300,000)	
Transfers	0	0	(1,400,000)	(4,627,500)
Total Revenue	44,445	67,402,218	32,136,316	22,671,376
Expenditures:				
Operations	(17,892)	2,793,136	(2,597,632)	163,495
Aid	0	0	56,776,897	48,163,666
Total Expenditures	(17,892)	2,793,136	54,179,265	48,327,161
ENDING BALANCE	<u>3,079,027</u>	<u>67,688,109</u>	<u>45,645,160</u>	<u>19,989,375</u>
HIGHEST MONTH-ENDING BALANCE	7,457,593	67,688,109	72,613,400	48,428,229
LOWEST MONTH-ENDING BALANCE	3,087,102	3,083,223	44,802,927	15,940,275

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22590: NURSING FACULTY STUDENT LOAN FUND
EXPENDED IN PROGRAM 176**

STATUTORY AUTHORITY: Sections 71-17,111 and 71-17,112.

REVENUE SOURCES: Grants, private donations, fees and loan repayments under the Nursing Faculty Student Loan Act.

PERMITTED USES: Funds are used for loans for educational expenses for qualified students who agree to engage in nursing instruction in an approved program for two years for each year a loan is received.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	21,056	21,366	21,823	22,393
Revenue:				
Fee revenue				
Interest	310	457	570	737
Total Revenue	310	457	570	737
Expenditures:				
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>21,366</u>	<u>21,823</u>	<u>22,393</u>	<u>23,130</u>
HIGHEST MONTH-ENDING BALANCE	21,366	21,823	22,393	22,501
LOWEST MONTH-ENDING BALANCE	21,082	21,395	21,869	23,130

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES**
FUND 22640: HEALTH CARE CASH FUND
**EXPENDED IN PROGRAMS 033, 038, 102, 122, 250, 344, 347, 348, 424, 502,
507, 621 & 623**

STATUTORY AUTHORITY: Section 71-7611.

REVENUE SOURCES: Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute funding from the Tobacco Settlement Fund. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year. Additionally, \$1,250,000 from the cigarette tax is deposited into the fund annually.

PERMITTED USES: The fund is for health programs as determined by the Legislature. Funds are expended in multiple DHHS programs, as well as programs in the Legislative Council, Attorney General, Department of Revenue, and Foster Care Review Office.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	10,238,373	14,136,614	12,243,035	13,802,593
Revenue:				
Transfer In	52,281,689	67,499,991	56,679,576	56,437,686
Investment Income	543,987	1,063,841	996,769	1,075,458
Transfer Out	(2,838,424)	(21,673,017)	(3,409,591)	(9,660,315)
Cigarette Tax	1,250,000	1,250,000	1,250,000	1,250,000
Other	22,720	0	0	9,531
Total Revenue	51,259,972	48,140,815	55,516,754	49,112,360
Expenditures:				
Programs and Services	47,361,731	50,034,394	53,957,196	50,139,580
Total Expenditures	47,361,731	50,034,394	53,957,196	50,139,580
ENDING BALANCE	<u>14,136,614</u>	<u>12,243,035</u>	<u>13,802,593</u>	<u>12,775,373</u>
HIGHEST MONTH-ENDING BALANCE	57,589,797	69,921,595	64,133,197	58,735,801
LOWEST MONTH-ENDING BALANCE	14,136,614	12,243,035	13,802,593	12,775,373

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22650: CHILD ABUSE PREVENTION FUND
EXPENDED IN PROGRAM 350**

STATUTORY AUTHORITY: Section 43-1906.

REVENUE SOURCES: 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.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,422,632	1,273,140	1,205,456	1,038,037
Revenue:				
Fee revenue	228,993	232,512	230,527	254,765
Interest	20,500	26,821	30,944	35,317
Transfers			(77,000)	77,000
Total Revenue	249,493	259,333	184,471	367,082
Expenditures:				
Administration and Programs	398,985	327,017	351,890	377,352
Total Expenditures	398,985	327,017	351,890	377,352
ENDING BALANCE	<u>1,273,140</u>	<u>1,205,456</u>	<u>1,038,037</u>	<u>1,027,767</u>
HIGHEST MONTH-ENDING BALANCE	1,440,184	1,301,148	1,233,806	1,118,477
LOWEST MONTH-ENDING BALANCE	1,282,578	1,214,893	1,047,474	1,020,373

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22671: BEHAVIORAL HEALTH SERVICES FUND
EXPENDED IN PROGRAM 038**

STATUTORY AUTHORITY: Section 71-812.

REVENUE SOURCES: 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 documentary stamp tax which as of FY26 will be \$2.32 per \$1,000 worth of property.

PERMITTED USES: 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. 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	7,515,102	10,307,618	12,689,966	3,823,369
Revenue:				
Documentary Stamp Tax	5,429,607	4,934,090	4,509,530	4,866,273
Interest	127,099	246,586	352,365	134,734
Transfers	0	0	(11,000,000)	(2,000,000)
Total Revenue	5,556,706	5,180,676	(6,138,105)	3,001,007
Expenditures:				
Aid to Individuals	2,764,190	2,798,328	2,728,492	4,007,927
Total Expenditures	2,764,190	2,798,328	2,728,492	4,007,927
ENDING BALANCE	<u>10,307,618</u>	<u>12,689,966</u>	<u>3,823,369</u>	<u>2,816,449</u>
HIGHEST MONTH-ENDING BALANCE	10,307,618	12,689,966	14,580,600	2,816,449
LOWEST MONTH-ENDING BALANCE	7,739,168	10,642,922	3,823,369	2,160,909

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22680: ICF-DD REIMBURSEMENT PROTECTION CASH FUND
EXPENDED IN PROGRAMS 033, 348 & 424**

STATUTORY AUTHORITY: Section 68-1804.

REVENUE SOURCES: Provider taxes assessed on ICF-DDs are deposited in this fund.

PERMITTED USES: The distribution of the proceeds 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>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	587,000	642,000	697,000	932,764
Revenue:				
Provider Taxes	4,125,024	4,086,763	3,921,276	4,210,204
Interest	23,154	35,077	40,039	62,225
Misc. Adjustment				288,860
Transfer Out	(4,896,490)	(4,747,179)	(4,620,348)	(5,324,827)
Transfer In	3,148,178	3,121,840	2,961,315	3,326,949
Total Revenue	2,399,865	2,496,502	2,302,282	2,563,410
Expenditures:				
DD Aid	312,000	312,000	312,000	312,000
Provider Rates	2,032,865	2,129,502	1,754,518	2,269,078
Total Expenditures	2,344,865	2,441,502	2,066,518	2,581,078
ENDING BALANCE	<u>642,000</u>	<u>697,000</u>	<u>932,764</u>	<u>807,000</u>
HIGHEST MONTH-ENDING BALANCE	2,146,816	2,685,875	2,971,097	2,978,346
LOWEST MONTH-ENDING BALANCE	0	0	415,423	939,503

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22690: NURSING FACILITY PENALTY CASH FUND
EXPENDED IN PROGRAM 348**

STATUTORY AUTHORITY: Section 71-20,100.

REVENUE SOURCES: Civil penalties assessed against a nursing facility which are found in violation of federal Medicaid regulations are deposited into this fund.

PERMITTED USES: The funds shall be distributed in accordance with the federal Social Security Act, as amended, and the federal regulations for participation in the Medicaid program, to support activities that benefit nursing home residents.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	818,941	1,412,321	2,170,279	3,088,165
Revenue:				
Fines	596,841	719,433	898,149	1,503,088
Interest	13,437	33,637	59,875	120,645
Total Revenue	610,278	753,070	958,024	1,623,733
Expenditures:				
Payments	16,898	(4,888)	40,138	3,417
Total Expenditures	16,898	(4,888)	40,138	3,417
ENDING BALANCE	<u>1,412,321</u>	<u>2,170,279</u>	<u>3,088,165</u>	<u>4,708,481</u>
HIGHEST MONTH-ENDING BALANCE	1,340,721	2,170,279	2,965,424	4,708,481
LOWEST MONTH-ENDING BALANCE	751,627	1,402,549	2,031,174	3,143,831

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 27270: HOMELESS SHELTER ASSISTANCE TRUST FUND
EXPENDED IN PROGRAM 347**

STATUTORY AUTHORITY: Section 68-1604.

REVENUE SOURCES: Twenty-five cents per \$1,000 of valuation of the documentary stamp tax assessed on real estate transfers

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,985,450	3,967,318	5,444,038	5,770,030
Revenue:				
Documentary Stamp Tax	4,526,785	4,113,661	3,759,696	4,057,120
Interest	41,751	100,837	143,249	195,147
Total Revenue	4,568,536	4,214,498	3,902,945	4,252,267
Expenditures:				
Grants	2,568,059	2,668,568	3,516,940	3,485,612
Administration	18,609	69,210	60,013	37,563
Total Expenditures	2,586,668	2,737,778	3,576,953	3,523,175
ENDING BALANCE	<u>3,967,318</u>	<u>5,444,038</u>	<u>5,770,030</u>	<u>6,499,122</u>
HIGHEST MONTH-ENDING BALANCE	3,967,318	5,475,687	5,927,515	6,499,122
LOWEST MONTH-ENDING BALANCE	2,368,108	4,378,031	5,368,044	5,891,025

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 28000: PROFESSIONAL AND OCCUPATIONAL CREDENTIALING
CASH FUND
EXPENDED IN PROGRAMS 033 & 178**

STATUTORY AUTHORITY: Section 38-157.

REVENUE SOURCES: Credentialing fees from 43 professions and occupations calculated based on the combination of base costs, variable costs and adjustments. The base costs are those common to all boards, such as salary and benefits of employees and shared operating expenses. Variable costs are those specific to the board overseeing the regulatory area, such as board per diems and travel or operating expenses specific to an individual board. Examples of adjustments are late fees and interest earnings. Revenues and expenditures are not tracked by individual boards.

PERMITTED USES: All costs related to licensing and credentialing including investigations.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,477,078	14,278,657	18,211,388	8,759,855
Revenue:				
Fee revenue	6,394,082	10,679,133	4,837,408	11,862,965
Interest	265,973	376,300	535,054	119,155
Transfers	(140,000)	(215,000)	(7,200,000)	(12,301)
Misc. Adjustments				604,140
Total Revenue	6,520,055	10,840,433	(1,827,538)	12,573,959
Expenditures:				
Operations	6,718,476	6,925,702	7,623,995	10,781,904
Total Expenditures	6,718,476	6,925,702	7,623,995	10,781,904
ENDING BALANCE	<u>14,278,657</u>	<u>18,211,388</u>	<u>8,759,855</u>	<u>10,551,910</u>
HIGHEST MONTH-ENDING BALANCE	15,411,517	19,964,375	17,933,186	12,974,596
LOWEST MONTH-ENDING BALANCE	13,594,134	13,385,186	8,457,455	7,913,103

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

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AGENCY DESCRIPTION

The Department of Transportation is operationally composed of two divisions: The Division of Roads and Division of Aeronautics.

The Division of Roads is responsible for the construction and maintenance of Nebraska's roads and highways. Highway maintenance and construction operations are administered through eight district offices located in Omaha, Lincoln, Norfolk, North Platte, Grand Island, Gering, McCook and Ainsworth. In addition, the Division is responsible for the administration of Federal Highway Safety funds and for facilitating the Highway Safety Programs through the Highway Safety Office. The Local Assistance Office coordinates public transportation activities and provides technical support to Nebraska counties and municipalities.

The Division of Aeronautics is responsible for the administration, regulation, promotion, and development of aviation within the state. The Division assists public-use airports in obtaining and utilizing state and federal funds, installs and maintains navigational aids, conducts aviation education programs, administers state-owned airfields, and manages the use of state-owned, rented, and chartered aircraft.

The Nebraska Broadband Office collaborates with all stakeholders impacted by broadband development and administers the Broadband Equity, Access, and Deployment (BEAD) Program. The Nebraska Broadband Office operates administratively under NDOT, but is led by the Nebraska Broadband Office Director. Broadband's funding is sourced from the federal BEAD program and is 100% federally funded from the National Telecommunications and Information Administration (NTIA) through the BEAD Program. Expenditures are initially drawn from NDOT's Roads Operations Fund and are subsequently reimbursed at 100% through the BEAD program.

The Department's primary sources of revenue include: federal-aid highway funds; motor fuel taxes; aviation fuel taxes; aircraft sales and use tax; federal airport grants; motor vehicle registration fees; motor vehicle sales tax; general sales tax; federal transit grants; federal highway safety grants; federal broadband grants; local reimbursement; and investment earnings.

AGENCY BUDGET PROGRAMS

- Program 026 – Administration and Services/Operations
- Program 026 – Administration and Services/Aid
- Program 301 – Public Airports/Aid
- Program 596 – Operation—State-Owned Aircraft
- Program 305 – Assistance to Local Transit Authorities/Aid
- Program 568 – Highway Administration
- Program 569 – Construction
- Program 572 – Services and Support
- Program 574 – Maintenance

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

AGENCY-ADMINISTERED FUNDS

- Fund 21710 – Aeronautics Cash Fund (expended in Progs. 026, 301 and 596)
- Fund 21720 – Aeronautics Capital Improvement Fund (expended in Prog. 301)
- Fund 22700 – Roads Operations Cash Fund (expended in Progs. 305, 568, 569, 572, 574 & 901)
- Fund 22710 – Highway Cash Fund
- Fund 22740 – State Highway Capital Improvement Fund (expended in Prog. 569)
- Fund 22750 – Transportation Infrastructure Bank Fund (expended in Prog. 569)
- Fund 26710 – Grade Crossing Protection Fund (expended in Prog. 569)
- Fund 26720 – State Recreation Road Fund (expended in Prog. 569)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	40,940	57,184	0	0
Cash	1,002,861,264	1,175,793,546	1,223,248,776	1,288,855,070
Federal	0	0	1,360,109	8,512,342
Revolving	0	0	0	0
Total Operations	1,002,902,204	1,175,850,730	1,224,608,885	1,297,367,412
STATE AID:				
General	0	0	0	0
Cash	35,400,383	39,429,080	44,458,021	36,299,282
Federal	0	0	0	0
Total State Aid	35,400,383	39,429,080	44,458,021	36,299,282
TOTAL FUNDS:				
General	40,940	57,184	0	0
Cash	1,038,261,647	1,215,222,626	1,267,706,797	1,325,154,352
Federal	0	0	1,360,109	8,512,342
Revolving	0	0	0	0
TOTAL EXPENDITURES:	1,038,302,587	1,215,279,810	1,269,066,906	1,333,666,694
FTEs	1,935.94	1,875.80	1,928.40	1,990.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/OPERATIONS

PROGRAM PURPOSE

This program provides administrative and financial services support to the Division and Aeronautics Commission, administers the airport licensing, and publishes airport directories and other technical information. The program administers federal and state funding assistance to develop public use airports; and supplements and assists the Federal Aviation Administration in providing a complete system of aeronautical navigation aids and weather observations for the federal weather system. The administration of the four state owned airfields at Harvard, Fairmont, Scribner, and Bruning includes actual aviation operations at three of the fields. Plus, the leasing and supervision of land and buildings at all of the sites. A Pavement Preservation Program is used to help public airports with runway and taxiway upkeep and pavement marking.

LB138 (2023) allowed the administrative costs, including FTE's (salaries and benefits) from this program, to be paid for under the NDOT's Administration program 568 (from the Highway Cash Fund).

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,178,298	2,373,859	1,259,577	812,379
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,178,298	2,373,859	1,259,577	812,379
FTEs	14.38	13.60	15.00	0.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/AID

PROGRAM PURPOSE

This program provides funding for the Civil Air Patrol (CAP) from the Aeronautics Cash Fund. These funds are used for: general office expenses; operating and maintenance expenses on CAP aircraft, vehicles, and equipment; the acquisition of communication equipment; and the training of CAP Cadets. The CAP is the civilian auxiliary of the United States Air Force (USAF) and their activities may include searching for missing aircraft and providing assistance to local officials and the Nebraska Emergency Management Agency (NEMA) during natural disasters. Primary financial support for the CAP is provided by the USAF.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	43,782	8,552	19,894	65,202
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	43,782	8,552	19,894	65,202
FTEs	N/A	N/A	N/A	N/A

PROGRAM 026: ADMINISTRATION AND SERVICES TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	2,222,080	2,382,411	1,279,471	877,581
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	2,222,080	2,382,411	1,279,471	877,581

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Aeronautics

PROGRAM 301: PUBLIC AIRPORTS/AID

PROGRAM PURPOSE

Federal and state aid is distributed through this program to public-use airports for airport construction and development. Aviation fuel taxes and aircraft sales and use taxes are the sources of state aid funds. Federal funds are deposited into the Aeronautics Cash Fund when received and are shown as a cash fund expenditure when distributed to the public-use airport. Interest-free loans are made available to public-use airports for the construction of aircraft hangars and fuel storage facilities.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	31,499,625	31,959,651	40,442,288	30,181,684
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	31,499,625	31,959,651	40,442,288	30,181,684
FTEs	N/A	N/A	N/A	N/A

PROGRAM 596: OPERATION – STATE-OWNED AIRCRAFT

PROGRAM PURPOSE

The Aeronautics Division provides air transportation services to all branches of state government. Flights are scheduled and coordinated to ensure economical utilization of the state's aircraft. The division schedules and oversees all maintenance of the aircraft. In some instances, it may be necessary to charter aircraft to meet demand.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	218,976	142,136	277,865	195,178
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	218,976	142,136	277,865	195,178
FTEs	0.00	0.00	0.00	0.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Roads

PROGRAM 305: ASSISTANCE TO LOCAL TRANSIT AUTHORITIES/AID

PROGRAM PURPOSE

The State provides financial assistance for the operation of public transportation systems that operate locally. The assistance cannot exceed 50% of the eligible operating and capital costs. Also, the State funds must be matched by an equal amount of local funds.

The State also provides operating and capital outlay assistance to intercity bus systems which connect two or more communities or areas. There is not a specific local matching requirement for the receipt of these funds.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	3,856,976	7,460,877	3,995,840	6,052,395
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	3,856,976	7,460,877	3,995,840	6,052,395
FTEs	N/A	N/A	N/A	N/A

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Roads

PROGRAM 568: HIGHWAY ADMINISTRATION

PROGRAM PURPOSE

This program functions to administratively support the accomplishment of the Construction and Maintenance Programs. Included in this program are all supervisory and related expenses. This includes all administrative type personnel and engineering, construction, and maintenance supervisory personnel. It includes the State Highway Commission, Junkyard Regulation, and Outdoor Advertising Administration. It also includes legal expenses and personnel responsible for the coordination of Division programs. Plus, activities designed to promote and support intergovernmental collaboration at the state, county, and municipal levels toward the orderly development of an integrated system of public roads, throughout the State of Nebraska.

This program supports the Nebraska Broadband Office (NBO) by providing for FTEs (salaries and benefits), office space, furniture, office supplies, administrative, and budgetary support in its mission to oversee the expansion of broadband services throughout the state. The Nebraska Broadband Office collaborates with all stakeholders impacted by broadband development and administers the Broadband Equity, Access, and Deployment (BEAD) Program. The Nebraska Broadband Office operates administratively under NDOT but is led by the Nebraska Broadband Office Director.

Broadband's funding is sourced from the federal BEAD program and is 100% federally funded by the National Telecommunications and Information Administration (NTIA) through the BEAD Program. The expenses incurred in this program on behalf of the Nebraska Broadband Office (which initially flow through the Roads Operations Cash Fund) are reimbursed 100% by BEAD Program Funds (42780) authorized under the federal Infrastructure Investment and Jobs Act (IIJA).

Since the passing of LB683 in 2023, the Nebraska Broadband Office's FTE's (salaries and benefits) are being supported by this program, until such time as the new NBO's administration program 562 is created. The broadband program 562 was created during the 2025 legislative session to be utilized starting FY26 onwards.

Additionally, LB138 in 2023, allowed the administrative expenses, including FTE's (salaries and benefits) of the Division of Aeronautics' Administration program 26, to now be paid for under this program.

<u>PROGRAM</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>EXPENDITURES</u>				
OPERATIONS:				
General	0	0	0	0
Cash	21,116,696	18,718,774	21,142,780	21,972,343
Federal	0	0	1,360,109	1,874,654
Revolving	0	0	0	0
Total Operations	21,116,696	18,718,774	22,502,889	23,846,997
FTEs	169.39	165.80	163.80	181.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Roads

PROGRAM 569: CONSTRUCTION

PROGRAM PURPOSE

The primary focus of the Construction Program is to preserve, modernize, and improve the state-managed transportation assets for the safe and efficient movement of people and goods.

The Department is responsible for the 10,000 miles of highways and 3,500 bridges on the State Highway System and certain local roads. The State Highway System carries 63.5% of all vehicle miles traveled in the state. Also, 83.7% of heavy truck travel in Nebraska is on the State Highway System.

The Department uses a robust transportation asset management program to set construction priorities. NDOT collects and monitors roadway and bridge conditions, traffic volumes and crash data to determine the timing and type of construction needed to optimize asset condition and life-cycle investments within annual funding constraints.

The Nebraska Department of Transportation Highway Safety Office (HSO) is responsible for developing and implementing effective strategies to reduce the state's traffic-related injury and fatality rates. These strategies may take the form of stand-alone projects, activities, and/or more comprehensive long-term programs. The Highway Safety Office administers the federal highway traffic safety program in Nebraska, which helps state agencies, counties, and communities develop traffic safety programs. Based on data collected, priorities include programs to reduce drunk driving, enforce the speed limit, reduce road hazards, and improve driver behavior through education and outreach. The projects are detailed in the annual *Nebraska Performance Based Strategic Traffic Safety Plan*. The staff oversees agency approved driver training schools, driver safety courses, and public education and information.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	40,941	57,184	0	0
Cash	792,950,941	945,645,945	949,549,419	1,030,423,299
Federal	0	0	0	6,637,688
Revolving	0	0	0	0
Total Operations	792,991,882	945,703,129	949,549,419	1,037,060,988
FTEs	754.21	732.50	745.00	762.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Roads

PROGRAM 572: SERVICES AND SUPPORT

PROGRAM PURPOSE

The primary purposes of this program are to manage the costs and distribution of base materials; allocate charges to other agencies for services provided and supplies issued (including fuel); oversee building operations; deliver information technology services; and support additional essential services for NDOT divisions and districts.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	34,900,013	42,057,931	44,191,093	44,633,736
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	34,900,013	42,057,931	44,191,093	44,633,736
FTEs	91.40	88.30	94.00	105.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

Division of Roads

PROGRAM 574: MAINTENANCE

PROGRAM PURPOSE

The overarching objective of the Department's Maintenance Program is to preserve and maintain all components of the state highway system in a condition as close as practicable to their original construction or subsequent improvements. The program is designed to ensure safe, efficient, and cost-effective transportation for highway users while safeguarding the state's substantial investment in its transportation infrastructure.

Major program activities include winter snow and ice control, system preservation efforts, procurement and upkeep of vehicles and heavy equipment, and disaster response operations. Maintenance expenditures are primarily driven by five key factors:

1. Changing economic conditions (inflation due to rising costs of materials and equipment);
2. The level of maintenance service;
3. Increasing age of the State Highway System;
4. The number and weight of vehicles traveling our State's highway system; and
5. Weather conditions.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	151,496,340	166,854,902	206,828,041	190,818,135
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	151,496,340	166,854,902	206,828,041	190,818,135
FTEs	906.56	875.60	913.60	942.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

FUND 21710: AERONAUTICS CASH FUND EXPENDED IN PROGRAMS 026, 301 & 596

STATUTORY AUTHORITY: Section 3-126.

REVENUE SOURCES: 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 Division for use by local governments on public-use airport projects. Note also that the state-owned airfields are funded solely by revenue generated on the airfields, proceeds from the Trust Fund, and federal funds. Income from the Trust Fund and revenue generated from state-owned airfields, must be used on the state owned airfields, as required by federal regulations and a contractual agreement with the Federal Aviation Administration (FAA), unless the FAA approves a diversion of money, as provided in the contract.

The proceeds from the sales and use taxes imposed on aircraft sales and leases which were temporarily credited to this fund since FY24; is now credited to the Aeronautics Capital Improvement Fund (21720), after it was created in FY25.

PERMITTED USES: The Aeronautics Cash Fund is used for various aviation related activities to include: the operation of state-owned airfields, maintenance of a navigational aid and weather observation 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 may be used for the administration, regulation, promotion, and development of aviation within the state.

LB138 (2023) allowed the FTE's (salaries and benefits) from the Division of Aeronautics' Administration program 26, to now be paid for under NDOT's administration program 568. Thus, these administrative expenses are no longer shown below.

FUND SUMMARY	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	7,580,169	6,934,553	5,286,861	8,143,895
Revenue:				
Aviation Fuel Taxes	1,606,879	1,566,201	1,637,874	1,639,862
Aircraft Sales and Use Taxes	0	0	3,348,621	59,442
Federal Funds	30,017,312	29,823,279	38,524,328	30,185,075
Other	1,670,874	1,447,026	1,345,835	(915,001)
Total Revenue	33,295,065	32,836,506	44,856,657	30,969,377
Expenditures:				
Administration	696,624	711,819	178,854	(874,710)
Planning and Project Mgmt.	767,667	1,022,268	307,768	(10,431)
Navigational Aids	353,570	346,331	266,103	57,142
State-owned Airfields	375,518	274,302	509,630	231,534
Pavement Maintenance	28,701	27,691	17,116	(1,239)
Public Airport Assistance	31,499,625	31,959,651	40,442,288	29,442,673
Aircraft Operations	170,680	141,461	200,205	122,126
Aircraft Reserves	48,296	675	77,660	62,251
Total Expenditures	33,940,681	34,484,198	41,999,624	29,029,346
ENDING BALANCE	<u>6,934,553</u>	<u>5,286,861</u>	<u>8,143,895</u>	<u>10,083,926</u>
HIGHEST MONTH-ENDING BALANCE	7,703,778	7,961,618	9,077,636	9,958,651
LOWEST MONTH-ENDING BALANCE	3,976,791	3,330,974	965,067	6,169,92

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 21720: AERONAUTICS CAPITAL IMPROVEMENT FUND
EXPENDED IN PROGRAM 301

STATUTORY AUTHORITY: Section 81-703.

REVENUE SOURCES: Revenue includes sales and use taxes imposed on the sale or lease of aircraft (LB727 2023), donations, gifts, grants, bequests, and any transfers authorized by the Legislature.

Beginning July 1, 2023, the proceeds from the sales and use taxes imposed on aircraft sales and leases were being credited to the Aeronautics Cash Fund (21710), until this fund was created in FY25.

PERMITTED USES: These revenues are allocated by the Nebraska Aeronautics Commission through NDOT's Division of Aeronautics' State Aid Grant Program, which utilizes a transparent and objective prioritization methodology to evaluate airport infrastructure projects. Permitted uses may include the building, repairing, renovating, rehabilitating, restoring, modifying, or improving infrastructure at public-use airports licensed by the NDOT Division of Aeronautics.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Aircraft Sales & Use Tax	0	0	0	1,925,856
Investment / Other	0	0	0	3,488,653
Total Revenue	0	0	0	5,414,509
Expenditures:				
Public Airport Assistance	0	0	0	738,860
Total Expenditures	0	0	0	738,860
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,675,649</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	4,986,645
LOWEST MONTH-ENDING BALANCE	0	0	0	59,442

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

FUND 22700: ROADS OPERATIONS CASH FUND EXPENDED IN PROGRAMS 305, 568, 569, 572, 574 & 901

STATUTORY AUTHORITY: Section 66-4,100.

REVENUE SOURCES: Primary revenue sources include transfers from the Highway Cash Fund, as well as federal and local reimbursement on construction projects. Plus, federal reimbursement for the Nebraska Broadband Office expenditures. Transfers out are made to support the operations of the State Patrol's Carrier Enforcement Division. Transfers are also made monthly to direct motor fuel tax revenue to the Transportation Infrastructure Bank Fund pursuant to statute.

PERMITTED USES: The Roads Operations Cash Fund may be used for:

1. Supporting highway and transit related activities including construction, maintenance, administration, and capital construction.
2. Costs related to the administration of the Division of Aeronautics (LB138 2023).
3. The administration, maintenance, and expansion of broadband services by the Nebraska Broadband Office (LB683 2023), are reimbursed with the federal Broadband Equity, Access, and Deployment (BEAD) Program Funds (42780) in Program 568.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	121,441,737	151,842,459	150,406,499	174,633,679
Revenue:				
Transfer In Highway Cash Fund	453,975,541	439,569,184	487,782,435	489,581,675
Transfer In General Fund	0	100,000,000	0	0
Transfers In Other	0	0	0	126,261
Federal Reimbursement/ Grants	488,368,554	485,582,047	568,352,938	610,365,675
Local Reimbursement	38,928,001	35,609,717	39,631,111	25,217,375
Investment Income	3,388,537	3,795,986	5,108,533	5,096,397
Transfer Out Trans Inf Bnk Fnd	0	0	(4,000,000)	(4,000,000)
Transfers Out	(38,312,440)	(38,256,224)	(38,146,622)	(40,841,221)
Other	13,974,704	12,728,034	60,772,398	13,565,035
Total Revenue	960,322,897	1,039,028,744	1,119,500,792	1,099,111,196
Expenditures:				
Construction	712,222,121	798,393,410	805,561,116	887,319,879
Maintenance	151,496,340	166,854,902	206,699,185	190,769,824
Administration	21,116,696	18,718,774	21,129,311	22,936,387
Services & Support	34,900,013	42,057,931	44,190,158	44,875,809
Capital Facilities	6,330,029	6,978,810	13,698,002	9,971,880
Transportation Aid	3,856,976	7,460,877	3,995,840	6,052,395
Total Expenditures	929,922,175	1,040,464,704	1,095,273,612	1,161,926,174
ENDING BALANCE	<u>151,842,459</u>	<u>150,406,499</u>	<u>174,633,679</u>	<u>111,818,701</u>
HIGHEST MONTH-ENDING BALANCE	247,089,645	199,630,513	231,543,228	173,017,950
LOWEST MONTH-ENDING BALANCE	151,842,459	131,207,010	137,193,692	110,535,902

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

FUND 22710: HIGHWAY CASH FUND

STATUTORY AUTHORITY: Section 66-4,100.

REVENUE SOURCES: The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Transportation. Significant sources of revenue include fuel taxes, motor vehicle registration fees and the sales tax on motor vehicles.

Beginning July 1, 2023, the Highway Trust Fund receives 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent. This revenue stream will continue until July 1, 2042, after which this tax revenue will revert back to being deposited into the General Fund (LB 727 2023).

PERMITTED USES: Transfer to the Roads Operations Cash Fund (22700) and to the State Highway Capital Improvement Fund (22740).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	42,646,584	33,533,550	41,877,323	41,630,277
Revenue:				
Motor and Special Fuels	243,233,000	226,404,000	172,662,000	162,494,000
Registration Fees	41,731,000	49,143,000	51,571,000	48,900,000
Sales Tax on Motor Vehicles	158,819,000	171,141,000	178,672,000	177,823,000
Sales and Use Tax	0	0	83,182,419	101,277,000
Other	1,007,878	1,130,668	1,259,666	1,344,401
Investment Income	71,629	94,289	188,305	153,450
Transfer Out Hwy Trust Fund	(453,975,541)	(439,569,184)	(487,782,435)	(489,581,675)
Total Revenue	(9,113,034)	8,343,773	(247,046)	2,410,176
ENDING BALANCE	<u>33,533,550</u>	<u>41,877,323</u>	<u>41,630,277</u>	<u>44,040,453</u>
HIGHEST MONTH-ENDING BALANCE	42,179,440	42,060,620	46,189,654	44,040,453
LOWEST MONTH-ENDING BALANCE	30,998,059	33,767,975	35,821,909	37,827,996

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22740: STATE HIGHWAY CAPITAL IMPROVEMENT FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-2703.

REVENUE SOURCES: Until July 1, 2023, the State Highway Capital Improvement Fund received 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent. This revenue stream started on transactions occurring on July 1, 2013. After July 1, 2023, 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent, is credited to the Highway Trust Fund as per LB 727 (2023). In lieu of this revenue, the State Highway Capital Improvement Fund receives an amount equal to the sales tax revenue credited to the Highway Trust Fund each month, no less than \$70 million annually. This will be from revenue closely related to the use of highways.

Beginning July 1, 2023 until July 1, 2042, as directed by LB 727 (2023) any proceeds from the sale of bonds authorized pursuant to section 39-2223(3) are deposited into the State Highway Capital Improvement Fund.

PERMITTED USES: The State Highway Capital Improvement Fund is used for debt service payments on any bonds issued under section 39-2223(3). Any remaining funds shall be used as follows:

1. At least twenty-five percent of the money credited to the fund each fiscal year is used, as determined by the Department of Transportation, for construction of the expressway system and federally designated high priority corridors; and
2. The remaining money credited to the fund each fiscal year is used to pay for surface transportation projects of the highest priority as determined by the department.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	82,929,934	126,884,426	122,408,290	123,094,176
Revenue:				
Sales and Use Tax	94,061,346	94,702,648	16,914,822	0
Interest	1,756,818	2,371,553	2,845,684	4,745,742
Transfer In Build Nebr. Act	0	0	83,182,419	101,276,709
Bond Premium/Discount	0	0	0	9,208,613
Total Revenue	95,818,164	97,074,201	102,942,925	115,231,064
Expenditures:				
Construction	51,863,672	101,550,337	102,257,039	110,136,660
Debt Service—Bond Principal	0	0	0	541,250
Debt Service-Bond Interest	0	0	0	1,480,622
Total Expenditures	51,863,672	101,550,337	102,257,039	112,158,532
ENDING BALANCE	<u>126,884,426</u>	<u>122,408,290</u>	<u>123,094,176</u>	<u>126,166,708</u>
HIGHEST MONTH-ENDING BALANCE	128,222,010	126,899,274	123,251,458	232,393,228
LOWEST MONTH-ENDING BALANCE	115,577,480	95,072,794	102,486,840	111,463,200

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22750: TRANSPORTATION INFRASTRUCTURE BANK FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-2803.

REVENUE SOURCES: The main source of revenue is from NDOT's share of the incremental fuel tax increases (LB 610 2015), which increased the fixed fuel tax received into the fund by .5¢ per year (starting January 1, 2016); until a tax increase of 2¢ per gallon was reached (on January 1, 2019). Plus, a one-time \$50 million transfer from the Cash Reserve Fund (LB 960 2016). The crediting of fuel tax revenue to the fund runs until June 30, 2033, at which time any unobligated monies in the fund are to be transferred to the Cash Reserve Fund.

LB 1030 in 2024, instructed two transfers to occur:

- \$4 million transfer in from the Roads Operations Fund (22700) in FY24; and
- \$4 million transfer in from the Roads Operations Fund (22700) in FY25.

LB264 in 2025, directed the following transfers out of the fund:

- \$2 million to the General Fund in FY26; and
- \$4.5 million to the General Fund in FY27.

PERMITTED USES: The Transportation Infrastructure Bank Fund (TIB) is used as follows:

1. The Accelerated State Highway Capital Improvement Program, for expressways, federally designated high priority corridors, and needs-driven capacity improvements, to be completed by June 30, 2033.
2. The County Bridge Match Program, may provide up to \$40 million, for the repair and replacement of deficient bridges on the county road system. This terminates on June 30, 2029.
3. The Economic Opportunity Program, for financing transportation improvements to attract and support new businesses and business expansions by connecting them to the transportation. LB264 in 2025, set this program to terminate on June 30, 2025; with all projects having approved applications or approved letters of interest as of May 1, 2025, authorized for continued funding until expended or no longer needed.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	48,299,697	54,773,771	43,619,154	39,655,463
Revenue:				
Transf In Hwy Cash Fund/ Fuel Tax	28,594,857	27,582,168	28,142,500	28,401,861
Transf In Roads Ops Cash Fund	0	0	4,000,000	4,000,000
Interest	738,194	1,045,353	978,038	1,449,063
Total Revenue	29,333,051	28,627,521	33,120,538	33,850,924
Expenditures:				
Construction	22,858,977	39,782,138	37,084,229	16,843,036
Total Expenditures	22,858,977	39,782,138	37,084,229	16,843,036
ENDING BALANCE	<u>54,773,771</u>	<u>43,619,154</u>	<u>39,655,463</u>	<u>56,663,351</u>
HIGHEST MONTH-ENDING BALANCE	54,932,912	53,294,422	42,222,660	56,663,351
LOWEST MONTH-ENDING BALANCE	45,113,878	43,619,154	33,756,537	41,314,394

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 26710: GRADE CROSSING PROTECTION FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 74-1317.

REVENUE SOURCES: Revenue includes an excise tax per train mile, a levy on each public grade crossing, and a \$30,000 monthly transfer from the Highway Trust Fund. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,540,778	7,466,541	7,913,378	8,267,919
Revenue:				
Train Mile Tax/Crossing Levy	1,770,566	1,765,975	1,569,495	1,800,050
Interest	88,360	149,764	203,508	81,273
Transfer In Hwy Trust Fund	360,000	360,000	360,000	360,000
Total Revenue	2,218,926	2,275,739	2,133,003	2,241,323
Expenditures:				
Construction / Maintenance	293,163	1,828,902	1,778,461	866,136
Total Expenditures	293,163	1,828,902	1,778,461	866,136
ENDING BALANCE	<u>7,466,541</u>	<u>7,913,378</u>	<u>8,267,919</u>	<u>9,643,106</u>
HIGHEST MONTH-ENDING BALANCE	7,466,541	7,913,378	8,267,919	9,643,106
LOWEST MONTH-ENDING BALANCE	5,531,620	6,453,567	7,706,345	8,456,209

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 26720: STATE RECREATION ROAD FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-1390.

REVENUE SOURCES: Revenue to this fund is derived from a fee of \$1.50 for each motor vehicle registered annually. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

LB264 in 2025, directed the following transfers out of the fund:

- \$2.5 million to the NGPC State Park Cash Revolving Fund in FY25; and
- \$2.5 million to the NGPC State Park Cash Revolving Fund in FY26.

PERMITTED USES: The State Recreation Road Fund is used for the construction and maintenance of dustless-surface roads designated as State Recreation Roads. These roads give direct and immediate access to or are located within NGPC's state parks, state recreation areas, or other recreational or historical areas. Additionally, this fund can be used for State Recreation Roads which give direct and immediate access to a state veteran cemetery.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	11,379,661	10,516,615	10,644,691	11,432,225
Revenue:				
Registration Fees	3,833,606	3,872,904	3,913,795	3,935,162
Interest	164,079	221,694	268,368	112,129
Transfers Out	0	0	0	(2,500,000)
Total Revenue	3,997,685	4,094,598	4,182,163	1,547,290
Expenditures:				
Construction / Maintenance	4,860,731	3,966,522	3,394,629	11,700,148
Total Expenditures	4,860,731	3,966,522	3,394,629	11,700,148
ENDING BALANCE	<u>10,516,615</u>	<u>10,644,691</u>	<u>11,432,225</u>	<u>1,279,367</u>
HIGHEST MONTH-ENDING BALANCE	11,825,507	11,035,753	11,432,225	12,411,809
LOWEST MONTH-ENDING BALANCE	10,516,615	10,013,167	10,017,436	1,279,367

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

DIRECTOR: John Hilgert
Fourth Floor
State Office Building
402-471-2458

**LEGISLATIVE
FISCAL OFFICE:**

Christina Dowd
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AGENCY DESCRIPTION

The Department of Veterans' Affairs, created in 1947, is headed by a director who is appointed by the Governor subject to the approval of the Legislature. The Department is responsible for aiding and assisting veterans and their eligible dependents in applying for and receiving state and federal veterans' benefits, for supervising and administering various state programs, and for providing administrative support for the Commission on Military and Veteran Affairs.

The Department's Central Office is in Lincoln, but cooperates with veterans' organizations and county service officers throughout the state in making referrals and recommendations, and providing information to veterans.

Beginning in FY 2017-18, the Nebraska Veterans' Homes were transferred to the Department of Veterans' Affairs from the Department of Health and Human Services. In FY 2020-21, funding for the Department of Veteran Affairs was appropriated to one umbrella program 511 – Veterans' Affairs. The programs that were merged under the umbrella program included: 36-Department Administration; 37-Veteran Cemetery System; 510-State Service Office; 519-Central Nebraska Veterans' Home; 520-Norfolk Veterans' Home; 521-Western Nebraska Veterans' Home; and 522-Eastern Nebraska Veterans' Home. For this report, all Veterans' Homes are reported under Program 519.

AGENCY PROGRAMS

- Program 511 – Veterans' Affairs
- Program 036 – Departmental Administration/Operations
- Program 036 – Departmental Administration/Aid
- Program 037 – Veterans' Cemetery System
- Program 510 – State Service Office
- Program 519 – Nebraska Veterans' Homes

AGENCY-ADMINISTERED FUNDS

- Fund 22523 – Veterans' Homes Operations Cash Fund (expended in Progs. 519)
- Fund 22820 – Nebraska Veteran Cemetery System Operation Fund (expended in Prog. 037)
- Fund 22821 – Pets for Vets (expended in Prog. 036)
- Fund 22822 – Veteran Employment Program Fund (expended in Prog. 036)
- Fund 22830 – Military Installation Development and Support Fund (expended in Prog. 036)

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

AGENCY EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	31,287,787	39,769,249	46,366,894	53,740,655
Cash	14,077,721	9,850,627	14,012,969	9,633,084
Federal	27,546,427	29,196,130	20,603,590	19,281,334
Revolving	0	0	0	0
Total Operations	72,911,935	78,816,006	80,983,453	82,653,504
STATE AID:				
General	0	0	2,279,661	220,339
Cash	4,467	12,117	1,766,354	3,193,335
Federal	0	0	0	0
Total State Aid	4,467	12,117	4,046,015	3,403,674
TOTAL FUNDS:				
General	39,769,249	39,769,249	48,646,555	53,960,994
Cash	14,082,188	9,862,744	15,779,323	12,826,419
Federal	27,546,427	29,196,130	20,603,590	19,281,334
Revolving	0	0	0	0
TOTAL EXPENDITURES:	72,916,402	78,828,123	85,029,468	86,067,178
FTEs	660.78	688.36	692.83	749.80

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 511: VETERANS' AFFAIRS

PROGRAM PURPOSE: Program 511 – Veterans' Affairs, is an umbrella program containing the following programs: 036 – Departmental Administration, 037 – Veterans' Cemetery System, 510 – State Service Office, and 519 – Nebraska Veterans' Homes.

This program is shown for informational purposes and is the sum of the listed programs.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	31,287,787	39,769,249	46,366,894	53,740,655
Cash	14,077,721	9,850,627	14,012,969	9,633,084
Federal	27,546,427	29,196,130	20,603,590	19,281,334
Revolving	0	0	0	0
Total Operations	72,911,935	78,816,006	80,983,453	82,653,504
STATE AID:				
General	0	0	2,279,661	220,339
Cash	4,467	12,117	1,766,354	3,193,335
Federal	0	0	0	0
Total State Aid	4,467	12,117	4,046,015	3,403,674
TOTAL FUNDS:				
General	39,769,249	39,769,249	48,646,555	53,960,994
Cash	14,082,188	9,862,744	15,779,323	12,826,419
Federal	27,546,427	29,196,130	20,603,590	19,281,334
Revolving	0	0	0	0
TOTAL EXPENDITURES:	72,916,402	78,828,123	85,029,468	86,067,178
FTEs	660.78	688.36	692.83	749.80

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 036: DEPARTMENTAL ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

The Director of Veterans' Affairs hires state service officers who assist and represent veterans in applying for federal benefits. The Director administers the Nebraska Veterans' Aid Fund by determining the eligibility of applicants and the amount distributed from the interest earned on the fund for food, transportation, shelter, fuel, wearing apparel, medical or surgical aid and funeral expenses. The Veterans Home Board approves admission to the Nebraska Veterans' Homes at Kearney, Norfolk, Scottsbluff, and Bellevue. The Department approves applications for waivers of tuition at state-supported schools and colleges and maintains a grave registry of all veterans buried in Nebraska. The Department is a depository for separation documents of discharged military personnel from Nebraska. Discharges are filed and requests are received for copies. The Department maintains and administers the Veteran's registry which supports veterans benefit programs available through other agencies. The Department is the central administration for all divisions including the Nebraska Veterans' Service Office, the Nebraska Veterans Cemetery System, and the Nebraska Veterans' Homes (which began in FY 2017-18). The Department provides staff and operating support for the Commission on Military and Veteran Affairs.

<u>PROGRAM</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>EXPENDITURES</u>				
OPERATIONS:				
General	5,420,620	5,725,212	6,237,836	6,266,860
Cash	0	0	34,687	80,708
Federal	0	0	0	1,569
Revolving	0	0	0	0
Total Operations	5,420,620	5,725,212	6,272,523	6,349,137
FTEs	39.00	37.00	41.00	44.00

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 036: DEPARTMENTAL ADMINISTRATION/AID

PROGRAM PURPOSE

Funds are appropriated in this program for a grant to a not-for-profit organization to complete construction of a memorial to honor the three hundred ninety-six Nebraska military personnel who were killed in action during the Vietnam War. Cash funds are aid pursuant to the Pets for Vets Program and grants from the Military Installation Development and Support Fund.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	2,279,661	220,339
Cash	4,467	12,117	1,766,354	3,193,335
Federal	0	0	0	0
Revolving	0	0	0	0
Total Aid	4,467	12,117	4,046,015	3,413,674
FTEs	N/A	N/A	N/A	N/A

PROGRAM 036: DEPARTMENTAL ADMINISTRATION TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	5,420,620	5,725,212	8,517,496	6,487,199
Cash	4,468	12,117	1,801,041	3,274,043
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	5,425,088	5,737,329	10,318,537	9,762,811

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 037: VETERANS' CEMETERY SYSTEM

PROGRAM PURPOSE

The Department of Veterans' Affairs is authorized by statute to establish and operate a state veteran cemetery system. The director may seek and expend private, state, and federal funds for the establishment, construction, maintenance, administration, and operation of the cemetery system. The director shall provide lots in the cemetery system for the interment of deceased veterans as defined by the National Cemetery Administration of the United States Department of Veterans Affairs and eligible dependents. The first cemetery, located in Box Butte County (the Nebraska Veterans Cemetery at Alliance), was dedicated in August 2010 and construction of a second cemetery, located in Hall County (the Nebraska Veterans Cemetery at Grand Island) in 2023.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	16,695	22,598	574,330
Cash	282,316	304,745	319,355	29,954
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	282,316	321,440	341,953	604,284
FTEs	4.00	3.00	3.00	5.00

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 510: STATE SERVICE OFFICE

PROGRAM PURPOSE

Prior to the Veterans' Homes moving under NDVA, this program was used for the administration for the Homes. That administration has been consolidated under program 36. In place of the Vets Homes Administration, we have been using the program for the State Service Office and changed the program name to reflect this change. The State Service Office is in Lincoln, Nebraska. Services provided include interviewing military veterans, their spouses, and dependents to establish tentative entitlement for veterans' benefits provided by federal and state laws; advising applicants with claims before the United States Department of Veterans' Affairs (USDVA); and assisting veterans and family members of veterans in the accurate completion of application forms and transmitting them to the proper federal or state agency for processing. The State Service Office assists veterans and manages both initial appeals and appeals to and before the Board of Veterans Affairs.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	733,985	736,900	744,319	909,632
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	733,985	736,900	744,319	909,632
FTEs	12.00	11.00	14.00	24.60

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

PROGRAM 519: NEBRASKA VETERANS' HOMES

PROGRAM PURPOSE

The Nebraska Veterans' Homes are long term care facilities providing health services to geriatric and chronically ill military veterans and their eligible dependents (i.e., spouses, widows, parents) at four campuses across the state: the Western Nebraska (Scottsbluff) Veterans' Home; the Central Nebraska (Kearney) Veterans' Home; the Norfolk Veterans' Home; and the Eastern Nebraska (Bellevue) Veterans' Home. The Grand Island Veterans' Home moved to Kearney in FY2018-19. The primary purpose is to provide a level of care that meets each member's individual health needs by providing skilled nursing, intermediate nursing, or assisted living (domiciliary) care.

The United States Department of Veterans Affairs provides per diem reimbursement to the agency for veterans in the Nebraska Veterans' Homes and the members pay fees based upon their ability to pay. Application for admission to a Veterans Home is made to the County Veterans Service Officer. The Service Officer forwards the completed application to the Veterans' Home Board for consideration. All the Veteran's' homes (programs 519, 520, 521, 522) are combined for reporting purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	25,133,182	33,290,442	39,362,141	45,989,833
Cash	13,795,404	9,545,882	13,658,927	9,522,422
Federal	27,546,427	29,196,130	20,603,590	19,279,765
Revolving	0	0	0	0
Total Operations	66,475,013	72,032,454	73,624,658	74,792,020
FTEs	607.78	637.36	634.83	676.20

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22523: VETERANS’ HOMES OPERATIONS CASH FUND
EXPENDED IN PROGRAM 519

STATUTORY AUTHORITY: Section 80-322.01.

REVENUE SOURCES: The Nebraska Department of Veterans’ Affairs Operations Cash Fund was created per statute to receive funds for the operation of four long-term care facilities located in Bellevue, Kearney (formerly Grand Island, which was closed as of January 2019), Norfolk, and Scottsbluff for veterans, their spouses, and Gold Star parents.

Per LB 340, all programs, services and duties of the Division of Veterans’ Homes of the Department of Health and Human Services were transferred to the Department of Veterans’ Affairs effective July 1, 2017. The Veterans Home Board determines the member contribution borne by the client or relatives of the veteran’s homes. The federal government provides a per diem to help support the operation of the veteran’s homes. All the Veteran’s’ homes (programs 519, 520, 521, 522) are combined for reporting purposes.

PERMITTED USES: Operations expenses for the Veteran’s Home are paid from the fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,303,914	3,216,889	6,961,201	6,523,571
Revenue:				
Member Contribution	11,639,872	13,183,272	13,029,018	12,714,014
Interest	68,908	106,922	190,268	238,084
Total Revenue	11,708,780	13,290,194	13,220,896	12,952,098
Expenditures:				
Personal Services	6,740,582	5,154,968	876,213	134,084
Operating	7,054,822	4,390,914	12,782,714	9,387,760
Total Expenditures	13,795,404	9,545,882	13,658,927	9,522,422
ENDING BALANCE	<u>3,217,290</u>	<u>6,961,201</u>	<u>6,523,661</u>	<u>9,953,337</u>
HIGHEST MONTH-ENDING BALANCE	6,294,396	7,552,880	8,352,484	10,270,309
LOWEST MONTH-ENDING BALANCE	2,562,099	3,325,036	6,582,049	6,532,593

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS
FUND 22820: NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND
EXPENDED IN PROGRAM 037

STATUTORY AUTHORITY: Section 12-1301.

REVENUE SOURCES: The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state, and federal funds for the operation of a state veteran cemetery system. Per statute, any investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a quarterly basis.

This fund receives \$5 from the motor vehicle license plate fee paid on Military Honor and Gold Star numerical license plates and receives \$30 for Gold Star personalized message plates. Thirty dollars is also paid for personalized Military Honor plates beginning in calendar year 2016. In addition, the U.S. Department of Veterans Affairs provides a burial expense in the amount of \$722 - \$745, depending upon the date of death, for each veteran buried at a Nebraska Veterans Cemetery.

PERMITTED USES: Funds are used for the operation, administration, and maintenance of the state veteran cemetery system.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	736,886	766,531	795,383	851,705
Revenue:				
Fee revenue	347,354	353,269	354,515	371,268
Interest	11,010	16,741	21,162	32,381
Operating Transfers Out	(1761)	(557)	0	0
Total Revenue	356,603	369,453	375,677	403,649
Expenditures:				
Personal Services	208,497	244,499	217,685	0
Operating	118,461	96,102	101,670	29,954
Total Expenditures	326,958	340,601	319,355	29,954
ENDING BALANCE	<u>766,531</u>	<u>795,383</u>	<u>851,705</u>	<u>1,225,400</u>
HIGHEST MONTH-ENDING BALANCE	768,146	818,408	857,042	1,226,331
LOWEST MONTH-ENDING BALANCE	725,386	773,395	769,117	862,181

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22821: NEBRASKA VETERAN PETS FOR VETS FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 80-417.

REVENUE SOURCES: License plate fees that can be alphanumeric (\$5) or personalized message (\$40) of which proceeds are distributed to the Nebraska Department of Veteran Affairs to administer a fund that provides financial support, in the form of grants, to veterans for the costs associated with adopting a pet. The program was founded in FY 2020-21.

PERMITTED USES: The Nebraska Pets for Vets Fund is created in statute for the purpose of providing financial support to veterans for the costs associated with adopting a pet. The department shall use the money credited to the Pets for Vets Cash Fund under section 60-3,250 to award grants to carry out the purposes of such program. The department may administer the program or contract with an organization dedicated to the care of dogs and cats to administer the program.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,369	11,751	14,613	12,879
Revenue:				
Fee revenue	11,107	14,798	16,486	17,962
Interest	108	275	428	3,795
Operating Transfers Out	(366)	(94)	0	0
Total Revenue	10,849	14,979	16,914	21,757
Expenditures:				
Aid	4,467	12,117	18,648	25,618
Total Expenditures	4,467	12,117	18,648	25,618
ENDING BALANCE	<u>11,751</u>	<u>14,613</u>	<u>12,879</u>	<u>9,018</u>
HIGHEST MONTH-ENDING BALANCE	11,951	15,058	18,887	11,955
LOWEST MONTH-ENDING BALANCE	6,389	11,270	12,518	5,016

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS
FUND 22822: NEBRASKA VETERAN EMPLOYMENT PROGRAM FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 48-203.

REVENUE SOURCES: The Nebraska Veterans' Employment Program Fund was created in statute to design and issue specialty license plates known as Support of Troops Plates. Five designs of these types of plates were created, honoring persons who are serving or have served in the armed forces in Iran, Afghanistan, Southeast Asia, Vietnam, and the Global War on Terrorism. Two types of plates are issued by the department, one an alphanumeric plate, which cost \$5, and a personalized message plate, with a maximum of five characters, which cost \$70. The \$5 from the alphanumeric plate and \$52.50 from the message plate goes to the Veterans Employment Program Fund.

PERMITTED USES: The Veterans' Employment Program Fund is administered by the Department of Veterans' Affairs. The fund is used for recruiting and education to attract veterans recently released from service to live and work in the state of Nebraska. The Department of Veterans' Affairs, in collaboration with the Department of Labor, developed a website with a job-search tool specific to veterans with cash funds that have accumulated in the Veterans Employment Program Fund in addition to other activities to attract veterans to Nebraska.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,510	21,633	48,262	84,071
Revenue:				
Fee revenue	16,476	26,123	34,208	40,320
Interest	168	676	1,601	3,014
Operating Transfers Out	(521)	(170)	0	0
Total Revenue	16,123	26,629	35,809	43,334
Expenditures:				
Operating	0	0	0	14,505
Total Expenditures	0	0	0	14,505
ENDING BALANCE	<u>21,633</u>	<u>48,262</u>	<u>84,071</u>	<u>112,812</u>
HIGHEST MONTH-ENDING BALANCE	21,888	48,542	84,071	112,992
LOWEST MONTH-ENDING BALANCE	6,922	23,574	51,615	88,551

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS
FUND 22830: MILITARY INSTALLATION DEVELOPMENT AND SUPPORT FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 55-901.

REVENUE SOURCES: The Military Installation Development and Support Fund was created in FY 2020-21. A one-time \$30 M transfer from the Cash Reserve Fund into the Military Base development and Support fund occurred in FY 2022-23. The fund shall consist of transfers authorized by the Legislature and any gifts, grants, or bequests from any source, including federal, state, public, and private sources, for such purposes.

PERMITTED USES: The fund shall be used to contribute to construction, development, or support for any military installation, located in Nebraska, for purposes of improving mission retention and recruitment; supporting the morale, health, and mental wellness of military members and families; and growing the economic impact of military installations in Nebraska. The fund may be used for any project that directly supports any military installation located in Nebraska.

The Department of Veterans' Affairs shall require a match of public or private funding in an amount equal to or greater than one-half of the total cost of any project described prior to authorizing an expenditure from the fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	28,962,838	28,962,838
Revenue:				
Interest	0	0	710,544	283,415
Operating Transfers In	0	30,000,000	0	0
Total Revenue	0	30,000,000	710,544	283,415
Expenditures:				
Operations	0	0	0	0
Aid	0	0	1,747,706	3,167,717
Total Expenditures	0	0	1,747,706	3,167,717
ENDING BALANCE	<u>0</u>	<u>30,000,000</u>	<u>28,962,838</u>	<u>26,078,536</u>
HIGHEST MONTH-ENDING BALANCE	0	30,000,000	30,271,853	29,175,375
LOWEST MONTH-ENDING BALANCE	0	0	28,962,838	2,607,853

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

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AGENCY DESCRIPTION

The Nebraska Department of Natural Resources is tasked with safeguarding Nebraska's water through sound partnerships, cooperation, and science-based decision making to help grow Nebraska's future. DNR is dedicated to the safe, sustainable use, and proper management of the state's water for the future of all Nebraskans. LB317 (2025) merged the agency into the Department of Environment and Energy, creating the Department of Water, Energy, and Environment. The effective date of the merger is July 1, 2025. The responsibilities of the agency include:

- Surface water
- Groundwater
- Floodplain management
- Dam safety
- Natural resources planning
- Water planning and integrated management
- Storage of Natural Resources and related data
- Administration of state funds

AGENCY BUDGET PROGRAMS

- Program 304 – Nebraska Water Conservation Fund/Aid
- Program 306 – Water Well Decommissioning Fund/Aid
- Program 307 – Nebraska Resources Development Fund/Aid
- Program 309 – Natural Resources Enhancement/Aid and Natural Resources Water Quality Fund/Aid
- Program 313 – Water Sustainability Fund/Aid
- Program 314 – Critical Infrastructure Facilities Fund/Aid
- Program 319 – Water Projects/Operations
- Program 319 – Water Projects/Aid
- Program 334 – Soil and Water Conservation/Operations
- Program 334 – Soil and Water Conservation/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 22910 – Water Resources Cash Fund (expended in Prog. 334)
- Fund 22940 – Water Sustainability Fund (expended in Prog. 334)
- Fund 22950 – Critical Infrastructure Facilities Cash Fund (expended in Prog. 314)
- Fund 22970 – Perkins County Canal Project Fund (expended in Prog. 319)
- Fund 22980 – Jobs and Economic Development Initiative Fund (expended in Prog. 319)
- Fund 22990 – Surface Water Irrigation Infrastructure Fund (expended in Prog. 334)
- Fund 25510 – Small Watersheds Flood Control Fund (expended in Prog. 303)
- Fund 25520 – Resources Development Fund (expended in Prog. 307)
- Fund 25530 – Soil and Water Conservation Fund (expended in Prog. 304)
- Fund 25540 – Natural Resources Water Quality Fund (expended in Prog. 309)
- Fund 25550 – Water Well Decommissioning Fund (expended in Prog. 306)
- Fund 25590 – Water Resources Trust Fund (expended in Prog. 334)
- Fund 26600 – Department of Natural Resources Cash Fund (expended in Prog. 334)

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	10,945,159	12,157,292	11,885,042	9,901,399
Cash	987,057	2,218,404	6,556,728	9,140,616
Federal	866,750	2,705,549	3,485,952	998,009
Revolving	0	0	0	0
Total Operations	12,798,966	17,081,245	21,926,047	20,040,024
STATE AID:				
General	1,961,821	1,610,630	2,115,951	3,330,537
Cash	10,658,057	18,420,519	31,823,402	26,038,720
Federal	48,207		7,496,036	32,035,471
Total State Aid	12,899,821	20,031,149	41,347,064	61,404,728
TOTAL FUNDS:				
General	12,906,979	13,767,922	14,000,993	13,231,936
Cash	11,876,849	20,638,923	38,380,130	35,179,336
Federal	914,957	2,705,549	10,981,988	33,033,480
Revolving	0	0	0	0
TOTAL EXPENDITURES:	25,698,785	37,112,394	63,363,111	81,444,752
FTEs	101.17	106.00	107.00	103.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 304: NEBRASKA WATER CONSERVATION FUND/AID

PROGRAM PURPOSE

To provide financial assistance to private landowners for installation of soil and water conservation practices. Various conservation practices are eligible for cost-share assistance of up to 75%. The Nebraska Natural Resources Commission determines the list of eligible practices, establishes operating procedures, and annually allocates the funds among all 23 Natural Resources Districts. The USDA's Natural Resources Conservation Service provides technical assistance in planning and verifying proper installation. NRDs are responsible for the administration of funds at the local level.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	1,818,614	1,410,475	1,842,795	1,530,933
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	1,818,614	1,410,475	1,842,795	1,530,933
FTEs	0.00	0.00	0.00	0.00

PROGRAM 306: WATER WELL DECOMMISSIONING FUND/AID

PROGRAM PURPOSE

To provide cost-share assistance to encourage proper and safe decommissioning or plugging of abandoned water wells. Maximum assistance is \$700 per well with cost varying by size and type. Participation in the program requires NRDs to establish a program with availability for at least 30 wells/year.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	55,513	47,786	56,492	84,046
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	55,513	47,786	56,492	84,046
FTEs	0.00	0.00	0.00	0.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 307: NEBRASKA RESOURCES DEVELOPMENT FUND/AID

PROGRAM PURPOSE

The Nebraska Resources Development Fund (NRDF) provides grants or loans on a cost-share basis to political subdivisions for natural resource projects through the Natural Resources Commission. As of LB106 (2014), no new projects can be approved. Once the approved projects are funded and cost-share reimbursements are complete, the fund will cease operations. Natural Resource Districts are the most common project sponsors, though other subdivisions have also sponsored projects. Projects were typically multi-purpose, including flood damage reduction, sediment and erosion control, recreation, groundwater recharge, and irrigation management. Since the inception of the fund in 1974 through 2014, a total of 71 projects were approved for cost-share assistance for a total of \$122 million in funding. No new funding is available for the program based upon statute.

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	10,256	2,528	1,676	1,689,477
Cash	231,735	12,107	0	10,880
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	241,991	14,635	1,676	1,700,357
FTEs	0.00	0.00	0.00	0.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 309: NATURAL RESOURCES ENHANCEMENT/AID AND NATURAL RESOURCES WATER QUALITY FUND/AID

PROGRAM PURPOSE

To provide funds to Natural Resource Districts for support of their water quality programs. Annual receipts vary year-to-year, though anticipated to yield at least one million dollars. Natural Resource Districts must provide three dollars of local funding for every two dollars matched from the fund. Used for both surface and groundwater quality.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	1,150,000	1,135,000	1,160,000	1,180,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	1,150,000	1,135,000	1,160,000	1,180,000
FTEs	0.00	0.00	0.00	0.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 313: WATER SUSTAINABILITY FUND/AID

PROGRAM PURPOSE

To provide a stable funding source for complex, multi-year programs and projects related to water sustainability. Specific overall objectives of projects, programs, and activities funded by this program are to: increase aquifer recharge, reduce aquifer depletion, increase streamflow, remediate or mitigate threats to drinking water, promote the goals and objectives of approved integrated management plans or groundwater management plans, contribute to multiple water supply management goals including flood control, reducing threats to property damage, agricultural uses, municipal and industrial uses, recreational benefits, wildlife habitat, conservation, and preservation of water resources, provide increased water productivity and sustainability, and comply with interstate compacts.

The program is also dedicated to assisting municipalities with the cost of constructing, upgrading and developing, and replacing sewer infrastructure facilities as part of a combined sewer overflow project, which constitutes 10% of the fund appropriation.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	4,758,834	13,117,467	9,205,442	9,102,661
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,758,834	13,117,467	9,205,442	9,102,661
FTEs	0.00	0.00	0.00	0.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 314: CRITICAL INFRASTRUCTURE FACILITIES FUND/AID

PROGRAM PURPOSE

To provide grants to Natural Resource Districts to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the NRD. This includes military installations, transportation routes, and wastewater treatment facilities. The program is used to offset costs related to upgrading the flood control levees near Offutt AFB and reimbursement to the Gering-Fort Laramie Irrigation district for the canal breach of certain collapsed tunnels.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	278,037	0	8,558,213	1,727,687
Federal	0	0	1,291,662	1,249,411
Revolving	0	0	0	0
Total State Aid	278,037	0	9,849,876	2,997,098
FTEs	0.00	0.00	0.00	0.00

PROGRAM 319: WATER PROJECTS /OPERATIONS

PROGRAM PURPOSE

This program was established to manage new water initiatives created during the 2022 Legislative session, specifically the Perkins County Canal and Jobs and Economic Development Initiative (JEDI) funds. In addition, American Rescue Plan Act (ARPA) funds were appropriated to the program to aid in developing a second water source for a city of the Primary Class and for a grant for riverfront improvement projects.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	1,854,195	5,209,130	9,345,882
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	0	1,854,195	5,209,130	9,345,882
FTEs	0.00	0.00	0.00	0.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 319: WATER PROJECTS/AID

PROGRAM PURPOSE

This program was established to manage new water initiatives created during the 2022 Legislative session, specifically the Perkins County Canal and Jobs and Economic Development Initiative (JEDI) funds. In addition, American Rescue Plan Act (ARPA) funds were appropriated to the program to aid in developing a second water source for a city of the Primary Class and for a grant for riverfront improvement projects.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	1,692,598	4,247,040
Federal	0	0	6,175,261	28,080,762
Revolving	0	0	0	0
Total Aid	0	0	7,867,859	32,327,801
FTEs	0.00	0.00	0.00	0.00

PROGRAM 319: WATER PROJECTS **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	0	1,854,195	6,901,728	13,592,921
Federal	0	0	6,175,261	28,080,762
Revolving	0	0	0	0
Total	0	1,854,195	13,076,989	41,673,683

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 334: SOIL AND WATER CONSERVATION/OPERATIONS

PROGRAM PURPOSE

To obtain technical studies and research and to provide financial assistance in support of statewide water planning and implementation of water resource management actions by natural resources districts.

To fund actions needed to help assure Nebraska's compliance with interstate water compacts, decrees and agreements. 19 subprograms make up the sum of this program. They are:

- Directors' office;
- Surface Water and Groundwater permits;
- Groundwater well registration;
- Management services programs;
- Information technology;
- Administrative services;
- Stream gaging;
- Bridgeport building;
- Field offices;
- Floodplain management;
- Dam safety;
- Survey;
- Missouri River Recovery Implementation Committee;
- Natural Resources Commission;
- Western States Water Council;
- Water Resources Management;
- Water Resources Cash Fund;
- Interstate Water Rights;
- Legal Support; and
- Surface Water Irrigation Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	10,945,159	12,157,292	11,883,366	9,901,399
Cash	986,976	346,290	1,347,598	3,004,265
Federal	866,750	2,705,549	3,485,952	1,008,889
Revolving	0	0	0	0
Total Operations	12,798,855	15,209,131	16,716,917	13,914,553
FTEs	101.17	106.00	107.00	103.00

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 334: SOIL AND WATER CONSERVATION/AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	132,950	197,626	273,156	110,127
Cash	4,415,673	4,126,158	11,150,657	6,476,876
Federal	48,207		29,113	2,694,418
Revolving	0	0	0	0
Total State Aid	4,596,830	4,323,784	11,452,925	9,281,421
FTEs	0.00	0.00	0.00	0.00

PROGRAM 334: SOIL AND WATER CONSERVATION TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	11,078,109	12,354,918	12,156,522	10,011,526
Cash	5,402,650	4,472,449	12,498,254	9,481,141
Federal	914,957	2,705,549	3,515,065	3,703,307
Revolving	0	0	0	0
TOTAL	17,395,716	19,532,916	28,169,842	23,195,974

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22910: WATER RESOURCES CASH FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-218.

REVENUE SOURCES: 6 grants from other entities (primarily NET), settlement funds (61-218), and transfers authorized by the Legislature.

PERMITTED USES: Expenditures from the Water Resources Cash Fund may be made directly by the Department or to natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree or a formal state contract or agreement. Funds expended for natural resources districts require a match of local funding in an amount equal to or greater than forty percent of the total cost of carrying out the eligible activity.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	28,298,247	27,483,070	34,563,883	36,431,129
Revenue:				
Intergovernmental Revenues	0	6,600,000	0	0
Grants	0	0	341,488	(160,485)
Transfers in	3,300,000	3,300,000	7,000,000	7,000,000
Transfers out	(156,552)	(283,193)	(312,287)	(1,196,282)
Interest	392,457	669,071	854,415	1,122,112
Total Revenue	3,535,905	10,285,878	7,883,615	6,765,345
Expenditures:				
State Aid	4,215,673	2,962,042	5,897,101	2,662,347
Operating	135,408	243,023	119,268	1,030,660
Total Expenditures	4,351,081	3,205,065	6,016,369	3,693,007
Ending Balance	<u>27,483,070</u>	<u>34,563,883</u>	<u>36,431,129</u>	<u>39,503,467</u>
HIGHEST MONTH-ENDING BALANCE	28,225,123	34,568,393	36,431,129	39,503,467
LOWEST MONTH-ENDING BALANCE	24,320,307	27,504,892	32,398,787	34,311,641

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22940: WATER SUSTAINABILITY FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-222.

REVENUE SOURCES: Annual General Fund transfers beginning in FY 2015-16.

PERMITTED USES: In accordance with sections 2-1506 to 2-1513 and for costs associated with the administration related to the fund.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	37,402,258	43,538,051	41,813,834	44,600,468
Revenue:				
Transfers in	11,000,000	11,084,018	11,027,790	2,519,000
Transfers out	(475,000)	(475,000)	0	0
Interest	508,415	834,252	1,013,345	394,408
Total Revenue	11,033,415	11,443,270	12,041,135	2,913,409
Expenditures:				
Water Sustainability Fund	4,758,915	13,117,386	9,205,516	9,102,661
Soil and Water Conservation	138,706	50,100	48,985	105,004
Total Expenditures	4,897,621	13,167,486	9,254,501	9,207,665
ENDING BALANCE	<u>43,538,051</u>	<u>41,813,834</u>	<u>44,600,468</u>	<u>38,306,211</u>
HIGHEST MONTH-ENDING BALANCE	43,538,051	43,314,358	44,600,468	43,327,192
LOWEST MONTH-ENDING BALANCE	32,977,613	31,258,693	37,262,986	36,557,392

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22950: CRITICAL INFRASTRUCTURE FACILITIES CASH FUND
EXPENDED IN PROGRAM 314

STATUTORY AUTHORITY: Section 61-224.

REVENUE SOURCES: Cash Reserve Fund transfers. A \$13,700,000 transfer was authorized in FY15-16, a \$3,800,000 transfer authorized in FY20-21, and a \$10,000,000 transfer authorized in FY23-24.

PERMITTED USES: To provide a grant to a natural resources district to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the district which includes military installations, transportation routes, and wastewater treatment facilities and to provide a grant to an irrigation district for reimbursement of costs related to temporary repairs to the main canal and tunnels of an interstate irrigation system which experienced a failure.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,024,905	746,868	746,868	2,188,655
Revenue:				
Transfers in	0	0	10,000,000	0
Total Revenue	0	0	10,000,000	0
Expenditures:				
Aid	278,037		8,558,213	1,727,687
Total Expenditures	278,037	0	8,558,213	1,727,687
ENDING BALANCE	<u>746,868</u>	<u>746,868</u>	<u>2,188,655</u>	<u>460,968</u>
HIGHEST MONTH-ENDING BALANCE	1,024,905	746,868	4,002,035	2,158,025
LOWEST MONTH-ENDING BALANCE	746,868	746,868	460,968	460,968

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22970: PERKINS COUNTY CANAL PROJECT FUND
EXPENDED IN PROGRAM 319

STATUTORY AUTHORITY: 61-305.

REVENUE SOURCES: Transfers by the Legislature beginning in FY 2023-24.

PERMITTED USES: To identify the optimal route and purchase land for and develop, construct, manage, and operate the South Platte Canal as outlined by the South Platte River Compact.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE		0	52,637,303	622,554,127
Revenue:				
Transfers in		53,500,000	574,500,000	0
Interest		626,305	220,409	17,648,081
Operating Transfers Out		0	(99,851)	(17,868,489)
Total Revenue		54,126,305	574,620,557	(220,409)
Expenditures:				
Operations		1,854,195	4,338,541	8,747,347
Total Expenditures		1,854,195	4,338,541	8,747,347
ENDING BALANCE		<u>52,637,303</u>	<u>622,554,127</u>	<u>613,585,371</u>
HIGHEST MONTH-ENDING BALANCE		53,469,408	622,554,127	627,991,096
LOWEST MONTH-ENDING BALANCE		0	48,633,830	613,585,371

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22980: JOBS AND ECONOMIC DEVELOPMENT INITIATIVE FUND
EXPENDED IN PROGRAM 319

STATUTORY AUTHORITY: 61-405.

REVENUE SOURCES: Transfers from the Legislature beginning in FY 2022-23.

PERMITTED USES: Site selection costs, feasibility, and public water supply studies and flood mitigation costs related to the Jobs and Economic Development Initiative Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE		0	22,022,720	26,376,096
Revenue:				
Transfers in		21,930,621	82,534,165	908,899
Transfers out			(78,000,000)	
Interest		92,099	2,382,399	606,535
Total Revenue		22,022,720	6,916,564	1,515,434
Expenditures:				
Operations		0	870,589	597,534
Aid			1,692,598	4,247,040
Total Expenditures		0	2,563,187	4,844,574
ENDING BALANCE		<u>22,022,720</u>	<u>26,376,096</u>	<u>23,046,957</u>
HIGHEST MONTH-ENDING BALANCE		22,022,720	102,914,032	26,553,943
LOWEST MONTH-ENDING BALANCE		0	26,376,096	23,046,957

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22990: SURFACE WATER IRRIGATION INFRASTRUCTURE FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 46-1,164 – 46-1,165.

REVENUE SOURCES: A single transfer from the Cash Reserve Fund of \$50,000,000 in FY2022-23 and interest accrued to the fund as of the passing of LB818 (2023).

PERMITTED USES: To provide grants to Irrigation Districts in accordance to 46-1,165. Grants can be up to \$5,000,000 and require a 10% local match.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE		0	49,424,310	44,493,113
Revenue:				
Transfers in		50,000,000	0	0
Interest		588,426	1,233,249	1,423,946
Total Revenue		50,588,426	1,233,249	1,423,946
Expenditures:				
Operations		0	910,890	1,865,431
Aid		1,164,116	5,253,556	3,469,529
Total Expenditures		1,164,116	6,164,446	5,334,961
ENDING BALANCE		<u>49,424,310</u>	<u>44,493,113</u>	<u>40,582,098</u>
HIGHEST MONTH-ENDING BALANCE		50,000,000	49,564,402	44,659,500
LOWEST MONTH-ENDING BALANCE		49,424,310	44,493,113	40,582,098

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25510: SMALL WATERSHEDS FLOOD CONTROL FUND
EXPENDED IN PROGRAM 303

STATUTORY AUTHORITY: Section 2-1503.01.

REVENUE SOURCES: Proceeds from the sale or lease of property equal to the state's investment (2-1503.02).

PERMITTED USES: The purpose of the Small Watersheds Flood Control Fund is to assist local organizations by paying all or part of the cost of purchase of needed lands, easements, and rights-of-way for soil and water conservation and flood control needs.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,097	2,128	2,174	2,230
Revenue:				
Land sales/use	0	0	0	0
Interest	31	46	57	73
Total Revenue	31	46	57	73
Expenditures:				
Personal Services				
Operating				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>2,128</u>	<u>2,174</u>	<u>2,230</u>	<u>2,304</u>
HIGHEST MONTH-ENDING BALANCE	2,128	2,174	2,230	2,304
LOWEST MONTH-ENDING BALANCE	2,100	2,131	2,178	2,230

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25520: RESOURCES DEVELOPMENT FUND
EXPENDED IN PROGRAM 307

STATUTORY AUTHORITY: Section 2-1587.

REVENUE SOURCES: Loan repayments (2-1589).

PERMITTED USES: To issue grants or loans to political subdivisions for programs and projects deemed essential to the development, preservation, and maintenance of the state's water and related land resources.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	293,627	69,915	55,097	56,537
Revenue:				
Loan repayments	0	0	0	0
Interest	4,023	1,289	1,440	1,577
Total Revenue	4,023	1,289	1,440	1,577
Expenditures:				
State Aid	231,735	12,107	0	10,880
Total Expenditures	231,735	12,107	0	10,880
ENDING BALANCE	<u>65,915</u>	<u>55,097</u>	<u>56,537</u>	<u>47,234</u>
HIGHEST MONTH-ENDING BALANCE	294,654	63,239	56,537	47,234
LOWEST MONTH-ENDING BALANCE	65,809	54,871	55,212	45,930

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25530: SOIL AND WATER CONSERVATION FUND
EXPENDED IN PROGRAM 304

STATUTORY AUTHORITY: Section 2-1577.

REVENUE SOURCES: Refunds and repayments.

PERMITTED USES: Grants to individual landowners not to exceed seventy-five percent of the actual cost of eligible projects and practices for soil and water conservation or water quality protection, with priority given to those projects and practices providing the greatest number of public benefits.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,116	8,146	41,311	43,753
Revenue:				
Intergovernmental revenues	0	13,466	0	0
Refunds	6,976	19,266	1,372	342
Interest	54	433	1,069	1,446
Total Revenue	7,030	33,165	2,441	1,789
Expenditures:				
State Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>8,146</u>	<u>41,311</u>	<u>43,753</u>	<u>45,541</u>
HIGHEST MONTH-ENDING BALANCE	8,146	41,311	43,753	45,541
LOWEST MONTH-ENDING BALANCE	1,118	8,157	41,383	43,753

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25540: NATURAL RESOURCES WATER QUALITY FUND
EXPENDED IN PROGRAM 309

STATUTORY AUTHORITY: Section 2-15,123.

REVENUE SOURCES:

- Pesticide fee: \$50
- Commercial pesticide applicator license: \$90
- Private Pesticide Applicator license: \$25

PERMITTED USES: To fund Natural Resource Districts' water quality programs, illegal water well decommissioning programs, inspections conducted pursuant to the Nebraska Chemigation Act, source water protection programs, purchases of special equipment, and application of soil and water conservation practices.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	320,520	320,326	369,235	309,358
Revenue:				
General business fees	775,500	769,890	759,110	730,400
Commercial applicator fee	249,729	249,263	252,243	270,726
Private applicator license	119,769	157,447	81,122	106,107
Interest	4,808	7,309	7,649	13,131
Total Revenue	1,149,806	1,183,909	1,100,124	1,120,364
Expenditures:				
State Aid	1,150,000	1,135,000	1,160,000	1,180,000
Total Expenditures	1,150,000	1,135,000	1,160,000	1,180,000
ENDING BALANCE	<u>320,326</u>	<u>369,235</u>	<u>309,358</u>	<u>249,723</u>
HIGHEST MONTH-ENDING BALANCE	777,544	876,597	782,605	930,273
LOWEST MONTH-ENDING BALANCE	26,188	23,780	22,768	10,172

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25550: WATER WELL DECOMMISSIONING FUND
EXPENDED IN PROGRAM 306

STATUTORY AUTHORITY: Section 46-1403.

REVENUE SOURCES: Water well registration fees: \$40 (46-606).

PERMITTED USES: To cost share with natural resource districts for costs associated with the acceleration of the decommissioning of illegal water wells.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	18,565	26,891	37,293	56,480
Revenue:				
Fee revenue	63,529	57,459	74,541	55,341
Interest	310	730	1,138	1,246
Total Revenue	63,839	58,189	75,679	56,587
Expenditures:				
State aid	55,513	47,786	56,492	84,046
Total Expenditures	55,513	47,786	56,492	84,046
ENDING BALANCE	<u>26,891</u>	<u>37,293</u>	<u>56,480</u>	<u>32,612</u>
HIGHEST MONTH-ENDING BALANCE	34,200	47,041	58,583	47,635
LOWEST MONTH-ENDING BALANCE	7,195	21,147	20,770	24,892

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25590: WATER RESOURCES TRUST FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 46-753.

REVENUE SOURCES: Reimbursements from expenses related to the Platte River Recovery project are deposited to the fund.

PERMITTED USES: To be used by political subdivision in determining whether river basins, subbasins, or reaches are fully appropriated in accordance with section [46-713](#), (b) developing or implementing integrated management plans for such fully appropriated river basins, subbasins, or reaches or for river basins, subbasins, or reaches designated as over appropriated in accordance with section [46-713](#), (c) developing or implementing integrated management plans in river basins, subbasins, or reaches which have not yet become either fully appropriated or over appropriated, or (d) attaining state compliance with an interstate water compact or decree or other formal state contract or agreement.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	149,907	142,803	141,781	139,560
Revenue:				
Reimbursements	0	0	173	4,068
Interest	2,134	3,015	3,649	4,566
Total Revenue	2,134	3,015	3,822	8,634
Expenditures:				
Aid	0	0	0	
Operating	9,238	4,242	5,838	3,170
Total Expenditures	9,238	4,242	5,838	3,170
ENDING BALANCE	<u>142,803</u>	<u>141,576</u>	<u>139,560</u>	<u>145,024</u>
HIGHEST MONTH-ENDING BALANCE	149,123	142,908	141,781	145,024
LOWEST MONTH-ENDING BALANCE	142,803	141,477	139,560	139,323

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 26600: DEPARTMENT OF NATURAL RESOURCES CASH FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-210.

REVENUE SOURCES:

- Water well registrations: \$40 (46-606).
- Water data collection project fees: Varies by project (61-209).
- \$600,000 transfer from the Water Sustainability Fund in FY2021-22 and FY2022-23.
- Transfers

PERMITTED USES: To pay for DNR staff and programs.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	482,123	(8,446)	496,159	329,106
Revenue:				
Transfer in	350,000	475,000	0	0
Operating grants	5,403	5,623	21,807	29,168
Fee revenue	54,671	53,285	64,140	93,055
Interest	2,981	220	9,543	10,419
Reimbursement				1,169
Total Revenue	413,055	553,530	95,489	133,811
Expenditures:				
Operating	703,523	48,925	262,542	0
State Aid	200,000	0	0	345,000
Total Expenditures	903,523	48,925	262,542	345,000
ENDING BALANCE	<u>(8,446)</u>	<u>496,159</u>	<u>329,106</u>	<u>121,007</u>
HIGHEST MONTH-ENDING BALANCE	448,226	500,654	512,043	428,373
LOWEST MONTH-ENDING BALANCE	76,970	2,076	301,879	88,991

AGENCY 30 – STATE ELECTRICAL BOARD

DIRECTOR: Craig Thelen
1220 Lincoln Mall
Suite 125
402-471-3508

LEGISLATIVE
FISCAL OFFICE: Eric Kasik
402-471-0053
ekasik@leg.ne.gov

AGENCY DESCRIPTION

The agency licenses electricians, issues permits throughout the State, investigates electrocutions and monitors all municipal electrical inspection programs for compliance with the State Electrical Act & Board Rules. An on-line system is in place to provide access to permit and license applications, and to provide information to contractors, engineers, and the public.

The State Electrical Board has one budget program, Protection of People and Property, Program 197. Total program expenditures equal total agency expenditures.

AGENCY BUDGET PROGRAMS

- Program 197 – Protection of People and Property

AGENCY-ADMINISTERED FUNDS

- Fund 21210 – Electrical Division Fund (expended in Prog. 197)

AGENCY AND PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,049,051	2,081,374	2,127,771	2,451,114
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,049,051	2,081,374	2,127,771	2,451,114
FTEs	21.22	18.75	21.00	22.00

AGENCY 30 – STATE ELECTRICAL BOARD
FUND 21210: ELECTRICAL DIVISION FUND
EXPENDED IN PROGRAM 197

STATUTORY AUTHORITY: Section 81-2105.

REVENUE SOURCES: Licensing and Inspection fees.

PERMITTED USES: This fund is used to carry out electrical inspections, administer examinations, code classes, and issue licenses.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,672,867	947,685	1,268,013	649,097
Revenue:				
License fees	115,917	1,191,792	143,145	1,205,019
Inspections	1,089,619	1,112,860	1,194,868	1,217,772
Examination fees	79,211	104,094	142,218	169,403
Registration Code Class Training	2,115	2,928	3,696	10,245
Other	16,560	(34,686)	2,741	16,437
Interest	20,448	24,565	25,824	27,522
Total Revenue	1,323,870	2,401,702	1,508,856	2,646,399
Expenditures:				
Personal Services	1,550,041	1,537,183	1,664,048	1,803,488
Operating expenses	221,838	238,400	164,206	366,554
Travel expenses	227,857	247,114	261,517	252,380
Capital outlay	49,315	58,677	38,000	28,691
Total Expenditures	2,049,051	2,081,374	2,127,771	2,451,113
ENDING BALANCE	<u>947,685</u>	<u>1,268,013</u>	<u>649,097</u>	<u>844,383</u>
HIGHEST MONTH-ENDING BALANCE	1,642,145	1,450,523	1,185,871	1,216,818
LOWEST MONTH-ENDING BALANCE	941,145	772,789	636,243	501,268

AGENCY 31 – MILITARY DEPARTMENT

DIRECTOR: BG Craig Strong
Joint Forces
Headquarters Building
402-309-8104

**LEGISLATIVE
FISCAL OFFICE:**

Christina Dowd
402-471-0042
cdowd@leg.ne.gov

AGENCY DESCRIPTION

The Military Department, previously known as the Adjutant General's Department, was created in 1974 and is headed by the Adjutant General who is appointed by the Governor. The Adjutant General is in control of the military forces of the state, which include the Army National Guard, Air National Guard, and the Nebraska State Guard. In addition, the Adjutant General is responsible for the administration of the Nebraska Emergency Management Agency, which is by statute, a part of the Military Department. Administration of the Governor's Emergency Cash Fund/Program is also a function of this agency. The Nebraska Military Department currently has 25 Readiness Centers. In addition to the Readiness Centers, the State of Nebraska has a significant inventory of other facilities used by the Nebraska Army National Guard, including logistic facilities, maintenance and repair facilities and other training facilities located throughout the state.

AGENCY BUDGET PROGRAMS

- Program 191 – Governor's Emergency Program – Covid-19/Aid
- Program 192 – Governor's Emergency Program/Aid
- Program 544 – National and State Guard and General Security
- Program 545 – Emergency Management/Operations
- Program 545 – Emergency Management/Aid
- Program 548 – Tuition Credit Reimbursement/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 23110 – Military Department Cash Fund (expended in Progs. 544 and 545)
- Fund 23120 – Governor's Emergency Cash Fund (expended in Prog. 191 and 192)

AGENCY 31 – MILITARY DEPARTMENT

<u>AGENCY EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	4,137,178	4,584,221	4,717,776	7,897,955
Cash	566,637	563,218	563,119	610,795
Federal	32,583,060	37,417,363	40,530,511	38,370,955
Revolving	0	0	0	0
Total Operations	37,286,875	42,564,802	43,075,376	46,879,705
STATE AID:				
General	9,118,660	8,986,464	6,656,744	4,727,105
Cash	10,965,321	6,481,005	37,590	1,072,724
Federal	246,325,176	132,099,599	181,577,478	140,103,724
Total State Aid	266,409,157	147,567,068	188,271,812	145,903,553
TOTAL FUNDS:				
General	13,255,838	13,570,685	11,374,520	12,625,060
Cash	11,531,958	7,044,223	600,709	1,683,519
Federal	278,908,236	169,516,962	222,107,990	178,474,719
Revolving	0	0	0	0
TOTAL EXPENDITURES:	303,696,032	190,131,870	234,083,219	192,783,719
FTEs	189.17	201.50	207.50	196.50

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 191: GOVERNOR'S EMERGENCY PROGRAM – COVID 19/AID

PROGRAM PURPOSE

The purpose of Governor's Emergency Program – COVID-19 is to provide, as authorized by the Governor, fiscal support to the state and its political subdivisions for the public health emergency response to the Coronavirus Disease 2019 (COVID-19).

The program was created via LB1198 (2020) as a separate budget program from Program 192 to allow for transparency and ease in tracking expenditures related to COVID-19. A one-time Cash Reserve Fund transfer of \$83.6 million to the Governor's Emergency Cash Fund and equal appropriation in FY20 accompanied the creation of the program. Additionally, the program is the mechanism for which expenditure of federal Coronavirus aid that does not have a designated administrative agency and federal American Rescue Plan Act funds (including funds for administration of programs utilizing such funds).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	10,965,321	6,366,112	37,590	0
Federal	148,947,879	41,307,988	35,020,519	24,005,241
Revolving	0	0	0	0
Total State Aid	159,913,200	47,674,100	35,058,109	24,005,241
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 192: GOVERNOR’S EMERGENCY PROGRAM/AID

PROGRAM PURPOSE

The purpose of Governor's Emergency Program is to provide, as authorized by the Governor, fiscal support to the state and its political subdivisions for emergency response and disaster assistance.

The program was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. The primary purpose is to assist in restoring essential public services, but the program may also be used to pay for emergency response personnel, services, and equipment (which would be reflected in the totals below) or as the required state matching funds for federal assistance programs. It is intended that assistance from the Governor's Emergency Program be supplemental to local efforts and not the primary source of assistance.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	8,283,496	8,100,830	6,084,177	3,685,323
Cash	0	114,893	0	1,070,952
Federal	91,480,434	84,146,079	138,532,913	103,859,134
Revolving	0	0	0	0
Total State Aid	99,763,930	92,361,802	144,617,090	108,615,409
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 544: NATIONAL AND STATE GUARD AND GENERAL SECURITY

PROGRAM PURPOSE

The purposes of the program are to provide management and administrative services to the Army and Air National Guard, State Guard, Nebraska Emergency Management Agency, Governor's Emergency Program, the Tuition Assistance Program, and to provide for the operation and maintenance of Army and Air Guard facilities in the state.

Personnel in Program 544 provide administrative services to the Army and Air National Guard and Nebraska Emergency Management Agency. These services include command and control, personnel, fiscal, printing, public relations, purchasing, transportation, and administration of the tuition assistance program. The Department supports operational and maintenance costs for numerous state buildings, including local community Readiness Centers that provide space for unit administration, training and equipment. Local individuals and groups may rent these centers, and the funds derived from the rentals are deposited in the Department's Cash Fund to be used to defray operation and maintenance costs. The Department also provides funds and employees for the operation and maintenance of various structures at the Lincoln Air Base. Sixty-eight logistics facilities for the Army Guard and the three training sites at Camp Ashland, Mead and Hastings are supported with funding derived from agreements with the federal government in a 50 percent, 75 percent or 100 percent federal share. One hundred percent federal funding also supports employees who provide fire protection at the Lincoln Air Base and employees who provide Air Base security.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	2,897,845	3,529,324	3,418,965	6,774,710
Cash	237,894	236,363	265,610	266,796
Federal	29,377,136	34,942,541	36,951,957	35,445,306
Revolving	0	0	0	0
Total Operations	32,512,875	38,708,228	40,636,532	42,486,812
FTEs	141.28	144.20	149.50	140.20

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 545: EMERGENCY MANAGEMENT/OPERATIONS

PROGRAM PURPOSE

The purposes of the program are to: mitigate the effects of a disaster by an adequate level of planning, exercising and preparedness at the state and local levels; conduct the coordination of disaster response and recovery efforts, and; administer the provisions of the Emergency Management Act.

The department manages the State Emergency Management Agency, the Governor's Emergency Program, the State Homeland Security Program and is the State Administrative Agency for the federal Department of Homeland Security grants. The agency provides training to the public, public officials and local disaster planning and response staff. It provides technical assistance in updating local "all hazards" emergency operating plans to support the emergency management assistance program for state and local government and to support Title III SARA federal requirements. USDOT federal funds support the transportation related hazmat planning and training. Cash funds from the nuclear power facilities located in Nebraska support the costs of developing Radiological Emergency Plans.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,239,333	1,054,897	1,298,811	1,123,245
23112Cash	328,744	326,855	297,509	345,771
Federal	3,205,924	2,474,822	3,578,554	2,925,689
Revolving	0	0	0	0
Total Operations	4,774,001	3,856,574	5,174,874	4,394,705
FTEs	32.61	57.30	58.00	56.30

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 545: EMERGENCY MANAGEMENT/AID

PROGRAM PURPOSE

The purpose of the program is to obtain and administer federal funds available for local Emergency Management organizations.

Federal Emergency Management Agency funds available to support local Emergency Management organizations are administered by the State Emergency Management Agency and are accounted for in this program. Federal and state or local matching funds are also managed for direction, control and warning projects.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	(43)	15	4,846	(4,877)
Cash	0	0	0	0
Federal	5,896,963	6,645,532	8,024,046	1,772
Revolving	0	0	0	0
Total State Aid	5,896,920	6,645,547	10,764,922	12,239,349
FTEs	N/A	N/A	N/A	N/A

PROGRAM 545: EMERGENCY MANAGEMENT TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	1,239,290	1,054,912	1,303,657	1,118,368
Cash	328,744	326,855	297,509	345,771
Federal	9,102,787	9,120,354	11,602,600	15,165,038
Revolving	0	0	0	0
TOTAL	10,670,821	10,502,121	13,203,766	16,629,177

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 548: TUITION CREDIT REIMBURSEMENT/AID

PROGRAM PURPOSE

The purpose of the program is to reimburse any state supported university, college and technical community college and independent, not-for-profit, regionally accredited college or university, for the amount of tuition credits authorized for National Guard members.

Any member of the Nebraska National Guard who enrolls in any state supported university, college, or community college or any independent, not-for-profit, regionally accredited college or university in this state may be entitled to a credit of 75 percent of the resident tuition charges of such school except that any member who attends an independent, not-for-profit, regionally accredited college or university in this state may receive a credit in an amount no higher than that person would receive if he or she attended the University of Nebraska-Lincoln. The spouse and children of any enlisted member of the National Guard who dies while serving on active duty are entitled to a tuition credit of 100 percent, if certain qualifications are met. Effective January 1, 2021, the program was expanded by LB450 (2020) to provide for 100 percent reimbursement for non-graduate degrees and 50 percent reimbursement for those guard members pursuing a professional or graduate degree.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	835,206	885,619	567,721	1,046,659
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	835,206	885,619	567,721	1,046,659
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT
FUND 23110: MILITARY DEPARTMENT CASH FUND
EXPENDED IN PROGRAMS 544 & 545

STATUTORY AUTHORITY: Section 55-131.

REVENUE SOURCES: The source of funding for the Military Department Cash Fund includes fees from renting Readiness Center space for various public purposes; renting training sites and ranges; and renting rooms at Camp Ashland. Other revenue sources include fees from the calibration of radiological instruments and reimbursement for developing emergency response plans and conducting training for off-site nuclear power plant disasters.

The Nebraska Emergency Management Agency Cash Fund 23112 was statutorily created in 2006 (Section 71-3532) to receive all non-federal revenue used by the Nebraska Emergency Management Agency. These funds are accounted through the use of an administratively created sub-account in the Military Department Cash Fund.

PERMITTED USES: 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 uses revenue from facility rental(s) to offset associated maintenance and operational costs. The Nebraska Emergency Management Agency develops emergency response plans and conducts training for the state's nuclear power plants.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	447,799	499,588	505,604	495,718
Revenue:				
Fee revenue	610,103	558,453	553,233	689,943
Interest	8,323	10,780	14,893	18,388
Total Revenue	618,426	569,233	523,223	708,331
Expenditures:				
Personal Services	282,535	282,944	292,045	361,277
Operating	273,303	262,564	249,929	224,809
Travel	10,779	17,709	20,270	20,442
Capital Outlay	0	0	875	6,038
Total Expenditures	566,637	563,217	563,119	612,566
ENDING BALANCE	<u>499,588</u>	<u>505,604</u>	<u>495,718</u>	<u>591,483</u>
HIGHEST MONTH-ENDING BALANCE	709,917	614,405	225,760	766,795
LOWEST MONTH-ENDING BALANCE	410,268	380,749	159,032	378,208

AGENCY 31 – MILITARY DEPARTMENT
FUND 23120: GOVERNOR’S EMERGENCY CASH FUND
EXPENDED IN PROGRAM 191 & 192

STATUTORY AUTHORITY: Section 81-829.33.

REVENUE SOURCES: Transfers authorized by the Legislature.

PERMITTED USES: The Governor’s Emergency Cash Fund assists 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	16,781,969	9,262,986	7,934,005	6,043,559
Revenue:				
Interest	9,109	110,863	146,673	56,191
Transfers	0	5,110,863	(15,841,000)	25,000,000
Other/Reimbursement	3,437,229	41,161	13,841,470	0
Total Revenue	3,446,337	5,152,024	(1,852,856)	25,056,191
Expenditures:				
Personal Services	0	9,916	0	0
Operating	10,546,798	6,355,984	37,590	0
Aid	418,523	114,893	0	1,070,592
Total Expenditures	10,965,321	6,481,005	37,590	1,070,592
ENDING BALANCE	<u>9,262,986</u>	<u>7,934,005</u>	<u>6,043,559</u>	<u>30,028,798</u>
HIGHEST MONTH-ENDING BALANCE	17,445,221	12,707,144	21,884,557	21,884,557
LOWEST MONTH-ENDING BALANCE	9,021,636	7,857,931	5,908,593	5,908,593

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

DIRECTOR: Kelly Sudbeck
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**LEGISLATIVE
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AGENCY DESCRIPTION

The Board of Educational Lands and Funds consists of five persons, appointed by the Governor and confirmed by the Legislature, who serve as trustees in a non-partisan and non-political manner. The primary duty of the Board is to manage the 1.25 million acres now held in trust for Nebraska's public schools. The net income received from surface and subsurface leasing of this land is distributed to the K-12 public school districts. The income is also used to meet the cost of managing the land. Proceeds from mineral royalties and land sales are deposited in the Permanent School Trust Fund.

The agency also houses the office of the State Surveyor.

AGENCY BUDGET PROGRAMS

- Program 529 – Land Surveys
- Program 554 – Disputed Survey Settlements
- Program 582 – School Land Trust

AGENCY-ADMINISTERED FUNDS

- Fund 23210 – Surveyor's Cash Fund (expended in Prog. 554)
- Fund 23220 – Board of Educational Lands and Funds Cash Fund (expended in Prog. 582)
- Fund 23230 – Survey Record Repository Fund (expended in Prog. 529)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	400,974	422,753	431,752	491,359
Cash	16,115,654	13,827,028	14,604,070	12,770,710
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,516,628	14,249,781	15,035,822	13,262,069
FTEs	22.00	22.00	22.00	22.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 529: LAND SURVEYS

PROGRAM PURPOSE

The office of the State Surveyor prepares any opinions or instructions on questions or disputes involving school lands. The office reviews all school land condemnations and provides mapping and analytical analysis of school lands for the Board of Educational Lands and Funds. A circular of instructions is sent to guide county surveyors and establish surveying rules. Missouri River surveys are kept in the event of a border dispute in this area. In 1982, a repository was established for surveys completed and filed by land surveyors. The repository is funded by filing fees and fees for services, such as searches of repository files. The State Surveyor is required to provide technical assistance and support to counties, cities and governmental entities in their efforts to produce or maintain cadastral or geo-referenced maps.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	400,974	422,753	431,752	491,359
Cash	20,159	21,650	28,465	27,033
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	421,133	444,403	460,217	518,392
FTEs	4.00	4.00	4.00	4.00

PROGRAM 554: DISPUTED SURVEY SETTLEMENTS

PROGRAM PURPOSE

If requested, surveys are conducted to settle land disputes. Copies of all surveys and plats are provided upon request. The State Surveyor acts as arbitrator in cases of disputed surveys. The source of cash funds is fees paid by individuals who request surveys to settle disputes.

PROGRAM

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	79	79	91	91
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	79	79	91	91
FTEs	0.00	0.00	0.00	0.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 582: SCHOOL LAND TRUST

PROGRAM PURPOSE

The board serves as both owner and manager of School Trust Lands. As land owner, the board expends funds for maintenance, conservation, land improvements, and real estate taxes. As land manager, the board issues and services both surface leases, primarily for agricultural uses, and subsurface leases permitting exploration for and extraction of oil and gas, minerals and other natural resources. The board has also entered into a number of leases for the development of wind and solar energy. The board sets and collects rentals on, issues, and manages about 3,100 leases.

The primary sources of revenue generated from the School Trust Lands are rental and bonus for agricultural leases, rental, bonus and royalty for minerals leases and rental and royalty for wind and solar leases. The board also processes land trades and sales. The net income from surface and subsurface leases, less the costs of administration, are distributed annually to public schools. Proceeds from mineral royalties and land sales are deposited into the Permanent School Trust Fund, which is managed by the Nebraska Investment Council. Trust Fund earnings (interest and dividends), less investment management costs, are annually distributed to public schools.

The board pays full real estate taxes on school lands directly to the counties. The tax payment is pursuant to LB 271 (1999), which makes certain public land taxable.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	16,095,416	13,807,801	14,575,514	12,743,586
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,095,416	13,807,801	14,575,514	12,743,586
FTEs	18.00	18.00	18.00	18.00

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND: 23210: SURVEYOR’S CASH FUND
EXPENDED IN PROGRAM 554**

STATUTORY AUTHORITY: Section 84-409.

REVENUE SOURCES: The 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.

PERMITTED USES: Funds can be used for paying salaries and expenses of deputy surveyors, in making surveys, and for making refunds on deposits.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	3,524	3,496	3,490	3,488
Revenue:				
Investment Income	51	73	89	113
Total Revenue	51	73	89	113
Expenditures:				
Operating	79	79	91	91
Total Expenditures	79	79	91	91
ENDING BALANCE	<u>3,496</u>	<u>3,490</u>	<u>3,488</u>	<u>3,510</u>
HIGHEST MONTH-ENDING BALANCE	3,495	3,505	3,497	3,510
LOWEST MONTH-ENDING BALANCE	3,429	3,431	3,414	3,423

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS**
FUND 23220: BOARD OF EDUCATIONAL LANDS AND FUNDS CASH FUND
EXPENDED IN PROGRAM 582

STATUTORY AUTHORITY: Section 72-232.02.

REVENUE SOURCES: The Board of Educational Lands and Funds Cash Fund is primarily composed of receipts from school land rentals, which are transferred in from the Temporary School Fund on July 1st each year in the amount equal to the legislative appropriation.

PERMITTED USES: The fund is used to pay the costs of administering school trust lands. Beginning in FY2000-01, the receipts from agricultural land, minerals, wind, and solar rent/bonuses are deposited directly in the Temporary School Fund and a transfer is made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board. Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder in the rental payment. Transfers from the fund are not authorized under existing law but transfers may be made back to the Temporary School Fund at the Board's discretion.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	26,193,747	28,129,604	32,986,897	37,315,462
Revenue:				
Investment Income	551,306	867,941	1,209,311	466,325
Miscellaneous Fees	17,288	203,246	121,647	326,430
Miscellaneous Liabilities	0	0	(59,619)	(105,477)
Other Private Sources	0	0	0	114,576
Reimbursement Non-Govt.	3,343	4,378	1,751	2,408
Sale of Surplus Property	54,026	0	0	31,280
Transfer – Temp. School Fund	17,448,632	17,571,370	17,571,370	(16,635,318)
Total Revenue	18,074,595	18,646,935	18,844,460	(15,799,776)
Expenditures:				
Capital Outlay	90,016	14,718	90,250	0
Operating/Travel	2,326,674	2,051,755	2,755,944	2,466,604
Personal Services	1,911,543	2,145,275	2,113,492	2,250,453
Real Estate Taxes	11,767,183	9,593,551	9,615,828	8,026,740
Total Expenditures	16,095,416	13,805,299	14,575,514	12,743,797
ENDING BALANCE	<u>28,172,926</u>	<u>32,971,240</u>	<u>37,255,843</u>	<u>8,771,889</u>
HIGHEST MONTH-ENDING BALANCE	46,941,214	48,888,905	53,812,066	58,094,152
LOWEST MONTH-ENDING BALANCE	28,165,229	32,963,544	37,248,146	8,764,190

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND 23230: SURVEY RECORD REPOSITORY FUND
EXPENDED IN PROGRAM 529**

STATUTORY AUTHORITY: Section 84-414.

REVENUE SOURCES: 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.

PERMITTED USES: Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	63,226	68,842	71,490	69,628
Revenue:				
Credit Card Clearing	0	0	1,134	1,494
Fees	23,504	21,683	22,961	26,817
Investment Income/Misc.	1,492	1,494	1,863	2,360
Reproduction & Publications	779	1,121	645	544
Total Revenue	25,775	24,298	26,603	31,215
Expenditures:				
Operating	2,599	2,901	8,344	15,911
Personal Services	17,560	18,749	20,041	11,081
Travel	0	0	0	42
Total Expenditures	20,159	21,650	28,465	27,034
ENDING BALANCE	<u>68,842</u>	<u>71,490</u>	<u>69,628</u>	<u>73,809</u>
HIGHEST MONTH-ENDING BALANCE	68,842	71,596	72,287	75,121
LOWEST MONTH-ENDING BALANCE	63,012	68,303	69,548	70,406

AGENCY 33 – GAME AND PARKS COMMISSION

DIRECTOR: Tim McCoy
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AGENCY DESCRIPTION

In his 1879 message to the Nebraska Legislature requesting the creation of a fish commission, Governor Albinus Nance remarked: "It is an established fact that an acre of water devoted to pisciculture will yield a very much higher profit than an acre of land in the highest state of cultivation." Although fish production is still an important part of the Commission, the duties and responsibilities have increased greatly from that early beginning to include such activities as law enforcement; wildlife management; communications to include the Nebraskaland magazine, hunter safety training, aquatic resource education, and outdoor education; boating; acquisition, development, and management of wildlife management areas and fisherman and motorboat access sites; a state park system that includes major state parks, recreation areas, historical parks, and trails; and all of the necessary support functions. Also assigned to this agency for administrative purposes is both the Nebraska Environmental Trust, which receives proceeds from the state lottery for use on projects which enhance the state's environmental qualities; and the Niobrara Council, which coordinates the planning and management of those portions of the Niobrara River designated as part of the national wild and scenic rivers system.

AGENCY BUDGET PROGRAMS

- Program 162 – Nebraska Environmental Trust Act/Operations
- Program 162 – Nebraska Environmental Trust Act/Aid
- Program 330 – Habitat Development/Operations
- Program 330 – Habitat Development/Aid
- Program 336 – Wildlife Conservation/Operations
- Program 336 – Wildlife Conservation/Aid
- Program 337 – Administration
- Program 338 – Niobrara Council/Aid
- Program 549 – Parks – Administration and Operations
- Program 550 – Planning and Development
- Program 617 – Engineering and Area Maintenance
- Program 628 – Credit Card Discount Sales
- Program 846 – Nebraska Public Safety Communication System

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 23280 – Cowboy Trail Fund (expended in Progs. 550, 966, & 979)
- Fund 23290 – Nebraska Environmental Trust Fund (expended in Prog. 162)
- Fund 23315 – Josh the Otter-Be Safe Around Water Cash Fund (expended in Prog. 550)
- Fund 23320 – State Game Fund (expended in Progs. 330, 336, 337, 550, 617, 628, 846, 900, 955, 971, 972, 973, & 976)
- Fund 23330 – State Park Cash Revolving Fund (expended in Progs. 336, 337, 549, 550, 617, 628, 846, 900, 901, 955, 960, 966, 967, 968, 969, 972, 975, & 987)
- Fund 23340 – Nebraska Habitat Fund (expended in Progs. 330, 337, 550, 924, & 971)
- Fund 23350 – Wildlife Conservation Fund (expended in Progs. 336 & 977)
- Fund 23360 – Game Law Investigation Cash Fund (expended in Prog. 336)

AGENCY 33 – GAME AND PARKS COMMISSION

AGENCY-ADMINISTERED FUNDS (CONT.)

- Fund 23370 – Nebraska Snowmobile Trail Cash Fund (expended in Prog. 550,966)
- Fund 23375 – Museum Construction and Maintenance Fund (expended in Prog. 550)
- Fund 23380 – Nebraska Outdoor Recreation Development Cash Fund (expended in Progs. 549, 550, 617, 900, 901, 960, 967, 968, 969 & 975)
- Fund 23385 – Water Recreation Enhancement Fund (expended in Prog 965)
- Fund 23395 – Trail Development and Maintenance Fund (expended in Prog 550)
- Fund 23410 – Nebraska Aquatic Habitat Fund (expended in Progs. 336, 617, 900 & 981)
- Fund 23420 – Niobrara Council Fund (expended in Prog. 338)
- Fund 23430 – Nebraska Environmental Endowment Fund (expended in Prog. 162)
- Fund 23450 – Hunters Helping the Hungry Cash Fund (expended in Prog. 336)
- Fund 23460 – Game and Parks State Park Improvement and Maintenance Fund (expended in Progs. 549 & 901)
- Fund 23470 – Game and Parks Commission Capital Maintenance Fund (expended in Progs. 900, 901, 969, 971, 972 & 973)
- Fund 23480 – Game and Parks Commission Educational Fund (expended in Prog. 336 & 549)

AGENCY

<u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	11,809,520	12,447,391	12,576,992	8,057,009
Cash	62,287,005	67,073,235	68,535,212	80,669,425
Federal	2,093,007	2,280,254	2,530,296	3,089,196
Revolving	0	0	0	0
Total Operations	76,189,532	81,800,881	83,642,500	91,815,630
STATE AID:				
General	50,000	44,581	57,919	52,500
Cash	14,128,507	20,812,632	14,582,920	12,632,137
Federal	4,990,829	5,300,748	6,584,784	9,350,012
Revolving	0	0	0	0
Total State Aid	19,169,336	26,157,961	21,130,969	22,034,649
TOTAL FUNDS:				
General	11,859,520	12,491,972	12,634,910	8,109,509
Cash	76,415,512	87,885,867	83,118,132	93,301,562
Federal	7,083,836	7,581,002	9,115,080	12,439,208
Revolving	0	0	0	0
TOTAL EXPENDITURES:	95,358,868	107,958,841	104,868,122	113,850,279
FTEs	465.02	456.99	460.67	517.25

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 162: NEBRASKA ENVIRONMENTAL TRUST ACT/OPERATIONS

PROGRAM PURPOSE

The Nebraska Environmental Trust Fund was created to receive a constitutionally set portion of the proceeds from the state lottery for exclusive use in carrying out the provisions of the Nebraska Environmental Trust Act. The overarching purpose of the Act is maintaining and improving the natural environment in Nebraska, including the air, land, ground water and surface water, flora and fauna, prairies and forests, wildlife and wildlife habitat, and areas of aesthetic or scenic values. A 14-member board and an executive director are responsible for allocating available trust fund revenue to projects, which further the environmental goals prioritized by the board. This portion of the program reflects the administrative expenditures associated with the board and its staff.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	509,236	486,989	656,952	674,251
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	509,236	486,989	656,952	674,251
FTEs	4.32	3.65	4.00	3.93

PROGRAM 162: NEBRASKA ENVIRONMENTAL TRUST/AID

PROGRAM PURPOSE

This portion of the program reflects aid (grant) expenditures approved by the Nebraska Environmental Trust Board.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	11,968,394	18,553,323	9,354,588	8,936,806
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	11,968,394	18,553,323	9,354,588	8,936,806
FTEs	N/A	N/A	N/A	N/A

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 162: NEBRASKA ENVIRONMENTAL TRUST **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	12,477,630	19,040,312	10,011,540	9,611,057
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	12,477,630	19,040,312	10,011,540	9,611,057

PROGRAM 330: HABITAT DEVELOPMENT/OPERATIONS

PROGRAM PURPOSE

The operations portion of this program provides overall administration of the program in addition to developing wildlife habitat on Commission owned lands and other federal, state, or locally owned public and private lands. Habitat development includes planting of grasses, trees, shrubs, and other cover; fencing of property; clearing trees; planting of food plots; creating watering facilities and other related practices. Development of other public and private lands is done on a contractual basis with the federal government, local governmental subdivisions, other state agencies, or private landowners.

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	5,169,834	6,118,736	6,348,135	7,839,766
Federal	239,403	317,378	138,435	383,058
Revolving	0	0	0	0
Total Operations	5,409,237	6,436,114	6,486,570	8,222,824
FTEs	17.68	18.06	20.28	26.27

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 330: HABITAT DEVELOPMENT/AID

PROGRAM PURPOSE

The purpose of this program is to preserve, develop, and access wildlife habitat on private lands. The vehicle for delivery of habitat to private lands is through technical assistance and the Open Fields and Waters Program. The WILD Nebraska program, administered in cooperation with Natural Resources Districts and other public and private partners has diminished significantly in recent years, in favor of technical assistance and the Open Fields and Waters Program.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	1,589,182	1,774,720	2,228,142	2,800,373
Federal	3,047,021	3,651,368	2,660,934	4,074,899
Revolving	0	0	0	0
Total State Aid	4,636,203	5,426,088	4,889,076	6,875,272
FTEs	N/A	N/A	N/A	N/A

PROGRAM 330: HABITAT DEVELOPMENT **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	0	0	0	0
Cash	6,759,016	7,893,456	8,576,277	10,640,139
Federal	3,286,424	3,968,746	2,799,369	4,457,957
Revolving	0	0	0	0
TOTAL	10,045,440	11,862,202	11,375,646	15,098,096

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 336: WILDLIFE CONSERVATION/OPERATIONS

PROGRAM PURPOSE

This program provides for the perpetuation and enhancement of all fish and wildlife resources for consumptive and non-consumptive uses, and for the protection and enhancement of associated habitats. Included is a wide array of functions, such as protection of wildlife resources and their habitats, propagation of wildlife resources and their habitats, management of outdoor recreation opportunities, education of public and special interest groups (youth, hikers, boaters, etc.), technical assistance to private landowners and other governmental agencies, etc.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,919,141	1,856,176	1,887,640	1,948,793
Cash	24,602,644	27,066,702	27,002,835	29,419,796
Federal	1,752,269	1,880,988	2,292,475	2,509,021
Revolving	0	0	0	0
Total Operations	28,274,054	30,803,867	31,182,951	33,877,610
FTEs	213.34	210.44	212.68	238.29

PROGRAM 336: WILDLIFE CONSERVATION/AID

PROGRAM PURPOSE

This purpose of this program is to increase the amount of land available to hunters by paying landowners for access.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	570,931	484,589	2,905,537	597,225
Federal	1,832,449	1,546,138	3,831,180	5,230,519
Revolving	0	0	0	0
Total State Aid	2,403,380	2,030,727	6,736,717	5,827,743
FTEs	N/A	N/A	N/A	N/A

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 336: WILDLIFE CONSERVATION **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	1,919,141	1,856,176	1,887,640	1,948,793
Cash	25,173,575	27,551,291	29,908,373	30,017,021
Federal	3,584,718	3,427,126	6,123,655	7,739,540
Revolving	0	0	0	0
TOTAL	30,677,434	32,834,593	37,919,668	39,705,354

PROGRAM 337: ADMINISTRATION

PROGRAM PURPOSE

This program provides for administrative and support functions for the entire agency. Included in this Program are the following entities: Board of Commissioners, Director and staff, Budget and Fiscal Division, and Administration Division (Sections included under the Administration umbrella: Maintenance, District Office/Service Center clerical staff, Personnel, and Information and Technology).

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	878,681	873,601	900,782	928,597
Cash	4,740,141	5,117,814	5,293,956	5,828,372
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	5,618,822	5,991,415	6,194,739	6,756,969
FTEs	52.12	53.20	52.04	54.50

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 338: NIOBRARA COUNCIL/AID

PROGRAM PURPOSE

This program has been placed under the Nebraska Game & Parks Commission for administrative purposes only. The Program represents the State's commitment to the work of the Niobrara Council, which plays a leadership role in the management of the Niobrara River corridor as part of the National Scenic River system.

The mission of the Niobrara Council is to assist in all aspects of the management of the Niobrara Scenic River Corridor since portions of the Niobrara River have been designated as a national scenic river under 16 U.S.C. 1274 (a)(117), as such section existed on May 24, 1991, giving consideration and respect to local and governmental input and private landowner rights, and to maintain and protect the integrity of the resources associated with the Niobrara National Scenic River.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	50,000	44,581	57,919	52,500
Cash	0	0	0	0
Federal	111,359	103,242	92,669	44,594
Revolving	0	0	0	0
Total State Aid	161,359	147,823	150,588	97,094
FTEs	N/A	N/A	N/A	N/A

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 549: PARKS – ADMINISTRATION AND OPERATIONS

PROGRAM PURPOSE

This program is responsible for the administration and management of the Nebraska State Park system, which includes 8 State Parks (totaling 31,836 acres), 60 State Recreation Areas (totaling 65,440 acres), 10 State Historical Parks and sites (totaling 2,497 acres), and 2 State Recreational Trails (totaling 4,144 acres).

Administration activities, as they relate to Parks, include such functions as budgeting, grant writing, personnel management and training, establishing fees for goods and services, formulating policy recommendations, facility and activity planning and development, providing input/approval for the recreation road program, landscape services, capital maintenance planning and Americans with Disability compliance, contract oversight, compliance and sign needs.

Management responsibilities relate to the day-to-day park housekeeping chores; implementing events/activities for visitor contact functions; building and grounds repair and enhancement; general park presentation, guest safety and resource protection.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	7,101,316	7,314,162	7,581,473	2,817,787
Cash	24,221,799	25,026,924	26,173,844	33,135,636
Federal	15,294	6,999	531	262
Revolving	0	0	0	0
Total Operations	31,338,409	32,348,085	33,755,847	35,953,686
FTEs	140.80	137.35	139.40	154.42

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 550: PLANNING AND DEVELOPMENT/OPERATIONS

PROGRAM PURPOSE

This program provides activities related to federal aid, comprehensive planning, Cowboy Trail management and development, environmental reviews, water policy, and realty. These activities collectively include state grant program administration, federal aid to the agency, park and recreation planning, trails coordination, development and maintenance, canoe access site administration and maintenance, environmental reviews pursuant to state and federal laws, technical reviews for political subdivisions and private entities regarding natural and recreational resources of the state, technical assistance for water resource management, water program and policy coordination, acquisition of instream flow appropriations, land acquisition, In-lieu-of-taxes payments, and land recordation.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	494,047	500,070	457,526	480,933
Cash	962,520	1,257,732	1,273,819	1,422,407
Federal	86,041	74,889	98,856	196,856
Revolving	0	0	0	0
Total Operations	1,542,608	1,832,691	1,830,201	2,100,195
FTEs	14.53	13.63	15.07	16.89

PROGRAM 550: PLANNING AND DEVELOPMENT /AID

PROGRAM PURPOSE

This purpose of this aid program is to provide grants towards the completion of the Missouri-Pacific (MoPac) Trail between Lincoln and Omaha.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	94,653	297,732
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	0	0	94,653	297,732
FTEs	N/A	N/A	N/A	N/A

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 550: PLANNING AND DEVELOPMENT **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
General	494,047	500,070	457,526	480,933
Cash	962,520	1,257,732	1,368,472	1,720,139
Federal	86,041	74,889	98,856	196,856
Revolving	0	0	0	0
TOTAL	1,542,608	1,832,691	1,924,854	2,397,927

PROGRAM 617: ENGINEERING AND AREA MAINTENANCE

PROGRAM PURPOSE

This program provides for services and activities relating to general engineering functions associated with capital development and major renovation projects, site planning and design of areas and facilities, and general maintenance of all areas and facilities.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	1,400,306	1,887,353	1,733,541	1,864,870
Cash	991,560	1,156,951	929,233	1,413,153
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,391,866	3,044,304	2,662,774	3,278,023
FTEs	22.22	20.66	17.20	22.95

AGENCY 33 – GAME AND PARKS COMMISSION

PROGRAM 628: CREDIT CARD DISCOUNT SALES

PROGRAM PURPOSE:

This program is an accounting program established by the Department of Administrative Services to record as an expenditure the negotiated discount, processing, or transaction fee imposed by a credit card company or third-party merchant bank. These charges are considered as an administrative expense and charged to this program. Additionally, Payment Card Industry (PCI) security standard requirements add hardware costs to the operation which are also captured here.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	0	0	0	0
Cash	782,487	755,464	766,621	758,565
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	782,487	755,464	766,621	758,565
FTEs	N/A	N/A	N/A	N/A

PROGRAM 846: NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM

PROGRAM PURPOSE

This program was established to account for the agency's portion of expenses tied to the Nebraska State Radio System (NSRS), formerly known as N-WIN (Nebraska Wireless Interoperable Network), to include agency radio purchases for law enforcement purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
OPERATIONS:				
General	16,029	16,029	16,029	16,029
Cash	306,784	85,923	89,817	177,478
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	322,813	101,952	105,846	193,507
FTEs	N/A	N/A	N/A	N/A

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: Twenty-five percent of the total annual snowmobile registration fees (after county treasurers retain twenty-five cents per snowmobile registration).

PERMITTED USES: Money in the General Fund is unrestricted as to its use but must be appropriated by the Legislature.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Revenue:				
Snowmobile Registrations	1,922	2,511	1,762	2,055
Total Revenue	1,922	2,511	1,762	2,055

AGENCY 33 – GAME AND PARKS COMMISSION

FUND 23280: COWBOY TRAIL FUND

EXPENDED IN PROGRAMS 550, 966 & 979

STATUTORY AUTHORITY: Section 37-913.

REVENUE SOURCES: Potential sources of revenue include voluntary trail user fees, donations, and revenue generated by leasing portions of the Cowboy Trail's right-of-way.

PERMITTED USES: The development and maintenance of the Cowboy Trail.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	307,348	320,338	441,444	348,061
Revenue:				
Investment Income	4,664	6,685	11,191	10,556
Lease / Rental Fees	13,374	15,176	37,701	19,009
Other	0	159,000	(20,630)	0
Total Revenue	18,038	180,861	28,262	29,565
Expenditures:				
Cowboy Trail Expenses	5,048	59,755	121,645	45,479
Total Expenditures	5,048	59,755	121,645	45,479
ENDING BALANCE	<u>320,338</u>	<u>441,444</u>	<u>348,061</u>	<u>332,147</u>
HIGHEST MONTH-ENDING BALANCE	321,331	441,444	465,797	332,147
LOWEST MONTH-ENDING BALANCE	318,292	271,493	341,674	311,022

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23290: NEBRASKA ENVIRONMENTAL TRUST FUND
EXPENDED IN PROGRAM 162

STATUTORY AUTHORITY: Section 81-15,174.

REVENUE SOURCES: 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. Transfers may be made from the fund to the Nebraska Soil and Water Conservation Fund, the Water Resources Cash Fund, or the Water Sustainability Fund at the direction of the Legislature. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

In FY24, and again in FY25, \$7 million each year was transferred to the DNR's Water Resources Cash Fund, as directed by LB814 (2023).

LB264 in 2025, directed four transfers out of the fund:

- \$3 million to the DNR's Water Resources Cash Fund in FY26;
- \$8 million to the DNR's Water Sustainability Cash Fund in FY26;
- \$2 million to the DNR's Nebraska Soil and Water Cash Fund in FY26; and
- \$2 million to the DNR's Nebraska Soil and Water Cash Fund in FY27.

PERMITTED USES: Carrying out the provisions of the Nebraska Environmental Trust Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	43,159,421	52,570,917	59,487,222	68,821,115
Revenue:				
Lottery Proceeds	21,930,374	24,876,555	24,709,089	20,309,654
Interest	628,527	1,053,120	1,588,310	669,877
Transfers Out	(700,000)	0	(7,000,000)	(7,000,000)
Other	4,674	114	568	671
Total Revenue	21,863,575	25,929,789	19,297,967	13,980,202
Expenditures:				
Operations	483,685	460,161	609,486	583,893
Aid	11,968,394	18,553,323	9,354,588	8,936,806
Total Expenditures	12,452,079	19,013,484	9,964,074	9,520,700
ENDING BALANCE	<u>52,570,917</u>	<u>59,487,222</u>	<u>68,821,115</u>	<u>73,280,617</u>
HIGHEST MONTH-ENDING BALANCE	52,570,917	59,487,222	71,104,334	78,713,475
LOWEST MONTH-ENDING BALANCE	39,320,694	45,161,659	54,998,560	65,925,076

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23315: JOSH THE OTTER-BE SAFE AROUND WATER CASH FUND
EXPENDED IN PROGRAM 550

STATUTORY AUTHORITY: Section 37-112.

REVENUE SOURCES: Revenue is from seventy-five percent of the fees from the Josh the Otter-Be Safe Around Water License Plates, plus any gifts, bequests, grants or other donations received from public or private entities.

PERMITTED USES: The fund was created in fiscal year 2022 (LB166 2021), to be used to provide financial support for the education of persons about water safety in general. Specifically, the fund should be used for the education of children about staying away from water unless accompanied by an adult. The Commission works with the Josh The Otter Foundation, and is to award grants to nonprofit organizations dedicated to education children about water safety.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	5,701	10,535	13,545
Revenue:				
Josh The Otter Plate Fee	5,180	4,095	1,955	1,160
Investment Income / Other	521	739	1,055	1,216
Total Revenue	5,701	4,834	3,010	2,376
Expenditures:				
Youth Education Programs	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>5,701</u>	<u>10,535</u>	<u>13,545</u>	<u>15,921</u>
HIGHEST MONTH-ENDING BALANCE	5,701	10,535	13,545	15,921
LOWEST MONTH-ENDING BALANCE	0	6,223	10,742	13,715

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23320: STATE GAME FUND
EXPENDED IN PROGRAMS 330, 336, 337, 550, 617, 628, 846, 900, 955, 971,
972, 973 & 976

STATUTORY AUTHORITY: Section 37-323.

REVENUE SOURCES: This fund derives its revenues from user fees for various resident and nonresident permits related to game, including big game (antelope, bighorn sheep, deer, elk, turkey) permits, small game hunting permits, fishing permits, lifetime permits, and boat registrations. An additional revenue source is federal reimbursements.

PERMITTED USES: 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. An example is 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).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	28,685,155	32,503,715	32,007,728	29,785,453
Revenue:				
Permits	19,541,402	18,037,681	17,695,255	17,748,259
Magazine, Misc. Publications	419,295	417,384	445,833	427,769
Boat Registration	1,283,969	1,232,320	1,270,576	1,191,521
Federal Reimbursement	6,757,496	7,385,474	7,529,115	8,402,400
Other	2,229,039	3,380,639	3,019,237	2,504,117
Total Revenue	30,231,201	30,453,498	29,960,017	30,274,065
Expenditures:				
Fish/Game Research, etc.	12,450,964	13,437,971	14,205,408	15,170,793
Law Enforcement	5,517,775	6,885,269	6,357,865	7,303,257
Information and Education	3,538,997	3,392,891	3,376,841	3,487,183
Administration	3,084,617	3,302,479	3,443,183	3,773,681
Other	1,820,288	3,930,875	4,798,996	4,700,150
Total Expenditures	26,412,641	30,949,485	32,182,292	34,435,063
ENDING BALANCE	<u>32,503,715</u>	<u>32,007,728</u>	<u>29,785,453</u>	<u>25,624,455</u>
HIGHEST MONTH-ENDING BALANCE	33,355,656	34,969,196	34,851,375	32,541,254
LOWEST MONTH-ENDING BALANCE	28,661,054	31,539,565	29,127,902	24,645,056

Note: State statute (37-417) restricts the commission's ability to expend Lifetime Permit revenue to 75 percent of the fees collected. This amounts to around \$5 million of the balance that is statutorily unable to be spent.

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23330: STATE PARK CASH REVOLVING FUND
EXPENDED IN PROGRAMS 336, 337, 549, 550, 617, 628, 846, 900, 901, 955,
960, 966, 967, 968, 969, 972, 975, & 987

STATUTORY AUTHORITY: Section 37-345.

REVENUE SOURCES: Revenues in this fund are derived from user fees for park entry permits, lodging, camping, activities, equipment rentals, and facility use rentals. Additionally, the fund is able to receive donations. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

PERMITTED USES: The State Park Cash Revolving Fund is used for the administration, improvement, maintenance, and operation of the state park system, which includes: eight state parks, sixty state recreation areas (including trails), ten state historical parks, and two state recreational trails.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	25,287,672	26,378,783	23,469,372	19,556,406
Revenue:				
Park Entry Permits	8,268,654	8,709,277	9,126,803	9,523,183
Cabin Rentals	7,718,000	7,006,461	7,586,048	7,507,451
Campgrounds	9,329,053	8,169,091	8,533,763	8,242,098
Restaurants / Catering	412,555	405,607	484,532	471,931
Capital Donations	50,000	3,314,020	3,500,000	2,100,000
Other	6,952,959	9,100,655	7,293,527	10,022,155
Total Revenue	32,731,221	36,705,111	36,524,673	37,866,818
Expenditures:				
State Park Operations	24,215,032	25,023,296	26,169,245	33,125,908
Area Maintenance	846,122	969,429	783,248	974,005
Capital Improvements	1,719,109	8,734,547	8,710,128	4,586,880
Law Enforcement	1,493,349	1,384,978	1,244,601	1,447,044
Administration	1,636,736	1,698,547	1,815,226	2,049,777
Information and Education	1,041,529	1,182,723	1,092,631	1,328,395
Other	688,233	621,002	622,561	671,373
Total Expenditures	31,640,110	39,614,522	40,437,638	44,183,382
ENDING BALANCE	<u>26,378,783</u>	<u>23,469,372</u>	<u>19,556,406</u>	<u>13,239,843</u>
HIGHEST MONTH-ENDING BALANCE	29,225,184	28,471,863	26,476,460	21,791,195
LOWEST MONTH-ENDING BALANCE	25,991,564	23,469,372	17,340,182	7,226,736

AGENCY 33 – GAME AND PARKS COMMISSION

FUND 23340: NEBRASKA HABITAT FUND EXPENDED IN PROGRAMS 330, 337, 550, 924 & 971

STATUTORY AUTHORITY: Section 37-431.

REVENUE SOURCES: The Nebraska Habitat Fund is the depository for revenue derived primarily from annual and multiple-year habitat stamps, migratory waterfowl stamps, and federal reimbursements.

PERMITTED USES: Up to twenty-five percent of the annual and multiple-year habitat stamp revenue may be used for the acquisition, development, and management of wildlife lands and habitat areas. Up to twenty-five percent of the annual and multiple-year Nebraska migratory waterfowl stamp revenue may be used by the commission for the acquisition (willing-seller willing-buyer), leasing, development, management, and enhancement of migratory waterfowl habitat. The remainder of the annual and multiple-year revenues shall not be spent until the commission has presented a habitat plan to the Committee on Appropriations of the Legislature for its approval.

Additionally, twenty-five percent of the revenue received from the lifetime habitat stamps and lifetime Nebraska migratory waterfowl stamp fees are restricted and shall not be expended, but rather invested, with only the income from such investments to be expended by the commission. The other seventy-five percent of the lifetime fees may be spent by the commission.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	12,257,006	13,447,592	13,611,172	13,417,318
Revenue:				
Habitat Stamp	3,142,316	2,915,489	2,821,587	2,719,374
Waterfowl Stamp	376,625	357,783	347,700	320,535
Federal Reimbursement	3,623,202	3,777,111	3,957,731	4,809,422
Investment Income	185,872	287,439	349,893	418,872
Other	998,345	1,059,756	1,285,468	1,353,020
Total Revenue	8,326,360	8,397,578	8,762,379	9,621,223
Expenditures:				
Habitat Development	6,663,949	7,796,170	8,476,625	10,542,762
Habitat Acquisition & Imp.	317,432	231,979	252,494	323,481
Administration	18,787	72,532	35,418	4,914
Planning	135,606	133,317	191,696	109,399
Total Expenditures	7,135,774	8,233,998	8,956,233	10,980,555
ENDING BALANCE	<u>13,447,592</u>	<u>13,611,172</u>	<u>13,417,318</u>	<u>12,057,986</u>
HIGHEST MONTH-ENDING BALANCE	13,898,203	14,673,076	14,558,067	13,776,329
LOWEST MONTH-ENDING BALANCE	11,324,626	12,665,690	13,018,189	11,208,930

Note: State statute (37-431) restricts the commission's ability to expend Lifetime Habitat Stamp and Lifetime Migratory Waterfowl Stamp revenue to 75 percent of the fees collected. This amounts to around \$4 million of the balance that is statutorily unable to be spent.

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23350: WILDLIFE CONSERVATION FUND
EXPENDED IN PROGRAMS 336 & 977

STATUTORY AUTHORITY: Section 37-811.

REVENUE SOURCES: Revenue is primarily derived from an income tax refund checkoff, gifts/donations, federal reimbursements, and conservation wildlife license plates fees (effective January 1, 2021).

PERMITTED USES: Funds may be used to carry out the provisions of the Nongame and Endangered Species Conservation Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	783,630	966,686	1,135,362	1,239,573
Revenue:				
Income Tax Refund Checkoff	229,431	166,426	243,595	204,426
Investment Income	11,704	21,226	28,872	40,064
Federal Reimbursement	807	1,176	0	841
Wildlife Conservation Plates	47,969	79,764	97,427	109,684
Donations	46,929	113,897	50,733	47,713
Other	(1,217)	801	4,502	6,627
Total Revenue	335,623	383,290	425,129	409,354
Expenditures:				
Non-game & Endangered Species Conservation	152,567	214,614	320,918	347,970
Total Expenditures	152,567	214,614	320,918	347,970
ENDING BALANCE	<u>966,686</u>	<u>1,135,362</u>	<u>1,239,573</u>	<u>1,300,957</u>
HIGHEST MONTH-ENDING BALANCE	971,437	1,145,369	1,239,953	1,303,877
LOWEST MONTH-ENDING BALANCE	750,568	937,480	1,062,198	1,198,189

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23360: GAME LAW INVESTIGATION CASH FUND
EXPENDED IN PROGRAM 336

STATUTORY AUTHORITY: Section 37-327.01.

REVENUE SOURCES: 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.

PERMITTED USES: This fund is used to obtain evidence needed for the enforcement of the Game Law (laws related to hunting, fishing, trapping, etc.).

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	107,991	90,062	310,487	334,062
Revenue:				
Investment Income / Other	1,401	196,086	8,300	11,169
Fines, Forfeitures, Penalties	0	24,339	18,300	14,775
Total Revenue	1,401	220,425	26,600	25,944
Expenditures:				
Operations	19,330	0	3,025	100
Total Expenditures	19,330	0	3,025	100
ENDING BALANCE	<u>90,062</u>	<u>310,487</u>	<u>334,062</u>	<u>359,906</u>
HIGHEST MONTH-ENDING BALANCE	108,123	310,487	334,062	359,906
LOWEST MONTH-ENDING BALANCE	89,952	90,185	312,234	335,675

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23370: NEBRASKA SNOWMOBILE TRAIL CASH FUND
EXPENDED IN PROGRAM 617

STATUTORY AUTHORITY: Section 60-3,218.

REVENUE SOURCES: Seventy-five percent of the total annual snowmobile registration fees (after county treasurers retain twenty-five cents per snowmobile registration).

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	26,938	33,138	41,446	47,865
Revenue:				
Snowmobile Registrations	5,767	7,533	5,285	6,165
Investment Income	433	775	1,134	1,652
Total Revenue	6,200	8,308	6,419	7,817
Expenditures:				
Operations	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>33,138</u>	<u>41,446</u>	<u>47,865</u>	<u>55,682</u>
HIGHEST MONTH-ENDING BALANCE	33,138	41,446	47,865	55,682
LOWEST MONTH-ENDING BALANCE	26,983	33,243	41,580	48,120

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23375: MUSEUM CONSTRUCTION AND MAINTENANCE FUND
EXPENDED IN PROGRAM 550

STATUTORY AUTHORITY: Section 72-819.01.

REVENUE SOURCES: Revenue into the fund consists of a one-time transfer from the Legislature of \$750,000, plus any investment interest, gifts, bequests, or other contributions from public or private entities.

PERMITTED USES: This fund is to be used by the Game and Parks Commission to provide grants to a federally recognized Indian tribe for exhibit fabrication and historical interpretation honoring Chief Standing Bear at the Chief Standing Bear Museum and visitor center.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Investment Income	0	0	0	9,616
Transfers / Other	0	0	0	750,000
Total Revenue	0	0	0	759,616
Expenditures:				
Distribution of Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>759,616</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	759,616
LOWEST MONTH-ENDING BALANCE	0	0	0	750,000

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23380: NEBRASKA OUTDOOR RECREATION DEVELOPMENT
CASH FUND
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 960, 967, 968, 969 & 975

STATUTORY AUTHORITY: Section 37-351.

REVENUE SOURCES: Revenue is derived primarily from one cent of the cigarette tax and federal reimbursements/grants.

LB264 in 2025, directed the following transfers out of the fund:

- \$500,000 to the General Fund in FY26; and
- \$500,000 to the General Fund in FY27.

PERMITTED USES: The fund is able to be used for the development, operation, and maintenance of areas of the state park system.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	2,911,031	1,823,107	2,565,619	3,061,133
Revenue:				
Cigarette Tax	1,309,039	1,309,039	1,309,039	1,309,039
Investment Income	42,642	42,691	53,878	99,714
Federal Reimbursement	5,747	0	36,960	40,422
Other	14,680	28,539	336	183
Total Revenue	1,372,108	1,380,269	1,400,212	1,449,358
Expenditures:				
State Park Operations	6,767	3,628	4,598	9,728
Capital Improvements	2,195,085	190,594	592,766	366,139
Other	258,180	443,535	307,335	405,941
Total Expenditures	2,460,032	637,757	904,699	781,808
ENDING BALANCE	<u>1,823,107</u>	<u>2,565,619</u>	<u>3,061,133</u>	<u>3,728,683</u>
HIGHEST MONTH-ENDING BALANCE	3,398,788	2,565,619	3,061,133	3,728,683
LOWEST MONTH-ENDING BALANCE	1,773,119	1,711,268	2,601,926	2,834,492

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23385: WATER RECREATION ENHANCEMENT FUND
EXPENDED IN PROGRAM 965

STATUTORY AUTHORITY: Section 37-1804.

REVENUE SOURCES: Revenue into the fund consisted of a one-time transfer from the Legislature of \$100 million dollars, plus any donations, gifts, bequests, or other money received from federal agencies, state agencies, public sources or private sources. Any amounts credited to the fund from the sources listed above (with the exception of the one-time transfer by the Legislature) will direct the State Treasurer to transfer an equal amount from the Water Recreation Enhancement Fund to the Jobs and Economic Development Initiative (JEDI) Fund, at the end of the fiscal year, of which the funds were credited. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

On or after July 1, 2023, a one-time transfer of \$1 million from this fund's investment earnings was made to the Panhandle Improvement Project Cash Fund. In FY24, a \$6.5 million transfer of the principal balance in the fund to the General Fund occurred. LB264 in 2025, directed another transfer out of \$32.7 million to the General Fund in FY26.

PERMITTED USES: The fund is used to support the Statewide Tourism and Recreational Water Access and Resource Sustainability (STAR WARS) initiatives. The fund shall be used for water and recreational projects pursuant to the Water Recreation Enhancement Act including campground expansion projects, road repair projects, general infrastructure, and maintenance projects. Beginning with FY26, of the money in the fund, two-thirds is to be allocated for the Lewis and Clark SRA and one-third for projects at Lake McConaughy SRA.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	98,828,078	89,015,134
Revenue:				
Investment Income	0	1,931,621	2,534,165	908,899
Transfers In	0	100,000,000	0	0
Transfers Out	0	(1,930,621)	(10,034,165)	(908,899)
Total Revenue	0	100,001,000	(7,500,000)	0
Expenditures:				
Improvements	0	1,172,922	2,149,030	1,167,001
Other	0	0	163,915	39,982
Total Expenditures	0	1,172,922	2,312,944	1,206,984
ENDING BALANCE	<u>0</u>	<u>98,828,078</u>	<u>89,015,134</u>	<u>87,808,150</u>
HIGHEST MONTH-ENDING BALANCE	0	101,061,270	98,842,360	89,317,160
LOWEST MONTH-ENDING BALANCE	0	98,828,078	89,015,134	87,808,150

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23395: TRAIL DEVELOPMENT AND MAINTENANCE FUND
EXPENDED IN PROGRAM 550

STATUTORY AUTHORITY: Section 37-1017.

REVENUE SOURCES: Revenue into the fund consists of a one-time transfer from the Legislature of \$8.3 million dollars, plus any investment interest, gifts, bequests, or other contributions from public or private entities. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund. On or after July 1, 2025, \$3.35 million of the principal balance will be transferred to the General Fund.

PERMITTED USES: This fund is to be used by the Game and Parks Commission to provide grants to natural resources districts to aid in completion of the Missouri-Pacific (MoPac) Trail between Lincoln and Omaha.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	0	0	8,455,359	8,581,369
Revenue:				
Investment Income	0	155,359	220,662	83,892
Transfers / Other	0	8,300,000	0	0
Total Revenue	0	8,455,359	220,662	83,892
Expenditures:				
Distribution of Aid	0	0	94,653	297,732
Other	0	0	0	296
Total Expenditures	0	0	94,653	298,028
ENDING BALANCE	<u>0</u>	<u>8,455,359</u>	<u>8,581,369</u>	<u>8,367,232</u>
HIGHEST MONTH-ENDING BALANCE	0	8,455,359	8,654,883	8,664,964
LOWEST MONTH-ENDING BALANCE	0	8,300,000	8,472,982	8,367,232

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23410: NEBRASKA AQUATIC HABITAT FUND
EXPENDED IN PROGRAMS 336, 617, 900 & 981

STATUTORY AUTHORITY: Section 37-431.

REVENUE SOURCES: The Nebraska Aquatic Habitat Fund is the depository for revenue derived primarily from annual, multiple year, and one-day aquatic habitat stamps and federal reimbursements.

PERMITTED USES: Up to thirty percent of the annual revenue receipts may be used to enhance and restore aquatic habitat in, and access to, selected waters and for administration. The remainder of the revenues shall not be spent until the commission has presented a habitat plan to the Committee on Appropriations and the Committee on Natural Resources of the Legislature for their approval. The lifetime aquatic habitat stamp fees are restricted and shall not be expended, but rather invested, with only the income from such investments to be expended by the commission.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	14,735,929	14,758,951	12,318,928	10,327,870
Revenue:				
Aquatic Habitat Stamp	2,622,869	2,656,071	2,554,645	2,632,489
Federal Reimbursement	945,590	486,812	102,760	109,963
Investment / Other	222,316	295,770	374,169	1,217,223
Total Revenue	3,790,775	3,438,653	3,031,574	3,959,675
Expenditures:				
Conservation	190,164	202,008	2,447,389	192,028
Maintenance	0	0	0	0
Capital Construction	3,577,589	5,676,668	2,575,242	1,918,131
Total Expenditures	3,767,753	5,878,676	5,022,631	2,110,159
ENDING BALANCE	<u>14,758,951</u>	<u>12,318,928</u>	<u>10,327,870</u>	<u>12,177,387</u>
HIGHEST MONTH-ENDING BALANCE	15,659,458	14,823,623	10,400,587	12,177,387
LOWEST MONTH-ENDING BALANCE	14,752,180	11,930,981	8,891,458	10,990,411

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23420: NIOBRARA COUNCIL FUND
EXPENDED IN PROGRAM 338

STATUTORY AUTHORITY: Section 72-2009.

REVENUE SOURCES: Private and public funds accepted by the Niobrara Council.

PERMITTED USES: Funds are used by the Niobrara Council to carry out their mission to assist in all aspects of the management of the Niobrara scenic river corridor (portions of which have been designated as a national scenic river) by maintaining and protecting the integrity of the resources associated with the Niobrara scenic river corridor. The Niobrara Council may purchase, accept gifts of, or trade real estate, or obtain conservation easements as provided in the Conservation and Preservation Easements Act.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	31,286	31,747	32,426	33,272
Revenue:				
Investment Income	461	679	846	1,095
Other	0	0	0	0
Total Revenue	461	679	846	1,095
Expenditures:				
Distribution of Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>31,747</u>	<u>32,426</u>	<u>33,272</u>	<u>34,368</u>
HIGHEST MONTH-ENDING BALANCE	31,747	32,426	33,272	34,368
LOWEST MONTH-ENDING BALANCE	31,324	31,791	32,494	33,433

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23430: NEBRASKA ENVIRONMENTAL ENDOWMENT FUND
EXPENDED IN PROGRAM 162

STATUTORY AUTHORITY: Section 81-15,174.01.

REVENUE SOURCES: Grants from the Nebraska Environmental Trust Fund as well as other donations.

PERMITTED USES: Grants received into the Endowment Fund from the Trust Fund cannot be reallocated or spent by the board, but must remain invested. Only the interest income earned by the Endowment Fund is available for allocation by the board to be spent on environmental projects.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	1,283,229	2,043,834	2,065,566	2,247,068
Revenue:				
Investment Income	16,433	32,395	32,210	47,335
Other	745,973	(8,039)	151,497	113,089
Total Revenue	762,406	24,356	183,707	160,424
Expenditures:				
Distribution of Aid	0	0	0	0
Operations	1,801	2,624	2,205	4,357
Total Expenditures	1,801	2,624	2,205	4,357
ENDING BALANCE	<u>2,043,834</u>	<u>2,065,566</u>	<u>2,247,068</u>	<u>2,403,135</u>
HIGHEST MONTH-ENDING BALANCE	4,214	95,568	98,062	103,831
LOWEST MONTH-ENDING BALANCE	4,173	4,220	95,767	98,536

*HIGH & LOW BALANCES DO NOT INCLUDE LONG-TERM INVESTMENTS

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23450: HUNTERS HELPING THE HUNGRY CASH FUND
EXPENDED IN PROGRAM 336

STATUTORY AUTHORITY: Section 37-1510.

REVENUE SOURCES: The primary source of revenue is donations, gifts, grants, bequests, and other contributions from public or private sources.

PERMITTED USES: Funds are used to pay contracted meat processors to prepare and package ground venison from deer that have been donated by hunters. The packaged venison is distributed to charitable organizations to help feed citizens in need.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	73,915	77,771	84,190	102,919
Revenue:				
Donations	40,853	30,426	37,165	24,249
Investment Income	1,273	1,878	2,584	3,707
Other	10	1,510	36	0
Total Revenue	42,136	33,814	39,785	27,956
Expenditures:				
Operations	38,280	27,395	21,056	15,038
Distribution of Aid	0	0	0	0
Total Expenditures	38,280	27,395	21,056	15,038
ENDING BALANCE	<u>77,771</u>	<u>84,190</u>	<u>102,919</u>	<u>115,836</u>
HIGHEST MONTH-ENDING BALANCE	100,458	100,222	115,897	123,975
LOWEST MONTH-ENDING BALANCE	74,844	79,290	86,320	108,502

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23460: GAME AND PARKS STATE PARK IMPROVEMENT
AND MAINTENANCE FUND
EXPENDED IN PROGRAMS 549 & 901

STATUTORY AUTHORITY: Section 37-327.03.

REVENUE SOURCES: Revenue into the fund consists of one-time transfers per Legislative action, and automatic transfers from the State Recreation Road Fund (39-1390). Whenever the balance in the State Recreation Road Fund exceeds \$14 million on the first day of each month the State Treasurer is to transfer the amount greater than \$14 million to this fund. Starting January 1, 2021, it also includes revenues from the sale of The Good Life is Outdoors license plates for the improvement and maintenance of state recreation trails. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

PERMITTED USES: The Game and Parks State Park Improvement and Maintenance Fund is used to build, repair, renovate, rehabilitate, restore, modify, or improve any infrastructure in the state park system.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	5,530,640	4,536,131	4,517,436	2,904,623
Revenue:				
Investment Income / Other	80,375	97,415	117,167	30,477
License Plates	16,341	25,914	32,838	37,635
Other	(612)	(230)	0	69,356
Total Revenue	96,104	123,099	150,005	137,467
Expenditures:				
Capital Improv / Maintenance	1,090,613	141,794	1,762,818	1,864,429
Total Expenditures	1,090,613	141,794	1,762,818	1,864,429
ENDING BALANCE	<u>4,536,131</u>	<u>4,517,436</u>	<u>2,904,623</u>	<u>1,177,660</u>
HIGHEST MONTH-ENDING BALANCE	5,562,551	4,581,980	4,887,305	2,824,226
LOWEST MONTH-ENDING BALANCE	4,536,131	4,492,183	2,904,623	1,177,660

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23470: GAME AND PARKS COMMISSION CAPITAL MAINTENANCE FUND
EXPENDED IN PROGRAMS 900, 901, 924, 955, 967, 969, 971, 972, 973, 975,
976, & 981

STATUTORY AUTHORITY: Section 37-327.02.

REVENUE SOURCES: 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. In June of each fiscal year beginning with FY25, the State Treasurer shall transfer \$1.27 million to the Nebraska Emergency Medical System Operations Fund from the proceeds of the sales and use taxes. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

In June of each fiscal year (beginning with FY25), the State Treasurer shall transfer \$1.27 million to the Nebraska Emergency Medical System Operations Fund (administered by DHHS) from the proceeds of the sales and use taxes.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	6,179,632	7,563,079	7,619,363	12,944,657
Revenue:				
Motorboat / Personal Watercraft Sales Tax	5,291,958	5,215,955	4,810,885	4,106,664
ATV / UTV Sales Tax	2,024,145	2,182,087	2,673,380	2,364,006
Investment Income	117,729	200,889	283,546	129,566
Federal Reimbursement	235,352	(1,800)	169,334	56,103
Transfer Out	0	0	0	(1,270,000)
Other	23,684	25,904	10,819	16,549
Total Revenue	7,692,868	7,623,035	7,947,964	5,402,887
Expenditures:				
Capital Improv. / Maintenance	6,309,421	7,566,751	2,622,670	5,092,325
Total Expenditures	6,309,421	7,566,751	2,622,670	5,092,325
ENDING BALANCE	<u>7,563,079</u>	<u>7,619,363</u>	<u>12,944,657</u>	<u>13,255,219</u>
HIGHEST MONTH-ENDING BALANCE	8,916,561	10,275,859	12,944,680	15,756,978
LOWEST MONTH-ENDING BALANCE	7,037,271	7,619,363	8,682,658	13,255,219

AGENCY 33 – GAME AND PARKS COMMISSION
FUND 23480: GAME AND PARKS COMMISSION EDUCATIONAL FUND
EXPENDED IN PROGRAM 336

STATUTORY AUTHORITY: Section 37-327.04.

REVENUE SOURCES: Revenue is from fees from the Mountain Lion Conservation License Plates.

PERMITTED USES: The fund is used to provide youth education programs relating to wildlife conservation practices.

<u>FUND SUMMARY</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
BEGINNING BALANCE	786,417	670,906	455,491	239,051
Revenue:				
Mt. Lion License Plate Fee	245,737	234,801	216,730	208,370
Investment Income / Other	12,395	14,216	9,836	20,602
Total Revenue	258,132	249,017	226,565	228,972
Expenditures:				
Youth Education Programs	373,643	464,432	443,005	383,245
Total Expenditures	373,643	464,432	443,005	383,245
ENDING BALANCE	<u>670,906</u>	<u>455,491</u>	<u>239,051</u>	<u>84,778</u>
HIGHEST MONTH-ENDING BALANCE	782,235	664,957	430,319	235,308
LOWEST MONTH-ENDING BALANCE	670,906	455,491	239,051	20,452