

STATE GOVERNMENT CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

**SUMMARIES OF FUND REVENUE,
EXPENDITURES AND BALANCES**



December 2013

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***Prepared by:
Legislative Fiscal Office***

December 2013

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INTRODUCTION

THIS REPORT ENTITLED "STATE GOVERNMENT CASH AND REVOLVING FUNDS" IS 14TH IN A SERIES OF REPORTS PUBLISHED EVERY OTHER YEAR SINCE 1987. THE INITIAL REPORT WAS PRODUCED IN RESPONSE TO A TAX STUDY AUTHORIZED BY LR 384 (1986). (THE FIRST FOUR REPORTS IN THE SERIES WERE TITLED "USER FEES AND MISCELLANEOUS TAXES IN NEBRASKA STATE GOVERNMENT".) THE REPORT FORMAT HAS REMAINED LARGELY UNCHANGED FROM THE FIRST EDITION AND INCLUDES THE AMOUNT OF EACH FEE, REVENUE GENERATED, USE OF FEE, STATUTORY AUTHORITY AND BEGINNING AND ENDING FUND BALANCES. THIS REPORT REVISES THE PREVIOUS REPORT BY PROVIDING INFORMATION FOR FISCAL YEARS 2011-12 AND 2012-13. FOR REFERENCE PURPOSES, FISCAL YEAR 2010-11 INFORMATION IS REPUBLISHED.

SINCE ALL FEES AND OTHER REVENUE ACCRUING TO THE STATE ARE ULTIMATELY DEPOSITED INTO A FUND UNTIL EXPENDED, THIS REPORT WAS ORGANIZED TO BE FUND SPECIFIC. THE INFORMATION IS PROVIDED FOR EACH CASH AND REVOLVING FUND CURRENTLY IN USE BY STATE AGENCIES AND INCLUDES THE FOLLOWING: A DESCRIPTION OF THE LAWFUL USES OF MONEY CONTAINED IN EACH FUND AND THE STATUTE PROVIDING FOR ITS CREATION; A LISTING OF DEPOSITED FEES, TAXES, ETC., ALONG WITH THEIR STATUTORY AUTHORITY; AND A FUND SUMMARY WHICH INCLUDES BEGINNING AND ENDING BALANCES AS WELL AS A BREAKDOWN OF MAJOR REVENUE AND EXPENDITURE CATEGORIES. THIS REPORT ALSO CATALOGS MISCELLANEOUS GENERAL FUND REVENUE SOURCES WHICH GENERATE UNDER \$5 MILLION OF REVENUE ANNUALLY. NOTE THAT SUCH GENERAL FUND RECEIPTS ARE LISTED UNDER THE RESPONSIBLE STATE AGENCY, HOWEVER, SUCH RECEIPTS ARE NOT SEGREGATED AND DESIGNATED FOR THAT AGENCY'S SOLE USE. RECEIPTS ARE DEPOSITED TO THE GENERAL FUND WHICH SUPPORTS ALL GENERAL FUND AGENCIES.

IF ADDITIONAL INFORMATION IS REQUIRED ON ANY ITEM IN THIS REPORT, IT IS SUGGESTED THAT THE READER REFER TO THE LEGISLATOR'S GUIDE TO NEBRASKA STATE AGENCIES PUBLISHED BY THE LEGISLATIVE FISCAL OFFICE OR USE STATUTE CITATIONS TO REVIEW ACTUAL STATUTORY LANGUAGE. PLEASE ALSO FEEL FREE TO CONTACT THE LEGISLATIVE FISCAL OFFICE WITH ANY QUESTIONS.

AS WITH ANY PROJECT THIS SIZE, ERRORS AND OMISSIONS MAY OCCUR. WE WOULD APPRECIATE YOUR COMMENTS SHOULD AN ERRATA BECOME NECESSARY AND FOR REISSUES OF THIS DOCUMENT IN FUTURE YEARS.

NOTES ON FUND INFORMATION

1. EXPLANATION OF FUND TYPES.

1000 - GENERAL FUND - ACCOUNTS FOR ALL FINANCIAL RESOURCES NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

2000 SERIES - CASH FUNDS - ACCOUNTS FOR REVENUES GENERATED BY SPECIFIC ACTIVITIES FROM SOURCES OUTSIDE OF STATE GOVERNMENT AND THE EXPENDITURES DIRECTLY RELATED TO THE GENERATION OF THE REVENUES.

5000 SERIES - REVOLVING FUNDS - ACCOUNTS FOR THE OPERATION OF STATE AGENCIES WHICH PROVIDE GOODS AND SERVICES TO OTHER DEPARTMENTS OR AGENCIES WITHIN STATE GOVERNMENT.

- 2. CAUTIONARY NOTE ON FISCAL YEAR BEGINNING AND ENDING BALANCES. THE CASH AND REVOLVING FUND BALANCES REFLECT THE ACTUAL FUND BALANCE WITHOUT ANY ADJUSTMENT FOR OUTSTANDING OBLIGATIONS OR ENCUMBRANCES. THE SEASONAL TIMING OF REVENUE AND EXPENDITURES CAN ALSO AFFECT THE SIZE OF THE YEAR-END FUND BALANCE IN RELATION TO TOTAL FISCAL YEAR EXPENDITURES.**

- 3. CAUTIONARY NOTE ON MONTH-ENDING HIGH AND LOW BALANCE DATA. DATA REGARDING MONTH-ENDING BALANCES WAS RETRIEVED BASED UPON THE AMOUNT OF MONEY AVAILABLE IN THE GENERAL CASH ACCOUNT OF A FUND. THIS**

REFLECTS THE ACTUAL AMOUNT OF CASH AVAILABLE FOR EXPENDITURE IN THE FUND. THE FISCAL YEAR-ENDING INFORMATION SHOWN IN THE FUND SUMMARY MAY ALSO INCLUDE AMOUNTS SHOWN AS FINANCIAL ASSETS THAT ARE DUE TO THE FUND, OR FUND LIABILITIES THAT ARE DUE TO VENDORS.

CASH AND REVOLVING FUND FACTS

- **AS DEFINED BY THE DEPARTMENT OF ADMINISTRATIVE SERVICES ACCOUNTING DIVISION, A CASH FUND IS “USED TO ACCOUNT FOR REVENUES AND EXPENDITURES THAT ARE DIRECTLY RELATED TO SPECIFIC ACTIVITIES WITH SOURCES OUTSIDE OF STATE GOVERNMENT. THIS EXCLUDES ACTIVITIES WITH THE FEDERAL GOVERNMENT WHICH ARE ACCOUNTED FOR IN FEDERAL FUNDS.”**
- **LAWS GOVERNING CASH FUNDS ESTABLISH SPECIFIC USES FOR THE FUNDS AND DO NOT PERMIT THE USE OF THE FUND FOR OTHER PURPOSES. THE USE OF THE FUND IS DIRECTLY TIED TO THE INDIVIDUALS OR ENTITIES PAYING THE FEE OR CHARGE. FOR EXAMPLE, CASH FUNDED INDUSTRY REGULATORY PROGRAMS RECEIVE REVENUE FROM LICENSING AND REGULATION FEES PAID BY THE PARTICULAR GROUP BEING REGULATED.**
- **A VARIETY OF METHODS ARE SPECIFIED IN LAW TO ESTABLISH FEES AND CHARGES DEPOSITED IN CASH FUNDS. SOME FEES ARE SET AT AN ABSOLUTE LEVEL AND MAY NOT BE ADJUSTED BY THE GOVERNING AGENCY’ OTHER FEES HAVE A RANGE OR A CAP ESTABLISHED IN LAW THAT ALLOWS THE GOVERNING AGENCY TO ADJUST FEES; OTHER STATUTES PERMIT AGENCIES TO ESTABLISH FEES AT A LEVEL SUFFICIENT TO FUND REQUIRED PROGRAM COSTS.**
- **THE WAY THAT FEES AND CHARGES ARE ESTABLISHED IN LAW MAY IMPACT THE ONGOING BALANCE OF A CASH FUND. A MORE FLEXIBLE FEE RANGE ALLOWS AN AGENCY TO ADJUST FEES TO MEET INCREASING PROGRAM NEEDS OR TO LOWER FEES IF NECESSARY. FEES THAT ARE ESTABLISHED AT A SPECIFIC LEVEL ARE OFTEN INTENDED TO PROVIDE PROGRAM FUNDING COSTS FOR SEVERAL YEARS. AS A RESULT, HIGHER FUND BALANCES MAY BE SEEN IN EARLY YEARS, WITH BALANCES DIMINISHING OVER THE YEARS AS PROGRAM COSTS INCREASE.**
- **CASH FUND BALANCES MAY FLUCTUATE THROUGHOUT THE FISCAL YEAR BASED UPON THE CASH FLOW OF REVENUE RECEIPTS OR IF A PROGRAM HAS SEASONAL VARIATIONS IN ACTIVITY LEVELS. NEITHER THE FISCAL YEAR-ENDING BALANCE NOR MONTH-ENDING BALANCES MAY BE REPRESENTATIVE OF THE HIGH AND LOW FUND BALANCES ON ANY PARTICULAR DAY DURING THE FISCAL YEAR.**
- **AS DEFINED BY THE DEPARTMENT OF ADMINISTRATIVE SERVICES ACCOUNTING DIVISION, A REVOLVING FUND IS “USED TO ACCOUNT FOR THE FINANCING OF GOODS OR SERVICES PROVIDED BY ONE STATE AGENCY TO ANOTHER STATE AGENCY ON A COST-REIMBURSEMENT BASIS.”**

- **CHARGES FOR SERVICES SUCH AS DATA PROCESSING, ACCOUNTING, COMMUNICATION AND PURCHASING AND FOR BUILDING AND EQUIPMENT (INCLUDING MOTOR POOL) RENTALS ARE PROCESSED THROUGH REVOLVING FUNDS. THE DEPARTMENT OF ADMINISTRATIVE SERVICES HAS A LARGE NUMBER OF REVOLVING FUNDS. FEES CHARGED TO STATE AGENCIES FOR REVOLVING FUND SERVICES ARE BASED UPON THE COST OF SERVICES, MATERIALS AND PROPERTY MAINTENANCE. SOME REVOLVING FUNDS ARE USED TO ACCOUNT FOR PROGRAM-TO-PROGRAM REIMBURSEMENTS WITHIN AN AGENCY.**
- **ADMINISTRATIVELY-CREATED CASH AND REVOLVING FUNDS ARE AUTHORIZED UNDER SECTION 81-1111.04. THE DAS ACCOUNTING ADMINISTRATOR MAY CREATE A FUND TO ACCOUNT FOR GIFTS, BEQUESTS AND DEVICES WHEN NO CASH FUND EXISTS OR TO ACCOUNT FOR SPECIFIC, ONE-TIME, NON-FEDERAL SOURCES. IF AN ADMINISTRATIVELY-CREATED FUND EXISTS FOR MORE THAN TWO YEARS, THE EXPENDING AGENCY IS REQUIRED TO LAPSE UNUSED FUND BALANCES OR TO PERMANENTLY ESTABLISH THE FUND IN LAW.**

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	82,459	49,761	63,227
Revenue:			
Subscription revenue	3,033	12,244	3,376
Interest	2,157	1,508	1,543
Transfer to General Fund	(11,009)		0
Other	0		
Total Revenue	(5,819)	13,752	13,752
Expenditures:			
Data processing	0	0	0
Hardware/software	14,116	0	682
Equipment	0	0	0
Other	1,763	286	1,640
Total Expenditures	15,879	286	2,322
Ending Balance	<u>49,761</u>	<u>63,227</u>	<u>65,825</u>
Highest month-ending balance	71,349	72,598	67,219
Lowest month-ending balance	49,761	56,872	63,352

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Reissue of Statute Volumes:			
Legislative Council Share	--	--	\$57.00
Supreme Court Share	--	--	6.00
Cumulative Supplement:			
Legislative Council Share	--	--	\$36.00
Supreme Court Share	--	--	6.00

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	0	0
Revenue:			
Sale of publications	0	0	105,298
Interest	0	0	787
Transfer from General Fund	0	0	
Total Revenue	0	0	106,085
Expenditures:			
Personal Services	0	0	0
Printing	0	0	0
Contractual Services	0	0	0
Equipment	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>106,085</u>
Highest month-ending balance	0	0	106,085
Lowest month-ending balance	0	0	0

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Lobbyist Registration Fee:			
Lobby for compensation	\$100	\$100	\$100
Lobby without compensation	15	15	15

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	284,756	148,244	136,527
Revenue:			
Registration fees (50%)	34,051	34,471	35,346
Interest	7,776	3,912	3,182
Transfer to General Fund	(145,539)		
Total Revenue	(103,712)	38,383	38,528
Expenditures:			
Personal Services	29,402	45,865	43,944
Printing	662	997	499
Other	906	845	630
Equipment	1,830	2,408	0
Total Expenditures	32,800	50,115	45,073
Ending Balance	<u>148,244</u>	<u>136,527</u>	<u>129,981</u>
Highest month-ending balance	283,126	162,666	146,851
Lowest month-ending balance	149,918	136,527	122,118

AGENCY 03 - LEGISLATIVE COUNCIL

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

Legislative Fiscal Analyst: Tom Bergquist @ 471-0062

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
None			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	55,695	33,070	33,951
Revenue:			
Contribution from contractor	0	0	
Interest	1,375	881	810
Transfer from General Fund	0		
Total Revenue	1,375	881	810
Expenditures:			
Personal Services	0	0	0
Printing	0	0	0
Contractual Services	24,000	0	0
Equipment	0	0	0
Total Expenditures	24,000	0	0
Ending Balance	<u>33,070</u>	<u>33,951</u>	<u>34,761</u>
Highest month-ending balance	55,906	33,951	34,761
Lowest month-ending balance	32,506	33,139	34,020

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Advance Sheets:			
Per issue	\$ 5	5	5
Month	\$17.50	17.50	18.50
Year (renewed before July 1/renewed after July 1)	\$190/210	190/210	200/220
Decisions of the Nebraska Court of Appeals:			
Per issue	\$5	5	--
Month	\$16	16	17.50
Year (renewed before July 1/renewed after July 1)	\$175/192	175/192	185/200
Both Advance Sheets and Decisions of the Nebraska Court of Appeals per year	\$350	350	365
Nebraska Reports and Nebraska Appellate Reports	\$75	75	75
Base Rate Handling Fee	\$7.50	7.50	7.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	212,953	145,664	97,914
Revenue:			
Reproduction and publication	88,152	76,887	57,123
Postage and handling charges from book sales	31,385	23,188	2,465
Investment income	5,237	3,031	1,579
Other Revenue and Adjustments	5,614	9,002	11,434
Total Revenue	130,388	112,108	72,601
Expenditures:			
Salaries and Benefits	26,610	26,880	0
Operating Expenses	171,010	132,979	106,517
Travel	56	0	0
Total Expenditures	197,676	159,859	106,517
Ending Balance	<u>145,664</u>	<u>97,914</u>	<u>63,998</u>
Highest month-ending balance	185,994	146,880	91,252
Lowest month-ending balance	111,867	61,251	32,138

AGENCY 05 - SUPREME COURT

**FUND 20520 - PROBATION CASH FUND (29-2259.01; 60-4,115)
EXPENDED IN PROGRAM 67**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The revenue from the Probation Cash Fund consists of fees imposed on traditional and intensive supervision probationers. The Probation Cash Fund was established by Laws 1990, LB220.

Fees from the ignition interlock provisions were deposited into the Probation Cash Fund, but Laws 2011, LB667, moved all ignition interlock provisions from Probation Administration to the Department of Motor Vehicles. Any money collected pursuant to the ignition interlock provisions remaining in the Probation Cash Fund was transferred on the operative date of LB667 (January 1, 2012) to the Department of Motor Vehicles (DMV) Ignition Interlock Fund.

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

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

Transfers from the fund are not authorized under existing law.

AGENCY 05 - SUPREME COURT

FUND 20520 - PROBATION CASH FUND, CONT'D.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Drug testing (29-2262)	\$3-9/month	3-9/month	3-9/month
Computerized screening (29-2262) (Traditional and intensive)	\$10/test	10/test	10/test
Electronic monitoring (29-2262) (Intensive only)	\$3-9/day	3-9/day	3-9/day

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	484,260	664,107	376,073

Revenue:			
Drug testing	489,935	484,872	437,849
Electronic monitoring	14,829	8,164	7,146
Investment interest	16,677	13,987	6,675
Interlock Permit Fees	89,194	62,337	0
Other Revenue and Adjustments	58,590	54,280	53,996
Transfer to DMV Ignition Interlock Fund	0	(250,683)	0
Total Revenue	669,225	372,957	505,666

Expenditures:			
Salaries and Benefits	0	9,507	30,473
Operating Expenses	489,378	651,484	582,147
Total Expenditures	489,378	660,991	612,620

Ending Balance	<u>664,107</u>	<u>376,073</u>	<u>269,119</u>
Highest month-ending balance	604,129	629,704	317,651
Lowest month-ending balance	427,928	316,095	209,119

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Supreme Court Education Fund was created by Laws 2003, LB760. The fund consists of a fee on court filings. Section 24-205 states that except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, 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.

The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to training and education until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Laws 2011, LB463, authorized a transfer from the Commission on Public Advocacy Operations Cash Fund to the Supreme Court Education Fund of \$100,000 on July 1, 2011. The State Court Administrator shall use these funds to assist the juvenile justice system in providing pre-filing and diversion programming designed to reduce excessive absenteeism and unnecessary involvement with the juvenile justice system.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Education fee (33-154)	\$1	1	1

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	558,813	727,917	943,538
Revenue:			
Education Fees	397,408	393,844	374,649
Investment income	21,779	23,442	24,380
Other revenue sources	15,923	90,391	30,744
Operating Transfers In	0	100,000	0
Total Revenue	435,110	607,677	429,773
Expenditures:			
Salaries and Benefits	162,955	166,190	162,579
Operating Expenses	65,362	98,268	60,351
Travel	37,689	127,598	34,490
Total Expenditures	266,006	392,056	257,420
Ending Balance	<u>727,917</u>	<u>943,538</u>	<u>1,115,891</u>
Highest month-ending balance	729,024	955,982	1,115,890
Lowest month-ending balance	578,394	851,208	950,992

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

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

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

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfers	0	\$100,000	\$200,000

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	11,164

Revenue:			
Investment income	0	1,164	1,449
Operating Transfers In	0	100,000	200,000
Total Revenue	0	101,164	201,449

Expenditures:			
Other Contractual Services	0	90,000	190,000
Total Expenditures	0	90,000	190,000

Ending Balance	<u>0</u>	<u>11,164</u>	<u>22,613</u>
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Highest month-ending balance	0	100,632	211,585
Lowest month-ending balance	0	10,861	21,993

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Laws 2009, LB35, increased the fee to \$8 starting on August 30, 2009. Section 33-107.03 states that the court automation fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 24-227.01 states that except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, the fund shall be used to support automation expenses of the courts and the probation system from the court automation budget program. The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to court automation expenses until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Ongoing transfers from the fund are not authorized under existing law. However, Laws 2009, First Spec. Sess., LB1 and LB3, made a one-time transfer to the General Fund of \$201,502 in FY10-11.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Automation fee (33-107.03)	\$8	8	8
JUSTICE Search Rates:			
Per Search (up to 30 cases)		Total fee \$15, Fund's share \$7.50	
Available to Nebraska.gov Subscribers Only:			
Per Case Lookup Fee		Total fee \$1, Fund's share \$0.50	
Bulk Subscription Fee Per Month (unlimited searches)		Total fee \$300, Fund's share \$150	

AGENCY 05 - SUPREME COURT

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

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,806,411	2,861,797	3,469,945
Revenue:			
Court Automation Fees	3,458,908	3,458,232	3,236,952
JUSTICE search fees	653,010	794,371	617,717
Investment income	102,970	90,277	86,322
Operating transfers out	(201,502)	0	0
Operating transfers in	4,205	0	0
Other Revenue Sources	0	64,395	257,268
Total Revenue	4,017,591	4,407,274	4,198,259
Expenditures:			
Salaries and Benefits	515,920	516,112	551,196
Operating Expenses	3,368,812	3,251,776	3,374,770
Travel	32,155	31,238	25,027
Capital Outlay	45,318	0	3,675
Other Government Aid	0	0	14,148
Total Expenditures	3,962,205	3,799,126	3,968,815
Ending Balance	<u>2,861,797</u>	<u>3,469,945</u>	<u>3,699,390</u>
Highest month-ending balance	3,205,636	3,521,776	3,699,191
Lowest month-ending balance	2,839,679	3,184,288	3,414,179

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Distribution Handling Fee (49-707)	0	0	\$6
Superseded Statutes Fee per Volume (49-707)	0	0	\$1

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Handling charges from book sales	0	0	10,087
General Business Fees	0	0	13,804
Investment income	0	0	172
Total Revenue	0	0	24,063
Expenditures:			
Postage	0	0	1,350
Rent	0	0	1,128
Total Expenditures	0	0	2,478
Ending Balance	<u>0</u>	<u>0</u>	<u>21,585</u>
Highest month-ending balance	0	0	22,290
Lowest month-ending balance	0	0	0

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Section 25-2921 states that except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, the fund shall be used for the administration of the Office of Dispute Resolution and the support of the six approved mediation centers: Beatrice, Fremont, Kearney, Lincoln, Omaha, and Scottsbluff. Currently, the fund is used only for the support of the six approved mediation centers, and each mediation center receives \$45,000.

The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to the support of the six approved mediation centers until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Dispute resolution fee (33-155)	\$0.75	0.75	0.75
Public & private funds (25-2908)	-----	-----	-----

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	330,874	370,620	397,948

Revenue:			
Dispute resolution fee	298,552	293,722	273,693
Investment income	11,194	9,607	9,176
Total Revenue	309,746	303,329	282,870

Expenditures:			
Other Contractual Services	0	6,000	0
Aid	270,000	270,000	270,000
Total Expenditures	270,000	276,000	270,000

Ending Balance	<u>370,620</u>	<u>397,948</u>	<u>410,818</u>
Highest month-ending balance	370,620	397,948	410,817
Lowest month-ending balance	291,303	332,619	342,064

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Dissolution of Marriage Docket Fee (33-106.03)		Total fee \$75, Fund's share \$50	
Docket Fee (33-107.02)		Total fee \$65, Fund's share \$50	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	508,167	591,775	666,958
Revenue:			
Parenting Act Docket Fees	517,237	526,193	512,416
Investment income	16,277	14,495	14,077
Total Revenue	533,514	540,688	526,493
Expenditures:			
Operating Expenses	0	13,889	0
Travel	0	1,904	0
Aid	449,906	449,712	498,920
Total Expenditures	449,906	465,505	498,920
Ending Balance	<u>591,775</u>	<u>666,958</u>	<u>694,532</u>
Highest month-ending balance	591,775	666,958	694,532
Lowest month-ending balance	376,002	465,979	479,112

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

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

Section 29-2259.02 states that except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, the fund shall only be used to pay for probation services provided to political subdivisions which enter into contractual agreements with Probation Administration. The fund shall be administered by the Probation Administrator.

The “except as otherwise directed by the Supreme Court” language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to probation services provided to political subdivisions until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Probation Services Payments (29-2259.02)	----- contractual agreement amounts -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	155,634	100,360	132,167
Revenue:			
Probation Services Payments	363,202	484,149	406,722
Investment interest	3,785	3,162	5,662
Total Revenue	366,987	487,311	412,384
Expenditures:			
Salaries and Benefits	383,753	420,585	282,980
Operating Expenses	31,706	29,418	31,574
Travel	6,802	5,501	3,841
Total Expenditures	422,261	455,504	318,395
Ending Balance	<u>100,360</u>	<u>132,167</u>	<u>226,155</u>
Highest month-ending balance	161,135	168,497	342,398
Lowest month-ending balance	8,263	30,114	162,906

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Counsel for Discipline Cash Fund was created by Laws 2007, LB322. It is established within the Nebraska Supreme Court and administered by the State Court Administrator. The fund consists of a portion of the annual membership dues assessed by the Nebraska State Bar Association and remitted to the Nebraska Supreme Court.

Section 24-229 states that except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2011, the fund shall only be used to pay the costs associated with the operation of the Office of the Counsel for Discipline.

The “except as otherwise directed by the Supreme Court” language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to the costs associated with the operation of the Office of the Counsel for Discipline until June 30, 2011. The authority to use this cash fund for general court and probation operations was not extended.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Attorney Assessment (Supreme Court Rules § 3-301(E))			
Active Members	\$60	60	60
Inactive Members	\$30	30	30

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,308,469	1,294,439	1,349,821
Revenue:			
Attorney assessments	458,675	466,169	485,578
Investment income	43,124	34,262	30,607
Other revenue and adjustments	0	53,470	52,843
Total Revenue	501,799	553,901	569,028
Expenditures:			
Salaries and Benefits	374,039	377,212	394,762
Operating Expenses	135,119	115,346	199,802
Travel	6,672	5,960	5,551
Total Expenditures	515,830	498,519	600,115
Ending Balance	<u>1,294,439</u>	<u>1,349,821</u>	<u>1,318,733</u>
Highest month-ending balance	1,451,162	1,476,259	1,500,343
Lowest month-ending balance	1,096,753	1,090,322	1,097,738

AGENCY 05 - SUPREME COURT

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

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Probation Program Cash Fund was created by Laws 2003, LB46. Revenue to this fund comes from probation enrollment and programming fees (See the Schedule of Fees and Taxes below). Additionally, General Funds appropriated to the Crime Commission are transferred into this fund to be used for a specialized supervision program for felony drug offenders, problem solving courts, day and evening reporting centers, and for substance abuse evaluation and treatment of offenders. Probation Administration implements these programs.

Laws 2011, LB390, moved the General Fund appropriations for reporting centers, specialized courts, and substance abuse treatment from the Crime Commission to the Supreme Court. These provisions of LB390 were operative on July 1, 2011 (FY11-12).

In the "Fund Summary" on the following page, there is an item called "Grant and Services Revenue". Before LB390 was enacted, the amounts included in this item were pass-through funds from the Crime Commission primarily for specialized courts, uniform data fund projects, and reporting centers, and pass-through funds from the Crime Commission, Department of Correctional Services, and Parole primarily for treatment.

For FY12-13, Grant and Services Revenue includes a Crime Commission grant to Probation, Uniform Data Funds given to Probation by the Crime Commission, reimbursements from DHHS related to a contract, and funds from the Department of Correctional Services to partially pay for services provided to parolees.

Except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, expenditures from this fund are to be used by the Probation Administrator to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced probation-based and non-probation-based (parole) programs and services in which probation personnel or resources are utilized pursuant to an interlocal agreement to purchase services to provide such programs aimed at enhancing offender supervision in the community and for treatment.

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

The "except as otherwise directed by the Supreme Court" language was added by Laws 2009, First Spec. Sess., LB3. This language allowed the Supreme Court to use this cash fund to pay for general court and probation operations in addition to community corrections programs until June 30, 2011. Laws 2011, LB378, extended this authority until June 30, 2013.

Ongoing transfers from the fund are not authorized under existing law. However, Laws 2009, First Spec. Sess., LB1 and LB3, made a transfer to the General Fund of \$479,572. Laws 2010, LB800, made a transfer of \$350,000 to the Violence Prevention Cash Fund. These transfers occurred in FY10-11.

AGENCY 05 - SUPREME COURT

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Regular Probation and Intensive Supervision Probation enrollment fee (29-2262.06)	\$30	30	30
Regular Probation programming fee (29-2262.06)	\$25/month	25/month	25/month
Intensive Supervision Probation programming fee (29-2262.06)	\$35/month	35/month	35/month

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	8,375,460	7,225,943	7,631,006

Revenue:			
Probation enrollment fee	361,524	341,006	316,423
Regular Probation programming fee	1,893,287	1,864,667	1,771,543
Intensive Supervision programming fee	165,123	156,012	119,841
Investment Income	264,138	196,871	180,387
Grant and Services Revenue	8,518,239	4,737,295	1,250,977
Other Revenue	2,326	3,141	64,270
Transfers Out	(829,572)	0	0
Total Revenue	10,375,065	7,298,992	3,703,443

Expenditures:			
Salaries and Benefits	2,469,693	56	5,273,237
Operating Expenses	9,005,570	6,853,388	112,423
Travel	49,320	40,486	0
Total Expenditures	11,524,583	6,893,929	5,385,660

Ending Balance	<u>7,225,943</u>	<u>7,631,006</u>	<u>5,948,789</u>
Highest month-ending balance	8,201,000	7,981,667	8,189,799
Lowest month-ending balance	6,390,935	7,042,955	5,912,178

AGENCY 05 - SUPREME COURT

FUND 20595 - MCLE CASH FUND EXPENDED IN PROGRAM 52

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The MCLE Cash Fund (Mandatory Continuing Legal Education) was created by the Nebraska Supreme Court in FY09-10. The Nebraska Supreme Court Rule mandating continuing legal education requires that all active attorneys complete 10 hours of continuing legal education per year beginning in 2010. The Nebraska Supreme Court created the Nebraska MCLE Commission to monitor compliance with the MCLE rule, approve vendors of Continuing Legal Education (CLE), and ensure attorney compliance.

Sponsors of CLE may seek accredited sponsor status by submitting an application and being approved. The legal education programs of an accredited CLE sponsor are automatically approved for CLE credit so long as its status as an accredited CLE sponsor remains active. Additionally, the sponsor must submit the appropriate fee at least 10 days in advance of a course.

A sponsor may choose not to seek accredited status and instead seek separate course approval each time a course is offered. Such sponsors are to use the online system to request approval for CLE credits for an individual course at least 45 days before the proposed course.

Fee amounts are listed below.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Accredited Providers/Sponsors (Rule 3-401.6)		\$200 one-time application fee, plus a \$25 fee per course	
Program Sponsor Other Than an Accredited CLE Sponsor (Rule 3-401.7)		\$50 application fee per individual course	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	100,635	242,247	326,731
Revenue:			
MCLE Sponsor Fees	254,195	235,515	238,055
Investment and Other Income	5,284	7,545	7,974
Total Revenue	259,479	243,060	246,029
Expenditures:			
Salaries and Benefits	48,528	88,673	103,985
Operating Expenses	62,991	69,769	138,095
Travel	1,410	133	658
Capital Outlay	4,939	0	0
Total Expenditures	117,868	158,575	242,738
Ending Balance	<u>242,247</u>	<u>326,731</u>	<u>330,022</u>
Highest month-ending balance	241,367	357,833	359,011
Lowest month-ending balance	130,485	232,148	314,187

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Collections Certificate with seal (45-620)	\$10	\$10	\$10
Collection agency license fees (45-620)	\$35-200	\$35-200	\$35-200
Solicitor's Certificate (45-620)	\$1	\$1	\$1
Investigation Fee (45-606)	\$200	\$200	\$200
Records Copy Fee	\$1/page	\$1/page	\$1/page

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	104,517	174,390	252,047

Revenue:			
Collection agency license fees	73,170	63,250	59,000
Solicitor's certificate fee	61,161	58,615	65,816
Others/Transfers	-4,156	18,988	18,550
Investment interest	4,646	5,563	7,075
Total Revenue	134,821	146,416	150,441

Expenditures:			
Personal services	52,932	56,744	58,099
Operating expenses	8,884	9,312	13,443
Travel expenses	3,132	2,703	2,895
Total Expenditures	64,948	68,759	74,437

Ending Balance	<u>174,390</u>	<u>252,047</u>	<u>328,051</u>
Highest month-ending balance	181,694	252,435	341,185
Lowest month-ending balance	98,232	166,242	252,233

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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See following page for Schedule of Fees and Taxes.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	576,456	777,879	928,476
Revenue:			
Domestic filing fees	353,896	284,358	431,865
Foreign filing fees	50,900	45,938	51,500
Domestic limited partnership	152,073	220,530	151,559
Foreign limited partnership	66,116	81,131	75,915
Interest	21,089	22,842	24,236
Other	175,386	84,324	180,230
Transfers Out	-32,762	0	0
Total Revenue	786,698	739,123	915,305
Expenditures:			
Personal services	338,221	372,225	377,805
Operating expenses	247,025	213,517	264,130
Travel	29	2,784	859
Total Expenditures	585,275	588,526	642,794
Ending Balance	<u>777,879</u>	<u>928,476</u>	<u>1,200,987</u>
Highest month-ending balance	777,879	928,399	1,209,677
Lowest month-ending balance	561,098	820,303	929,677

AGENCY 09 - SECRETARY OF STATE

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Domestic Limited Partnerships (67-293)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Foreign Limited Partnerships (67-293)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Domestic Limited Liability Company (21-192)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Foreign Limited Liability Company (21-192)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Domestic Corporations (21-2005)	\$60/minimum*	\$60/minimum*	\$60/minimum*
Amendments	\$25*	\$25*	\$25*
Foreign Corporations (21-2005)	\$130*	\$130*	\$130*
Amendments	\$25*	\$25*	\$25*
Nonprofit Corporations (21-1905)	\$10	\$10	\$10
Amendments	\$5	\$5	\$5
Nonprofit Biennial Fee (21-1905)	\$20	\$20	\$20
Certificates with Seal (21-1905, 21-2005, 21-192, 33-101)	\$10	\$10	\$10
Photocopies (21-1905, 21-2005, 21-192, 33-101)	\$1	\$1	\$1
General Partnerships (67-462)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Limited Liability Partnerships (67-462)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Limited Cooperative Associations, Nonprofit (21-2924, 33-101)	\$10	\$10	\$10
Amendments	\$5	\$5	\$5
Limited Cooperative Associations, For Profit (21-2924, 33-101)	\$60	\$60	\$60
Amendments	\$25	\$25	\$25

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

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Records Analysis (84-1227)	\$50/hr, plus	\$50/hr, plus	\$50/hr, plus

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,225,076	702,817	895,499
Revenue:			
Professional and technical services	2,161,256	2,265,087	2,363,494
Interest	43,049	22,503	19,850
Other/Transfers	-118,154	193,701	22,355
Total Revenue	2,086,151	2,481,291	2,405,699
Expenditures:			
Personal Services	27,649	53,280	79,058
Operating	2,578,567	2,231,349	2,365,329
Travel	2,194	3,980	3,089
Total Expenditures	2,608,410	2,288,609	2,447,476
Ending Balance	<u>702,817</u>	<u>895,499</u>	<u>853,722</u>
Highest month-ending balance	1,446,221	928,191	977,380
Lowest month-ending balance	714,543	736,108	681,043

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Photocopies	15¢ - 25¢/page	\$1/page	\$1/page
Authentication with seal (33-101)	\$10	\$10	\$10
Notary Public Commission	\$30	\$30	\$30

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	39,452	3,721	17,840
Revenue:			
Reproduction and publication	10,554	9,402	7,420
Authentication with seal	3,140	3,240	2,770
Notary public fees	51,563	56,310	54,290
Investment Interest	1,068	297	556
Other/Adjustments	17,248	21,454	22,146
Total Revenue	83,573	90,703	87,182
Expenditures:			
Personal services	77,392	64,975	67,633
Operating Expenses	41,648	11,548	17,801
Travel Expenses	264	61	11
Total Expenditures	119,304	76,584	85,445
Ending Balance	<u>3,721</u>	<u>17,840</u>	<u>19,577</u>
Highest month-ending balance	38,976	18,494	24,568
Lowest month-ending balance	4,375	1,642	17,684

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Printing, duplicating and distribution of voter registration forms (sold to public and private entities)	5¢/form	5¢/form	5¢/form

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	3,126,723	2,701,300	1,570,760
Revenue:			
Sales of service	21,915	13,893	11,400
Transfers In/Out and Grants	413,972	422,106	242,086
Interest	103,537	61,779	35,303
Total Revenue	539,424	497,778	288,789
Expenditures:			
Personal Services	340,535	352,136	356,658
Operating Expenses	620,638	1,201,272	330,095
Travel Expenses	2,270	3,897	5,103
Government Aid	1,404	71,013	30,923
Total Expenditures	964,847	1,628,318	722,779
Ending Balance	<u>2,701,300</u>	<u>1,570,760</u>	<u>1,136,770</u>
Highest month-ending balance	3,208,163	2,907,905	1,771,615
Lowest month-ending balance	2,701,300	1,570,760	1,136,770

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Filing Fees – In House	\$10	\$10	\$10
Filing Fees – On Line	\$8	\$8	\$8
Lien List Registration (52-1312)	\$30	\$30	\$30
Lien List Fees Paper List (52-1312)	\$200	\$200	\$200
Lien List Fees Fiche List (52-1312)	\$25	\$25	\$25
Lien list fees – CD-Rom (52-1312)	\$165	\$165	\$165

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,096,014	1,361,074	1,444,776

Revenue:			
General business fees	281,787	249,264	200,168
Investment income	39,133	32,596	31,130
Other/Transfers out	-58,366	-233,491	-236,636
Sale of Services	747,444	769,121	794,771
Total Revenue	1,009,998	817,490	789,433

Expenditures:			
Personal services	458,560	477,860	445,270
Operating expenses	282,090	243,518	359,458
Travel expenses	4,288	1,781	2,463
Capital outlay	0	10,629	0
Total Expenditures	744,938	733,788	807,191

Ending Balance	<u>1,361,074</u>	<u>1,444,776</u>	<u>1,427,018</u>
Highest month-ending balance	1,407,566	1,442,069	1,462,155
Lowest month-ending balance	1,091,221	1,110,051	1,191,593

AGENCY 09 - SECRETARY OF STATE

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Tape Library Maintenance	\$15 - \$75/month		
Pallet Storage	\$10/month	\$10/month	-----
Records Center Storage	\$.37/c.f./month	\$.37/c.f./month	\$.45/c.f./month
Air Conditioned Storage	\$.75/c.f./month	\$.75/c.f./month	\$.85/c.f./month
Scanning Software	Cost + 20%		
Scanning Services	\$.05 - \$.10/image	\$.05 - \$.10/image	\$.05 - \$.10/image
Microfilming Services	\$.05 - \$.784/image	\$.05 - \$.784/image	\$.03 - \$.784/image
Develop 16mm Microfilm 1-100'	\$4.75/roll	\$4.75 roll	\$10.31 roll
Diazo Duplicate 16mm Film	\$7.90/roll	\$7.90/roll	\$10.30/roll
Silver Duplicate 16mm Film	\$15.75/roll	\$15.75/roll	-----
Develop 35mm Microfilm 1-100'	\$7.05/roll	\$7.05/roll	\$11.45/roll
Diazo Duplicate 35mm Film	\$10.25/roll	\$10.25/roll	\$13.69/roll
Silver Duplicate 35mm Film	\$20.90/roll	\$20.90/roll	-----
Microfilm Equipment Service Contract	Cost + 3%		Cost + 5%
Non-Contract Service	Cost + 3%		Cost + 5%

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	318,572	223,869	149,382
Revenue:			
Professional and technical services	764,824	720,795	773,957
Investment interest	8,343	4,272	2,808
Adjustments/Misc.	-571	2,880	-2,432
Total Revenue	772,596	727,947	774,333
Expenditures:			
Personal services	470,582	432,926	329,676
Operating expense	396,623	369,429	401,757
Travel expense	94	79	146
Total Expenditures	867,299	802,434	731,579
Ending Balance	<u>223,869</u>	<u>149,382</u>	<u>192,136</u>
Highest month-ending balance	284,703	204,239	162,894
Lowest month-ending balance	167,913	111,545	63,415

AGENCY 10 - STATE AUDITOR

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Reproduction Fees (84-304)	10¢/copy	10¢/copy	10¢/copy
Cooperative Audit Contracts (84-304, 84-321)			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	196,376	373,396	485,403
Revenue:			
County Audits	164,040	199,991	190,497
Investment interest	6,411	7,860	7,188
Special audits	98,239	96,772	157,321
State-federal audits	881,543	943,092	680,873
Lottery	42,376	45,498	38,588
Other	42,481	45,747	35
Total Revenue	1,235,090	1,338,960	1,074,502
Expenditures:			
Personal services	1,036,343	1,202,508	1,326,091
Operating expenses	0	0	0
Travel expenses	21,747	24,445	26,681
Total Expenditures	1,058,090	1,226,953	1,352,772
Ending Balance	<u>373,396</u>	<u>485,403</u>	<u>207,133</u>
Highest month-ending balance	373,111	485,117	441,183
Lowest month-ending balance	40,018	65,219	48,661

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Motor vehicle title fee	10.00	10.00	10.00
Amount to Motor Vehicle Cash Fund (60-115)	4.00	4.00	4.00
Amount to Attorney General (60-115)	0.20	0.20	0.20
Amount to General Fund	2.00	2.00	2.00
Amount to Motor Vehicle Industry Licensing Fund	0.10	0.10	0.10
Direct to counties	3.25	3.25	3.25
Direct to State Patrol	0.45	0.45	0.45

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	8,472	6,520	8,324
Revenue:			
Motor vehicle title fees	113,922	117,176	117,211
Investment interest	469	275	245
Total Revenue	114,391	117,451	117,456
Expenditures:			
Personal services	116,287	115,647	121,221
Operating expense	0	0	1,000
Travel expenses	56	0	0
Total Expenditures	116,343	115,647	122,221
Ending Balance	<u>6,520</u>	<u>8,324</u>	<u>3,559</u>
Highest month-ending balance	19,226	10,600	13,044
Lowest month-ending balance	2,710	673	592

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
NONE			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,734,489	3,391,879	4,558,864
Revenue:			
Sale of Services	20,287	1,365,732	44,717
Other/Transfers	-1,224,295	0	0
Investment interest	151,884	87,138	105,052
Total Revenue	-1,052,124	1,452,870	149,769
Expenditures:			
Personal services	73,092	78,778	73,023
Operating Expenses	192,062	164,863	193,875
Travel Expenses	21,246	40,946	16,215
Capital Outlay	4,086	1,298	2,594
Total Expenditures	290,486	285,885	285,707
Ending Balance	<u>3,391,879</u>	<u>4,558,864</u>	<u>4,422,926</u>
Highest month-ending balance	4,657,057	4,632,049	4,627,001
Lowest month-ending balance	3,511,467	3,330,786	4,463,555

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
NONE			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	695,763	1,238,310	1,252,679
Revenue:			
Sale of Services	670,519	148,815	432,913
Other/Transfers	6,748	0	0
Investment interest	30,375	31,130	34,733
Total Revenue	707,642	179,945	467,646
Expenditures:			
Personal services	119,278	148,260	117,937
Operating Expenses	42,385	17,062	28,853
Travel Expenses	3,432	254	4,457
Capital Outlay	0	0	1,765
Total Expenditures	165,095	165,576	153,012
Ending Balance	<u>1,238,310</u>	<u>1,252,679</u>	<u>1,567,313</u>
Highest month-ending balance	1,238,310	1,255,955	1,679,457
Lowest month-ending balance	697,105	1,114,799	1,249,125

AGENCY 11 - ATTORNEY GENERAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
NONE			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	99,090	49,460	53,443
Revenue:			
Professional and technical sales and charges	953,931	1,049,301	877,372
Investment interest	3,322	2,916	3,408
Total Revenue	957,253	1,052,217	880,780
Expenditures:			
Personal services	978,337	1,019,605	860,320
Operating Expenses	27,554	27,509	344
Travel Expenses	992	1,120	415
Total Expenditures	1,006,883	1,048,234	861,079
Ending Balance	<u>49,460</u>	<u>53,443</u>	<u>73,144</u>
Highest month-ending balance	170,868	152,566	195,751
Lowest month-ending balance	19,952	29,727	43,188

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
A pro-rata share of interest income from the funds invested in cash is transferred to cover the appropriation.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	80,701	102,648	156,138
Revenue:			
Surcharge	649,357	656,100	664,659
Investment interest	6,789	5,947	5,508
Other/Transfers	-34,173	793	545
Total Revenue	621,973	662,840	670,712
Expenditures:			
Personal services	515,896	508,756	535,900
Operating expenses	77,718	97,844	143,114
Travel expenses	3,139	771	4,609
Capital outlay	3,273	1,979	8,432
Total Expenditures	600,026	609,350	692,055
Ending Balance	<u>102,648</u>	<u>156,138</u>	<u>134,795</u>
Highest month-ending balance	226,300	268,556	257,902
Lowest month-ending balance	98,623	114,560	133,581

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Funds are transferred as needed from the Escheat Trust Fund (# 61280)	--	--	--

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	123,186	127,381	150,327
Revenue:			
Operating transfers in	624,445	613,805	620,194
Investment interest	16,713	12,571	12,142
Adjustments	-9,597	-2,575	-5,436
Total Revenue	631,561	623,801	626,900
Expenditures:			
Personal services	385,358	374,064	379,573
Operating expenses	233,016	219,796	222,615
Travel expenses	7,068	6,527	6,398
Capital outlay	1,924	468	669
Total Expenditures	627,366	600,855	609,255
Ending Balance	<u>127,381</u>	<u>150,327</u>	<u>167,972</u>
Highest month-ending balance	700,358	685,897	721,348
Lowest month-ending balance	125,311	148,257	165,902

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Expenses of the Educational Savings Plan are paid for from this fund.
Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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Funds are transferred from the College Savings Expense Fund (# 21245).			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	843,192	119,303	79,594
Revenue:			
Operating transfers in	519,154	160,000	277,286
Investment interest	18,044	3,011	5,278
Adjustments/Transfers Out	-867,148	16,647	-12,830
Total Revenue	-329,950	179,658	269,734
Expenditures:			
Personal services	68,830	89,993	94,972
Operating expenses	320,723	123,877	109,221
Travel expenses	4,078	4,297	6,958
Capital outlay	308	1,200	134
Total Expenditures	393,939	219,367	211,285
Ending Balance	<u>119,303</u>	<u>79,594</u>	<u>138,043</u>
Highest month-ending balance	937,301	177,875	322,517
Lowest month-ending balance	119,303	27,208	138,043

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Funds are received from earnings on the program trust.	--	--	--

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	716,418	390,775

Revenue:			
Operating transfers in	1,026,016	0	0
Investment interest	13,132	15,400	5,896
Sale of Services	414,417	111,801	579,664
Transfers Out	-737,147	-452,844	-596,160
Total Revenue	716,418	-325,643	-10,600

Expenditures:			
Personal services			
Operating expenses			
Travel expenses			
Capital outlay			
Total Expenditures	0	0	0

Ending Balance	<u>716,418</u>	<u>390,775</u>	<u>380,176</u>
Highest month-ending balance	722,288	748,937	457,593
Lowest month-ending balance	0	389,985	144,339

AGENCY 12 - STATE TREASURER

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

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

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

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Returned check	\$20/check	\$20/check	\$20/check
Returned ACH	\$20/ACH item	\$20/ACH item	\$20/ACH item
Warrant copy	\$1.75	\$1.75	\$1.75

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	5,284	24,284	27,327
Revenue:			
Reproductions and publications	2,002	1,874	1,265
Other services	88,660	98,500	101,140
Interest	507	460	516
Transfer out to General Fund	-71,469	-97,791	-103,438
Total Revenue	19,700	3,043	-517
Ending Balance	<u>24,984</u>	<u>27,327</u>	<u>26,810</u>
Highest month-ending balance	23,964	25,738	28,846
Lowest month-ending balance	6,547	6,800	6,557

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Publications, Training, Services, Grants (79-1064, 79-319, 79-1323)	At cost/actual	At cost/actual	At cost/actual
Student Organization Fees (79-298)	Actual	Actual	Actual
Residential school receipts (79-1150)	Actual	Actual	Actual

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,069,076	1,126,667	1,151,001
Revenue:			
Grants – Federal/Local/State	28,523	54,749	28,800
Sale of supplies, materials and services	5,292	4,965	5,892
Reproduction & publications	434	107	57
Interest income	37,112	31,079	27,763
Donations & contributions	1,000	17,418	1,275
Grants & reimb.– Non-government sources	161,500	155,000	186,626
Registration and license fees	9,626	42,915	19,525
Adjustment	5	13,597	0
Non-grant reimbursements	13,960	1,518	4,000
Transfers in	2,104	0	0
Transfers out	(99,573)	0	0
Total Revenue	159,983	321,348	273,938
Expenditures:			
Dept. Admin./Ed. Tech./Commissioner’s Office	31,669	33,160	31,000
Vocational Rehabilitation Services	49,213	209,130	197,100
Curriculum/Staff Development	11,050	36,282	11,606
Spec. Pop./Srvs. for Deaf	7,172	14,732	4,978
Early Childhood	3,288	3,710	4,705
Total Expenditures	102,392	297,014	249,389
Ending Balance	<u>1,126,667</u>	<u>1,151,001</u>	<u>1,175,550</u>
Highest month-ending balance	1,267,848	1,332,229	1,252,088
Lowest month-ending balance	982,562	1,089,614	1,022,088

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Teacher Certificate Fee (79-810)	\$13	\$13	\$13

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	245,435	263,546	280,195
Revenue:			
Teacher certificate fees	126,617	129,657	163,389
Interest income/miscellaneous	8,440	6,923	6,918
Transfer to the General Fund	(6,485)	0	0
Total Revenue	128,572	136,580	170,307
Expenditures:			
Operation of Professional Practices Commission	110,461	119,931	113,100
Total Expenditures	110,461	119,931	113,100
Ending Balance	<u>263,546</u>	<u>280,195</u>	<u>337,402</u>
Highest month-ending balance	265,297	280,195	337,596
Lowest month-ending balance	230,248	243,904	272,850

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Agents' permits (85-1643)			
Initial - Instate/Out of State	\$50/\$100	\$50/\$100	\$50/\$100
Renewal - Instate/Out of State	\$20/\$40	\$20/\$40	\$20/\$40
Authority to Operate (85-1643)			
Initial		\$200 + \$20/program of study	
Renewal		\$100 + \$20/program of study	
Branch Facility	\$100	\$100	\$100
Out of state School Recruitment Fee	\$500	\$500	\$500
Accreditation (85-1643)	\$100	\$100	\$100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	52,289	40,812	39,472
Revenue:			
Reproduction and publications	1,960	2,432	1,410
Agents' permits	41,178	40,204	37,476
Licensures	12,742	22,400	16,846
Interest income/other	1,780	1,113	1,023
Total Revenue	57,660	66,149	56,755
Expenditures:			
Personal services	59,943	58,350	53,311
Operating expenses/travel	9,194	9,139	6,667
Total Expenditures	69,137	67,489	59,978
Ending Balance	40,812	39,472	36,249
Highest month-ending balance	59,237	48,735	54,507
Lowest month-ending balance	40,812	29,490	30,884

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

The source of grant funds are lottery proceeds from the Education Innovation Fund. Initially, in 2006-07, \$250,000 was deposited in the fund. The annual deposit grew by \$250,000 per year over a four year period until the amount reached \$1 million per year in 2009-10. The deposit is phased down in FY12 and FY13 and then returns to \$1 million in FY14. Transfers from the fund are not authorized under existing law.

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Lottery proceeds (9-812)	\$1,000,000	\$225,000	\$45,000

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance – loans set up	327,441	365,944	499,838
Adjustment	61,850	72,442	83,314

Revenue:			
Operating Transfers In – Lottery	1,000,000	225,000	45,000
Interest income	22,150	16,580	17,730
Total Revenue	1,022,150	241,580	62,730

Expenditures:			
Loans	1,045,497	180,128	24,000
Total Expenditures	1,045,497	180,128	24,000

Ending Balance	<u>365,944</u>	<u>499,838</u>	<u>621,883</u>
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Highest month-ending balance	1,028,385	460,887	555,422
Lowest month-ending balance	87,036	313,551	450,766

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Training Programs (43-2607)	Fees charged for training programs and services		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	86,612	66,119	128,619
Revenue:			
Sale of services	124,742	172,352	0
Reproductions and publications	597	4,080	420
Donations, reimbursements	61,000	74,500	43,271
Interest income/miscellaneous	3,310	2,285	2,155
Total Revenue	189,649	253,217	45,846
Expenditures:			
Personal services	0	11,288	12,246
Publication exp./dues & subscription exp.	6,433	2,924	0
Conference registration/meals	28,981	22,666	27,726
Educational services/educ. supplies exp.	108,834	108,804	54,779
Contractual travel expense	31,918	8,886	9,764
Other operating, rent, travel expenses	33,976	36,149	16,411
Total Expenditures	210,142	190,717	120,926
Ending Balance	66,119	128,619	53,539
Highest month-ending balance	103,486	129,018	125,196
Lowest month-ending balance	50,883	47,346	50,190

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Early Childhood Education Endowment (79-1104.01)	Interest & Earnings	Interest & Earnings	Interest & Earnings

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	3,035,438	2,248,126	2,084,264
Revenue:			
Income from Endowment	836,767	1,400,537	1,068,508
Investment Income	298,650	146,750	740,328
Total Revenue	1,135,417	1,547,287	1,808,836
Expenditures:			
Operating expenses	894	971	746
Grants	1,800,508	1,548,438	1,743,406
Contractual Aid	121,327	161,740	179,816
Total Expenditures	1,922,729	1,711,149	1,923,968
Ending Balance	<u>2,248,126</u>	<u>2,084,264</u>	<u>1,969,132</u>
Highest month-ending balance	2,836,875	2,530,715	1,994,439
Lowest month-ending balance	2,248,126	2,022,536	1,243,184

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Teacher Certificate Fee (79-810)	\$42	\$42	\$42
Nonpublic Teacher Certificate Fee (79-810)	\$40	\$40	\$40

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	305,777	377,547	446,630
Revenue:			
Teacher certificate fee	445,084	452,044	564,184
Interest income/donations	10,977	10,212	11,750
Reimbursement-Non-government services	58,551	55,866	56,760
Total Revenue	514,612	518,122	632,694
Expenditures:			
Teacher certification activities	442,842	449,039	437,871
Total Expenditures	442,842	449,039	437,871
Ending Balance	<u>377,547</u>	<u>446,630</u>	<u>641,453</u>
Highest month-ending balance	377,555	445,988	641,453
Lowest month-ending balance	275,174	329,381	427,593

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Tuition Recovery Cash Fund was created effective September 9, 1993, to receive annual assessments from private postsecondary career schools. The fund is to be used to pay the claims of students who lose tuition or fees when a private postsecondary career school terminates operations. Each private postsecondary career school in the state is assessed one-tenth of one percent of the prior school year's gross tuition until the fund reaches a minimum level. The fund shall be maintained at a minimum of \$250,000 to a maximum of \$500,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools. No claims have been paid through 2012-13. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Assessment of Private Postsecondary Career Schools (85-1656)	Formula	Formula	Formula

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	259,609	270,217	277,713
Revenue:			
Assessments	1,711	294	1,627
Interest income/other	8,917	7,202	6,629
Total Revenue	10,628	7,496	8,256
Expenditures:			
Tuition/fees recovery	20	0	0
Total Expenditures	20	0	0
Ending Balance	<u>270,217</u>	<u>277,713</u>	<u>285,969</u>
Highest month-ending balance	270,217	277,713	285,969
Lowest month-ending balance	260,518	270,781	276,269

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

The original source of revenue for the fund was a transfer of lottery proceeds from the Education Innovation Fund in 2005-06 and 2006-07. In 2008-09, most of the proceeds of the fund were transferred to the Education Innovation Fund. LB 545, passed in 2009, transfers the unexpended balance of funds back to the School District Reorganization Fund in 2009-10 to provide additional incentive payments to reorganized school districts. Any money remaining in the fund on July 1, 2013 is transferred to the Education Innovation Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Lottery Proceeds (9-812)	\$0	\$0	\$0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	645,061	712,231	223,642

Revenue:			
Transfer from Education Innovation Fund	0	0	0
Interest income	23,541	10,685	3,890
Operating transfers	0	-286,316	0
Total Revenue	23,541	-275,631	3,890

Expenditures:			
Aid	0	212,958	212,958
Total Expenditures	0	212,958	212,958

Ending Balance	<u>712,231</u>	<u>223,642</u>	<u>14,574</u>
Highest month-ending balance	712,231	428,681	224,569
Lowest month-ending balance	691,103	223,642	14,574

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Education Innovation Fund initially received 49.5% of the money remaining in the State Lottery Operation Trust Fund after an initial transfer and the payment of prizes and operating expenses until October 1, 2003. The amount of lottery proceeds received by the fund was 24.75% in FY04 and 22.25% in FY05 and FY06. Beginning in FY07, the fund receives 19.75% of lottery funds, after the transfer, prizes and operating expenses.

The Legislature diverted the fund proceeds to the General Fund in FY04, FY05, and FY06, after the payment of administrative expenses. Lottery proceeds (\$1 million each FY) were also diverted from the fund in FY06 and FY07 to provide reorganization incentives for school districts. In FY07, the fund was initially allocated for reorganization incentives and the Attracting Excellence to Teaching loan forgiveness program (\$250,000). The remainder of the fund was carried over to FY08 to begin providing distance education equipment and incentives to school districts. Transfers from the fund of \$500,000 in FY08, \$750,000 in FY09, and \$1 million in FY10 are also made to fund the Attracting/Enhancing Excellence to Teaching programs.

A one-time transfer of \$10 million was made from the fund in FY10 to the University of Nebraska Cash Fund to address a budget crisis. LB 333, passed in 2011, prioritizes expenditures from the fund for FY12 through FY16. Aid for early childhood programs and for high ability learner programs is provided from the fund in FY12 & FY13. Several other programs administered by the Department of Education are also funded with lottery funds in FY12 and FY13. Transfers from the fund to the General Fund are not currently authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Lottery funds (9-812)	Lottery	Lottery	Lottery

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	5,925,517	9,247,733	9,795,008

Revenue:			
Lottery funds	20,650,900	16,631,900	7,804,154
Interest income	179,993	205,892	158,993
Transfers out – reorgan. Incentives, loan forgiveness program, etc.	(15,418,723)	(9,544,509)	(45,000)
Total Revenue	5,412,170	7,293,283	7,918,147

Expenditures:			
Operations-programs	87,858	1,028,132	1,119,389
Distance education equip. &, incentives, early childhood grants, high ability learner programs	2,002,096	5,717,876	7,788,044
Total Expenditures	2,089,954	6,746,008	8,907,433

Ending Balance	<u>9,247,733</u>	<u>9,795,008</u>	<u>8,805,722</u>
Highest month-ending balance	9,247,733	9,795,826	9,505,618
Lowest month-ending balance	4,126,223	6,199,529	4,612,964

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Sale of Services, supplies and materials (79-303)	----- Actual cost all years -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	253,922	238,825	255,284
Revenue:			
Employee/professional & technical services	0	166,729	157,500
Sale of supplies and materials	3,817	3,443	7,489
Interest income	8,239	7,295	6,016
Miscellaneous	16	19	75
Total Revenue	12,072	177,486	171,080
Expenditures:			
Operating expenses	18,722	132,952	180,851
Capital outlay	8,447	28,075	6,794
Total Expenditures	27,169	161,027	187,645
Ending Balance	<u>238,825</u>	<u>255,284</u>	<u>238,719</u>
Highest month-ending balance	252,148	345,402	361,150
Lowest month-ending balance	234,980	222,794	202,560

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Surcharge Revenues (\$.45 Effective 1/1/13)	\$.50 per line	\$.50 per line	\$.50/\$.45 per line

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	14,681,405	16,405,140	17,555,020

Revenue:			
Surcharge	7,992,311	7,916,574	7,586,448
Interest	518,122	446,434	415,870
Other/Transfers	-95	9	301,191
Total Revenue	8,510,338	8,363,017	8,303,509

Expenditures:			
Personal Services	254,565	260,957	255,185
Operating Expenses	48,999	49,998	54,565
Travel Expenses	3,562	1,789	3,429
Capital Outlay	675	45	1,140
Aid	6,478,802	6,900,348	8,928,222
Total Expenditures	6,786,603	7,213,137	9,242,541

Ending Balance	<u>16,405,140</u>	<u>17,555,020</u>	<u>16,615,988</u>
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Highest month-ending balance	16,992,806	17,686,602	18,501,077
Lowest month-ending balance	14,502,271	15,933,018	16,522,687

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Deposits to the fund result from the sharing of revenues from leasing of "dark fiber".			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	176,271	167,366	199,622
Revenue:			
Transfers In	834	887	6,380
Other/Transfers Out	-3,677	4,349	23,969
Interest	5,922	37,953	4,115
Total Revenue	3,079	43,189	34,464
Expenditures:			
Personal Services	10,758	10,051	10,234
Operating Expenses	1,226	882	938
Aid	0	0	100,000
Total Expenditures	11,984	10,933	111,172
Ending Balance	<u>167,366</u>	<u>199,622</u>	<u>122,914</u>
Highest month-ending balance	175,950	199,622	199,031
Lowest month-ending balance	167,366	162,146	122,914

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This program was established to monitor the competitive performance of Qwest Corporation dba Century Link, QC and its compliance with section 271 of the Federal Telecommunications Act of 1996.

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

Receipts come from payments made by Qwest Corporation dba Century Link, QC for non-compliance of wholesale service standards.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

29,437

29,413

30,016

Revenue:			
Transfers in/out	-934	-932	-6,336
Other	1,000	750	5,650
Interest	1,005	785	726
Total Revenue	1,071	603	40

Expenditures:			
Travel Expenses	1,095	0	0
Total Expenditures	1,095	0	0

Ending Balance

29,413

30,016

30,056

Highest month-ending balance

30,729

30,067

33,066

Lowest month-ending balance

29,413

29,474

30,054

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Grain Warehouse Surveillance Fee (88-552)	\$200 per day Plus actual exp.	\$200 per day Plus actual exp.	\$200 per day Plus actual exp.

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	10,110	11,682	11,993
Revenue:			
Interest	1,572	311	287
Total Revenue	1,572	311	287
Expenditures:			
Operating expenses	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>11,682</u>	<u>11,993</u>	<u>12,280</u>
Highest month-ending balance	11,915	11,993	12,280
Lowest month-ending balance	10,043	11,707	12,018

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Industry Assessments and Transfers made from the Severance Tax Fund			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	307,830	251,203	277,928
Revenue:			
Severance Taxes	30,000	30,000	30,000
Investment Interest	10,772	7,361	7,191
Transfers In/(Out)	-87,175	0	
Total Revenue	-46,403	37,361	37,191
Expenditures:			
Personal Services	9,554	9,704	9,523
Operating Expenses	670	932	1,003
Total Expenditures	10,224	10,636	10,526
Ending Balance	<u>251,203</u>	<u>277,928</u>	<u>304,593</u>
Highest month-ending balance	339,095	280,855	307,610
Lowest month-ending balance	251,203	277,928	304,593

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Industry Assessments, Filing and Report Fees			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	128,710	108,997	191,987
Revenue:			
Sale of Services	657,274	606,521	504,398
Investment Income	4,981	3,777	4,152
Industry Assessments	380,000	380,000	380,000
Other	684	1,203	809
Total Revenue	1,042,939	991,501	889,359
Expenditures:			
Personal Services	245,819	271,372	274,814
Operating expenses	813,380	632,804	662,903
Travel Expenses	3,115	2,200	4,310
Capital Outlay	338	2,135	703
Total Expenditures	1,062,652	908,511	942,730
Ending Balance	<u>108,997</u>	<u>191,987</u>	<u>138,616</u>
Highest month-ending balance	178,414	214,147	232,634
Lowest month-ending balance	73,359	69,569	89,958

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21410 - NEBRASKA TELECOMMUNICATIONS RELAY SYSTEM FUND (86-313)
EXPENDED IN PROGRAM 64**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Surcharge revenue (86-313)	\$.05 per line	\$.05 per line	\$.04 per line

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	467,197	563,166	673,525
Revenue:			
Surcharge revenue	1,189,691	1,217,490	973,764
Investment interest	17,623	16,627	17,800
Other/Transfers	-81,867	1,216	82,696
Total Revenue	1,125,447	1,235,333	1,074,260
Expenditures:			
Personal services	75,934	81,675	80,493
Communication	705,711	727,858	580,697
Other operating	10,590	76,867	27,944
Travel	1,403	1,203	1,148
Capital Outlay	0	760	0
Other government aid	235,840	236,611	146,874
Total Expenditures	1,029,478	1,124,974	837,156
Ending Balance	<u>563,166</u>	<u>673,525</u>	<u>910,629</u>
Highest month-ending balance	630,490	734,626	910,629
Lowest month-ending balance	431,342	599,876	739,733

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Moisture testing fees (89-1,104)	\$25 or \$50	\$25 or \$50	\$25 or \$50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	37,708	31,059	44,596
Revenue:			
Moisture test exam fee	25,875	26,175	31,750
Interest	1,420	974	1,114
Other	1,225	2,280	13,864
Total Revenue	28,520	29,429	46,728
Expenditures:			
Operating Expenses	14,063	15,673	13,532
Capital outlay	21,106	219	25,536
Total Expenditures	35,169	15,892	39,068
Ending Balance	<u>31,059</u>	<u>44,596</u>	<u>52,256</u>
Highest month-ending balance	56,369	47,662	60,544
Lowest month-ending balance	31,059	27,154	32,547

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Soybean check-off Audits (88-545.01):			
Non-licensed warehouse	\$160	\$160	\$180
State-licensed warehouse	\$110	\$110	\$120

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	39,346	42,958	40,176
Revenue:			
Sales of services	6,560	640	6,360
Interest	1,325	1,101	1,019
Other	-1,590	0	0
Total Revenue	6,295	1,741	7,379
Expenditures:			
Operating Expenses	0	658	2,307
Capital Outlay	2,683	3,865	408
Total Expenditures	2,683	4,523	2,715
Ending Balance	<u>42,958</u>	<u>40,176</u>	<u>44,840</u>
Highest month-ending balance	43,636	43,459	46,780
Lowest month-ending balance	37,407	39,344	40,738

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Manufactured Homes			
Seal (per transportable section)	\$225	\$225	\$140
Recreational Vehicles			
Seal	\$45	\$45	\$22.50
Plans:			
New Model	\$65	\$65	\$32.50
Q,A, Manual	\$130	\$130	\$65
Typicals	\$32.50	\$32.50	\$16.25
Revisions	\$48.75	\$48.75	\$24.38
Calculations	\$48.75	\$48.75	\$24.38
New Mfg (one time fee)	\$975	\$975	\$487.50
Yearly Renewal	\$130	\$130	\$65
Inspections:			
Unapproved Model	\$250	\$250	\$250
Factory	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	33,219	280,758	628,112
Revenue:			
Interest Income	6,381	11,412	18,436
Licensing and permit fees	508,980	679,287	558,278
Miscellaneous	85,142	4,304	4,579
Total Revenue	600,503	695,003	581,293
Expenditures:			
Personal services	296,791	285,178	255,446
Operating expenses	41,388	48,737	100,616
Travel expenses	13,053	12,637	16,149
Capital outlay	1,732	1,097	155
Total Expenditures	352,964	347,649	372,366
Ending Balance	<u>280,758</u>	<u>628,112</u>	<u>837,039</u>
Highest month-ending balance	280,758	628,112	837,039
Lowest month-ending balance	142,416	300,468	683,709

AGENCY 14 - PUBLIC SERVICE COMMISSION

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Surcharge on intrastate portion of phone bills	6.95%	6.95%	6.95%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	19,787,386	20,683,002	27,392,018

Revenue:			
Universal service fund surcharge	54,451,810	52,742,935	51,481,986
Interest	643,056	675,963	732,876
Other	-176	43	102
Total Revenue	55,094,690	53,418,941	52,214,964

Expenditures:			
Personal services	395,965	406,610	442,229
Operating expenses	155,301	157,392	200,370
Travel expenses	3,705	612	150
Capital outlay	2,388	3,986	4,669
State aid	53,641,715	46,141,325	48,641,444
Total Expenditures	54,199,074	46,709,925	49,288,862

Ending Balance	<u>20,683,002</u>	<u>27,392,018</u>	<u>30,318,120</u>
Highest month-ending balance	24,729,745	29,154,915	34,738,042
Lowest month-ending balance	15,421,246	22,611,424	27,073,677

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 1000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Bingo tax/percent of gross receipts (9-239):	3%	3%	3%
Lottery & keno tax/percent of gross receipts (9-429 & 9-648):	2%	2%	2%
Pickle card distributor tax/ percent of gross sales (9-344):	10%/definite profit	10%/definite profit	10%/definite profit
Percentage of all taxes collected in Fund 21660 (9-1,101):	60%	60%	60%
Charitable Gaming license fees:			
Bingo license (9-233): **	\$ 30/ 100	\$ 30-100	\$ 30-100
Gaming Manager (9-232.01): **	\$ 100	\$ 100	\$ 100
Special Event Bingo Permit (9-230.01):	\$ 15	\$ 15	\$ 15
Annual city permit (9-236) - repealed 9/1/07	\$ 10	\$ 10	\$ 10
Commercial Lessor License bingo Hall (9-255.06): **	\$ 200	\$ 200	\$ 200
Manufacturer biennial license (9-332):	\$ 3,050	\$ 3,050	\$ 3,050
Distributor biennial license (9-330):	\$ 3,050	\$ 3,050	\$ 3,050
Lottery by Sale of Pickle Cards (9-328):**	\$ 200-300	\$ 200-300	\$ 200-300
Utilization-of-funds member (9-328): **	\$ 40	\$ 40	\$ 40
Lottery-Raffle License (9-424):	\$ 30	\$ 30	\$ 30
Lottery-Raffle Special permit (9-426):	\$ 10	\$ 10	\$ 10
County/City Lottery Biennial License (9-631):	\$ 100	\$ 100	\$ 100
Lottery Operator Biennial License (9-631):	\$ 500	\$ 500	\$ 500
** Biennial license starting October 1, 2001.			
Mechanical Amusement Devices, occupation tax, full year/half year (77-3004):	\$ 35/20	\$ 35/20	\$ 35/20
Sales tax permits (77-2705):***	\$ 0	\$ 0	\$ 0
Lodging tax permits (77-2705 & 81-1260):***	\$ 0	\$ 0	\$ 0
Litter fee license (77-2705 & 81-1559): ***	\$ 0	\$ 0	\$ 0
*** LB 32 (2002) removed fee			
Cigarette dealers' license (77-2612):	\$ 500	\$ 500	\$ 500
Non-resident contractor registration & permits (77-3103) – repealed by LB 162 (2009):	\$ 25	\$ 25	\$ 25
County lodging tax administration fee/percent of taxes collected (81-1261):	3%	3%	3%
Pari-mutuel wagering tax (2-1208.01):	First \$10 m. exempt then 2.5% up to \$73 m. and then 4% over \$73m.		

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 10000 - GENERAL FUND (CONT'D.)

Fund Summary	2010-11	2011-12	2012-13
Revenue:			
Pari-mutuel Wagering Tax	212,038	266,882	128,409
Pari-mutuel Wagering Tax Refunds	-3,426	0	0
Mechanical Amusement Devices fees	452,475	441,875	428,540
Mechanical Amusement Devices refunds	-1,100	-2,525	-915
Bingo, Lottery & Distributor Taxes	2,993,713	3,082,490	3,119,870
Bingo, Lottery & Distributor Refunds	-585	-1,699	-269
Lodging Tax Administration Fee	432,343	463,604	503,789
General Business Fees	517	160,928	134,445
Cigarette Dealer Licenses	24,500	23,000	22,500
Bingo, Lottery & Distributor License	111,635	193,481	102,540
Bingo, Lottery & Distributor License Refunds	-1,885	-1,125	-1,275

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

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

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

644,278

611,940

613,464

Revenue:			
Investment Interest	28,111	16,467	14,832
Operating Transfers In	1,079,300	792,900	793,900
Operating Transfers Out	-56,151	0	0
Total Revenue	1,051,260	809,367	808,732

Expenditures:			
Salaries	570,593	566,865	597,465
Benefits	217,818	211,409	195,652
Operating	191,983	29,569	6,440
Travel	0	0	0
Capital outlay	123,322	0	0
Total Expenditures	1,103,716	807,843	799,557

Ending Balance

611,940

613,464

622,639

Highest month-ending balance
Lowest month-ending balance

1,144,664
460,897

968,346
271,329

971,769
307,002

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Airline tax (77-1250):	3%	3%	3%
Carline tax (77-684):	3%	3%	3%
Motor fleet tax (60-3,202):	3%	3%	3%
Uniform System for Preparation of Tax Records (77-1332):	-----	-----Actual Cost-----	-----
Assessor's reference manuals:	\$ 65	\$ 65	\$ 65
Contents only, no binder or tabs:	\$ 50	\$ 50	\$ 50
Statute section of assessor's reference manual:	\$ 25	\$ 25	\$ 25
Assessor examination:	\$ 50	\$ 50	\$ 50
Assessor examination and study guide:	\$ 100	\$ 100	\$ 100

AGENCY 16 - DEPARTMENT OF REVENUE

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

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,118,973	271,930	245,368

Revenue:			
PTAS Fees 77-1331	124,328	108,825	42,765
Fleet Proration Fees	256,711	272,900	284,232
Registration / License Fees	29,600	40,570	34,514
Investment Income	37,378	8,387	4,891
Operating Transfers In	230,447	231,838	154,373
Operating Transfer Out	-1,000,000	0	0
Miscellaneous Revenues	13,623	17,423	11,447
Fines, Forfeitures & Penalties	626	0	10,000
Nongrant Reimbursements	516,337	758,053	747,128
Miscellaneous Adjustments	0	0	125
Total Revenue	209,050	1,437,996	1,289,475

Expenditures:			
Salaries	313,724	529,573	637,864
Benefits	118,117	210,167	198,712
Operating	150,140	563,497	150,930
Travel	14,201	30,227	26,736
Capital Outlay	459,911	131,094	0
Total Expenditures	1,056,093	1,464,558	1,014,242

Ending Balance	<u>271,930</u>	<u>245,368</u>	<u>520,601</u>
Highest month-ending balance	1,287,654	619,395	542,664
Lowest month-ending balance	271,930	71,608	81,582

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21551 - AIRLINE AND CARLINE CASH FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Airline Tax (77-1249)	-----	Statutory Formula	-----
Carline Tax (77-684)	-----	Statutory Formula	-----

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,470,105	1,101,238	1,112,597
Revenue:			
Airline Tax	1,795,497	1,214,697	1,027,352
Carline Tax	4,483,678	4,784,679	4,293,083
Transfers Out	-7,681,571	-5,858,869	-5,145,772
Carline Refunds	-873	-152,552	0
Airline Tax Refunds	0	0	-14,853
Investment Interest	34,402	23,404	18,753
Total Revenue	-1,368,867	11,359	178,563
 Ending Balance	 <u>1,101,238</u>	 <u>1,112,597</u>	 <u>1,291,160</u>
Highest month-ending balance	4,918,762	4,812,050	3,881,555
Lowest month-ending balance	134,367	175,554	126,089

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

Funds are transferred based on legislative appropriations.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

1,489,802

644,262

689,645

Revenue:			
Investment Interest	57,303	36,767	38,347
Reimbursements Non-government	1,696	2,146	10,874
Miscellaneous Adjustments	0	75	0
Sale of Surplus Property	121	1,124	1,975
Revenue Settlements	0	0	4,700
Operating Transfers In	16,000,000	17,000,000	18,000,000
Total Revenue	16,059,120	17,040,112	18,055,896

Expenditures:			
Salaries	1,084,950	1,015,633	1,030,870
Benefits	339,975	317,321	269,577
Operating	15,395,115	15,605,972	15,113,331
Travel	50,678	55,803	55,032
Capital Outlay	33,973	0	28,214
Total Expenditures	16,904,691	16,994,729	16,497,024

Ending Balance

644,262

689,645

2,248,517

Highest month-ending balance
Lowest month-ending balance

3,511,625
644,262

2,537,816
537,464

3,072,190
1,004,675

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Collection Fee (77-4310.01)	5%	5%	5%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	61,873	55,471	34,864
Revenue:			
Taxes	-1,782	-6,799	35,408
Investment Interest	2,016	1,355	792
Operating Transfers Out	-1,162	0	0
Other Licenses/Permits	0	0	620
Total Revenue	-928	-5,444	36,820
Expenditures:			
Salaries	4,265	11,972	6,822
Benefits	1,209	3,191	1,385
Total Expenditures	5,474	15,163	8,207
Ending Balance	<u>55,471</u>	<u>34,864</u>	<u>63,477</u>
Highest month-ending balance	62,200	58,364	63,477
Lowest month-ending balance	55,468	34,864	27,847

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Application Fee (77-2704.55)	0	0	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0		
Revenue:			
Application Fees	0	0	0
Investment Interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Salaries	0	0	0
Benefits	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	Actual expenses are withheld from taxes collected.		

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	525	1,652	20,247
Revenue:			
Operating Transfers In	40,000	120,000	120,000
Operating Transfers Out	-2,671	0	0
Investment Interest	380	544	744
Total Revenue	37,709	120,544	120,744
Expenditures:			
Salaries	18,676	66,125	73,045
Benefits	6,782	24,131	19,544
Operating	11,001	11,693	11,451
Total Expenditures	36,459	101,949	104,040
Ending Balance	<u>1,652</u>	<u>20,247</u>	<u>36,951</u>
Highest month-ending balance	20,148	62,539	65,906
Lowest month-ending balance	1,652	3,175	3,968

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Actual expenses are withheld from the taxes collected not to exceed \$28,000 per fiscal year.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	21,657	20,212	29,475
Revenue:			
Operating Transfers In	100,000	100,000	50,000
Operating Transfers Out	-7,800	0	0
Investment Interest	988	749	671
Total Revenue	93,188	100,749	50,671
Expenditures:			
Salaries	73,140	70,688	57,712
Benefits	21,493	20,798	15,579
Total Expenditures	94,633	91,486	73,291
Ending Balance	<u>20,212</u>	<u>29,475</u>	<u>6,855</u>
Highest month-ending balance	51,229	52,442	52,403
Lowest month-ending balance	2,753	6,601	6,855

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
State matching funds provided on a dollar for dollar basis.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	223,870	108,169	11,595
Revenue:			
Other Private Sources	0	0	0
Investment Interest	5,421	729	277
Total Revenue	5,421	729	277
Expenditures:			
Other Government Aid	121,122	97,203	0
Total Expenditures	121,122	97,203	0
Ending Balance	<u>108,169</u>	<u>11,595</u>	<u>11,872</u>
Highest month-ending balance	221,250	32,661	11,872
Lowest month-ending balance	107,873	11,298	11,618

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	Actual expenses are withheld from the fees collected.		

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	10,579	4,052	7,632
Revenue:			
Investment Interest	232	143	146
Operating Transfers In	10,000	20,000	20,000
Total Revenue	10,232	20,143	20,146
Expenditures:			
Salaries	11,222	11,150	12,933
Benefits	4,307	4,146	3,866
Operating	1,230	1,267	1,289
Total Expenditures	16,759	16,563	18,088
Ending Balance	<u>4,052</u>	<u>7,632</u>	<u>9,690</u>
Highest month-ending balance	9,978	11,189	10,776
Lowest month-ending balance	3,006	2,618	348

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Administrative fee against gross severance tax receipts (57-705)	1%	1%	1%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	255,457	42,344	87,767
Revenue:			
Severance Tax	42,792	51,483	48,468
Investment Interest	1,381	1,516	2,441
Operating Transfers Out	-250,000	0	0
Total Revenue	64,115	52,999	50,909
Expenditures:			
Salaries	5,073	5,117	5,324
Benefits	2,213	2,459	1,953
Total Expenditures	6,554	7,576	7,277
Ending Balance	<u>42,344</u>	<u>87,767</u>	<u>131,399</u>
Highest month-ending balance	42,344	87,767	131,399
Lowest month-ending balance	7,188	43,224	92,129

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Incentive Application Fee – Tier 1 (77-5723):	\$ 1,000	\$ 1,000	\$ 1,000
Incentive Application Fee – Tiers 2,3,5 (77-5723):	\$ 2,500	\$ 2,500	\$ 2,500
Incentive Application Fee – Tier 4 (77-5723):	\$ 5,000	\$ 5,000	\$ 5,000
Incentive Application Fee – Tier 6 (77-5723):	\$10,000	\$10,000	\$10,000
Incentive Application Fee - Rural Dev. (77-27,187.02):	\$ 500	\$ 500	\$ 500

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	315,070	213,804	34,678
Revenue:			
Incentive Application Fees	130,000	169,600	116,500
Investment Interest	9,788	4,675	1,375
Operating Transfers In	0	0	0
Operating Transfers Out	-15,583	0	0
Total Revenue	124,205	174,275	117,875
Expenditures:			
Salaries	169,632	262,668	98,460
Benefits	55,839	90,733	35,546
Operating	0	0	0
Total Expenditures	225,471	353,401	134,006
Ending Balance	<u>213,804</u>	<u>34,678</u>	<u>18,547</u>
Highest month-ending balance	308,793	199,088	126,661
Lowest month-ending balance	213,804	34,678	3,770

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Annual Report	(77-3,109) :		- Paper version no longer available - electronic only -	
Tax Expenditure Report	(77-3,109) :		- Paper version no longer available - electronic only -	
State Funds Booklet	(77-3,109) :		- Paper version no longer available - electronic only -	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	92,255	61,521	31,351
Revenue:			
Sales of Publications	3,834	936	845
Investment Interest	2,808	1,305	373
Operating Transfers In	0	0	0
Operating Transfers Out	-3,453	0	0
Total Revenue	3,189	2,241	1,218
Expenditures:			
Salaries	21,902	20,468	18,828
Benefits	12,021	11,943	7,126
Operating	0	0	0
Total Expenditures	33,923	32,411	25,954
Ending Balance	<u>61,521</u>	<u>31,351</u>	<u>6,615</u>
Highest month-ending balance	308,793	56,809	27,664
Lowest month-ending balance	213,804	31,351	6,615

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Percentage of all taxes collected	(9-1,101) :	40%	40%	40%
Sales agent license fee	(9-329) : **	\$ 100	\$ 100	\$ 100
Operator's license fee	(9-329.02) : **	\$ 100	\$ 100	\$ 100
Pickle card dispensing device decal	(9-345.03) :	\$ 50	\$ 50	\$ 50
Manufacturer-distributor biennial license fee	(9-632) :	\$ 1,525	\$ 1,525	\$ 1,525

** Changed to a biennial fee in FY2002

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,248,209	1,073,880	1,613,785
Revenue:			
Bingo, Lottery, and Distributor Tax	1,993,311	2,052,785	2,073,294
Bingo, Lottery and Distributor Tax Refunds	-389	-1,133	-180
Bingo, Lottery, and Distributor License	73,151	141,996	66,900
Bingo, Lottery, and Distributor Refunds	-801	-980	-1,040
Investment Interest	51,154	40,626	49,475
Reimbursable Non-governmental Sources	172	201	58
Other Private Sources	0	0	80
Miscellaneous Adjustments	0	-75	1
Operating Transfers Out	-416,817	-50,000	-50,000
Witness Fees	0	0	0
Sale of Surplus Property	128	0	75
Total Revenue	1,699,909	2,183,120	2,138,663
Expenditures:			
Salaries	1,025,598	1,008,780	939,644
Benefits	345,338	312,754	274,772
Operating	46,431	162,120	178,834
Travel	47,074	43,045	49,978
Capital Outlay	409,797	116,516	30,621
Total Expenditures	1,874,238	1,643,215	1,473,849
Ending Balance	<u>1,073,880</u>	<u>1,613,785</u>	<u>2,278,599</u>
Highest month-ending balance	1,953,413	2,218,942	2,743,698
Lowest month-ending balance	1,073,880	1,261,746	1,818,872

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
License fees	(77-4010) :	\$ 25	\$ 25	\$ 25
Tobacco Products (other than Snuff)	(77-4008) :	20%	20%	20%
Snuff	(77-4008) :	\$0.44 per oz.	\$0.44 per oz.	\$0.44 per oz

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	3,636,673	3,894,159	4,860,991
Revenue:			
Tobacco Products Tax	7,571,385	7,803,936	9,654,227
Tobacco Products Refund	-4,809	-1,522	-1,097
Tobacco Products License	350	475	875
Investment Interest	240,279	195,175	210,846
Operating Transfers Out	-7,500,000	-7,000,000	-7,000,000
Total Revenue	307,205	998,064	2,564,851
Expenditures:			
Salaries	20,806	15,792	20,743
Benefits	7,315	5,114	6,242
Operating	21,598	10,326	9,067
Total Expenditures	49,719	31,232	36,052
Ending Balance	<u>3,894,159</u>	<u>4,860,991</u>	<u>7,389,790</u>
Highest month-ending balance	10,759,792	11,078,290	13,479,446
Lowest month-ending balance	3,894,159	4,519,573	5,646,004

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfers from the Highway Trust Fund as directed by the Legislature.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	806,458	1,152,015	1,510,046
Revenue:			
Federal Grant	4,200	0	0
Investment Interest	32,895	34,876	41,094
Operating Transfers In	2,000,000	1,700,000	1,700,000
Operating Transfers Out	-94,700	0	0
Sale of Surplus Property/Misc. Revenue	624	0	0
Reimbursable Non-governmental	0	31	35
Total Revenue	1,943,019	1,735,407	1,741,132
Expenditures:			
Salaries	1,100,451	937,297	861,661
Benefits	357,578	295,425	255,210
Operating	83,946	116,910	126,985
Travel	52,192	27,744	15,904
Capital Outlay	3,295	0	0
Total Expenditures	1,597,462	1,377,376	1,259,760
Ending Balance	<u>1,152,015</u>	<u>1,510,046</u>	<u>1,991,418</u>
Highest month-ending balance	1,195,706	1,517,446	1,994,819
Lowest month-ending balance	862,644	1,188,841	1,564,655

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Amateur event fee (81-8,130, 003.03) :	\$ 50	\$ 50	\$ 50
Professional event fee (81-8,130.01, 003.03) :	\$ 175	\$ 175	\$ 175
Annual License Fees: (81-8,130 , 003.03)			
Matchmaker:	\$ 50	\$ 50	\$ 50
Referee:	\$ 35	\$ 35	\$ 35
Physician, Manager, Judge, Timekeepers, Announcer, Seconds, Contestant fee :	\$ 20	\$ 20	\$ 20
Athletic tax: (81-8,135) :	5% of gross receipts plus 5% sale of TV rights		

Fund Summary	2010-11	2011-12	2012-13
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Beginning Balance	145,925	128,808	158,467
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Revenue:			
Retailers Sales & Use Tax	0	1,457	351
Professional Wrestling Tax	25,390	10,152	0
Professional Boxing Tax	7,602	2,882	252
Amateur Boxing Tax	803	548	0
Amateur MMA Athletic Tax	4,670	717	0
Professional MMA Athletic Tax	7,635	18,967	0
Professional/Amateur MMA Athletic Tax	0	15,150	45,814
Entertainment Tax	6,250	38,710	0
General Business Fees	1,453	2,261	28
Miscellaneous License Fees and Charges	17,100	22,375	25,480
Fines, Forfeits, and Penalties	70	152	172
Investment Interest	4,648	3,483	3,745
Miscellaneous Collection Fee	0	146	492
Total Revenue	75,621	117,000	76,334

Expenditures:			
Salaries	48,739	50,451	34,592
Benefits	14,960	17,413	19,981
Operating	14,278	10,651	8,250
Travel	6,746	3,066	8,260
Per Diems	8,015	5,760	7,110
Total Expenditures	92,738	87,341	78,193

Ending Balance	128,808	158,467	156,608
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Highest month-ending balance	150,023	176,837	165,888
Lowest month-ending balance	122,351	112,673	151,282

AGENCY 16 - DEPARTMENT OF REVENUE

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfers from the General Fund	\$ 112,000,000	\$ 110,000,000	\$ 110,000,000

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	8,612,326	8,913,471	6,370,890
Revenue:			
Operating Transfers In	112,000,000	110,000,000	110,000,000
Miscellaneous Adjustments	1,158,324	481,837	437,768
Investment Interest	832,016	819,101	714,300
Total Revenue	113,990,340	111,300,938	111,152,068
Expenditures:			
Aid to Local Governments	113,689,195	113,843,519	113,888,038
Total Expenditures	113,689,195	113,843,519	113,888,038
Ending Balance	<u>8,913,471</u>	<u>6,370,890</u>	<u>3,634,920</u>
Highest month-ending balance	121,955,050	119,510,848	116,885,408
Lowest month-ending balance	7,697,620	5,111,336	2,649,775

AGENCY 17 - DEPARTMENT OF AERONAUTICS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	6,106,281	6,369,369	6,991,219
Revenue:			
Aviation fuel taxes	1,455,447	1,419,168	1,427,878
State aircraft pool	366,674	301,481	241,713
Trust fund income	261,080	231,458	208,206
State airfields-operation and rental	478,175	469,775	453,720
Federal funds	22,687,330	22,001,612	13,065,440
Loan repayments	413,892	403,649	370,044
Navigational aids	186,562	196,271	200,285
Other	614,867	628,512	563,661
Total Revenue	26,464,027	25,651,926	16,530,947
Expenditures:			
State aircraft pool	396,334	318,454	324,409
Hanger/fuel/aerial app. loans	187,399	228,047	295,022
Operation of state airfields	390,664	370,825	452,626
Navigational aids	405,266	388,345	328,669
Pavement preservation	164,970	185,784	192,220
Airport development aid	23,038,812	22,193,405	13,170,436
Other	1,617,495	1,345,216	1,346,027
Total Expenditures	26,200,940	25,030,076	16,109,409
Ending Balance	<u>6,369,369</u>	<u>6,991,219</u>	<u>7,412,756</u>
Highest month-ending cash balance	6,436,368	6,980,479	7,473,483
Lowest month-ending cash balance	5,946,297	6,148,535	6,992,968

AGENCY 17 - DEPARTMENT OF AERONAUTICS

FUND 21710 (cont'.d)

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Aviation Fuel Tax (3-148):			
Gasoline	5¢/gal.	5¢/gal.	5¢/gal.
Jet fuel	3¢/gal.	3¢/gal.	3¢/gal.
Fuel tax refund/air schools	3-5¢/gal.	3-5¢/gal.	3-5¢/gal.
State aircraft pool (3-106):			
Aircraft charges/per mile	\$3.50-5.00	\$3.50-5.00	\$3.50-5.00
Pilot charges/per hour	\$66.00	\$66.00	\$66.00
State airfields (3-146):			
Hanger rental/nightly	\$4.50-12.50	\$4.50-12.50	\$4.50-12.50
Hanger rental/monthly	\$40-81.50	\$40-81.50	\$40-81.50
Grain storage building rental/square foot/month	2.6-7.3¢	2.6-7.3¢	2.6-7.3¢
Cash rent farm lease/acre	\$150-200	\$150-200	\$150-200
Charge for use of airfield to conduct business (flight training, etc.)/annual	\$125-1,525	\$125-1,525	\$125-1,525

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 20750 - NOXIOUS WEED CASH FUND (2-958) EXPENDED IN PROGRAM 333
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Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Annual product registration (amount designated in 2-2634 for Fund 2075)	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	299,377	296,916	289,831
Revenue:			
General business fees	344,040	346,183	352,530
Investment interest	10,180	8,090	7,545
Miscellaneous	6,531	10,341	5,513
Total Revenue	360,751	364,614	365,588
Expenditures:			
Bureau of Plant Industry	363,212	371,699	364,741
Total Expenditures	363,212	371,699	364,741
Ending Balance	<u>296,916</u>	<u>289,831</u>	<u>290,678</u>
Highest month-ending balance	404,807	422,125	430,789
Lowest month-ending balance	187,454	196,134	186,291

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
SEE ABOVE			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	85,005	258,541	166,271
Revenue:			
Interest	8,606	5,587	3,816
Grants – other state agencies	29,981	139,380	56,279
Total Revenue	38,587	144,967	60,095
Expenditures:			
Bureau of Plant Industry	37,523	237,237	51,303
Total Expenditures	37,523	237,237	51,303
Ending Balance	<u>258,541</u>	<u>166,271</u>	<u>175,063</u>
Highest month-ending balance	259,455	260,790	176,034
Lowest month-ending balance	237,015	132,474	139,051

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Application/Permit Fee (2-2705.01)	\$50	\$50	\$50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,815	1,867	2,352
Revenue:			
Application/permit fee	3,150	6,850	8,700
Interest	50	58	97
Total Revenue	3,200	6,908	8,797
Expenditures:			
Weights and Measures	3,148	6,424	4,167
Total Expenditures	3,148	6,424	4,167
Ending Balance	<u>1,867</u>	<u>2,352</u>	<u>6,982</u>
Highest month-ending balance	3,034	3,001	7,139
Lowest month-ending balance	224	447	2,062

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Grain Inspection (2-3814)		----- See description -----	
Grain Analysis (2-3814)		----- See description -----	
Grain Certificate (2-3814)		----- See description -----	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Nebraska Weed Book ((81-201)			
a) Books picked up in the Lincoln office	22.50	22.50	22.50
b) Books sent to the purchaser via UPS or U.S. Postal	25.00	25.00	25.00

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	53,592	45,164	58,596
Revenue:			
Book publication	19,198	19,154	9,890
Interest	1,880	1,323	1,421
Miscellaneous	0	14	-151
Transfers out	-19,997	0	0
Total Revenue	1,080	20,491	11,160
Expenditures:			
Bureau of Plant Industry	9,508	7,059	7,085
Total Expenditures	9,508	7,059	7,085
Ending Balance	<u>45,164</u>	<u>58,596</u>	<u>62,671</u>
Highest month-ending balance	60,049	57,819	61,944
Lowest month-ending balance	44,185	47,554	58,274

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund)	\$70	\$70	\$70
Pesticide dealer license (2-2635)	\$25	\$25	\$25
Duplicate dealer's license (2-2635)	\$10	\$10	\$10
Late fees (2-2634, 2-2635)	25% of fee due and owing per month, NTE 100%		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	495,580	620,979	773,043
Revenue:			
Product registration	394,910	394,880	421,720
Interest	18,469	18,218	20,335
Reimbursement	12,219	3,623	1,057
Dealers	32,525	32,486	32,375
Penalties	15,781	8,290	8,379
Miscellaneous	1,309	8,192	4,771
Aerial Applicator license	12,300	13,000	11,900
Total Revenue	487,513	478,689	500,537
Expenditures:			
Bureau of Plant Industry	311,696	271,359	264,590
Agricultural Laboratories	50,418	55,266	50,238
Total Expenditures	362,114	326,625	314,828
Ending Balance	<u>620,979</u>	<u>773,043</u>	<u>958,752</u>
Highest month-ending balance	709,285	857,325	1,034,793
Lowest month-ending balance	363,279	528,622	678,775

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Inspection Fees (54-856)	NTE 15¢/ton	NTE 15¢/ton	NTE 15¢/ton
Inspection Fees (54-856) actual*	.06¢/ton**	.06¢/ton**	.06¢/ton**
Small Package Inspection Fees (paid in lieu of inspection fee) (54-856)	\$25	\$25	\$25
License Fees (54-850)	\$15	\$15	\$15

Note: The minimum inspection fee is five dollars.

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

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	364,599	452,896	500,427
Revenue:			
Inspection fee	838,054	898,852	908,585
Firm registration	31,125	29,461	30,225
Interest	16,746	15,552	17,410
Miscellaneous	18,499	13,369	7,136
Total Revenue	904,424	957,234	963,356
Expenditures:			
Bureau of Plant Industry	374,036	359,186	310,608
Agricultural Laboratories	442,091	502,546	426,362
Administration	0	47,971	20,987
Total Expenditures	816,127	909,703	757,957
Ending Balance	452,896	500,427	705,826
Highest month-ending balance	675,087	793,239	974,766
Lowest month-ending balance	343,250	401,414	609,616

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Inspection Fees (81-2,162.06) and (2-4323)*	10¢/ton**	10¢/ton**	10¢/ton**
Facility Registration Fee (81-2,162.23)	\$15	\$15	\$15
License fee (2-4322)	\$ 5	\$5	\$5

* Note: The minimum inspection fee is \$5 per reporting period.
 **The inspection fee rate is established by regulation in Title 25, Chapter 6.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	131,730	206,090	196,595
Revenue:			
Inspection fee	416,501	419,699	451,332
Firm registration	23,524	24,120	25,405
Interest	8,459	8,335	8,677
Miscellaneous	13,259	10,282	8,474
Total Revenue	461,743	462,436	493,888
Expenditures:			
Bureau of Plant Industry	195,147	250,204	201,084
Agricultural Laboratories	192,236	221,726	180,493
Total Expenditures	387,383	471,930	381,577
Ending Balance	<u>206,090</u>	<u>196,595</u>	<u>308,906</u>
Highest month-ending balance	315,803	395,499	456,900
Lowest month-ending balance	206,035	196,564	308,851

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Import egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Turkey fees (2-3408)	NTE 3¢/turkey	NTE 3¢/turkey	NTE 3¢/turkey
Egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Import egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Turkey fees (2-3408) actual	2¢/tom	2¢/tom	2¢/tom
Turkey fees (2-3408) actual	1.5¢/hen	1.5¢/hen	1.5¢/hen

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	103,191	52,199	81,269
Revenue:			
Egg fees	236,897	234,727	228,487
Turkey fees	27,080	31,042	25,825
Import egg fees	28,013	35,735	39,911
Interest	3,880	2,308	12,080
Egg fee refunds and miscellaneous adjustments	-133,678	-126,154	-151,846
Total Revenue	162,192	177,658	154,457
Expenditures:			
Poultry and Egg Development	213,184	148,588	177,076
Total Expenditures	213,184	148,588	177,076
Ending Balance	<u>52,199</u>	<u>81,269</u>	<u>58,650</u>
Highest month-ending balance	137,534	103,902	121,103
Lowest month-ending balance	51,856	69,430	58,307

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Professional Fees (2-3808)	----	See description (affecting all years)	----
Export Marketing Services (2-3808)	----	See description (affecting all years)	----

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	105,000	104,096	115,421
Revenue:			
Professional fees/Export marketing services	77,291	96,693	54,571
Interest	3,491	2,825	2,794
Miscellaneous	0	0	36,515
Total Revenue	80,782	99,518	93,880
Expenditures:			
Administration	71,639	77,973	71,318
Dairies and Foods	10,047	10,220	10,365
Total Expenditures	81,686	88,193	81,683
Ending Balance	<u>104,096</u>	<u>115,421</u>	<u>127,618</u>
Highest month-ending balance	114,155	131,703	140,642
Lowest month-ending balance	98,951	95,230	108,962

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Registration fees (2-3103)	\$100	\$100	\$100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,273	4,135	5,048
Revenue:			
Registration fees	300	800	600
Interest	129	117	121
Total Revenue	429	917	721
Expenditures:			
Agricultural Laboratories	173	4	156
Total Expenditures	173	4	156
Ending Balance	<u>4,135</u>	<u>5,048</u>	<u>5,613</u>
Highest month-ending balance	4,050	4,963	5,528
Lowest month-ending balance	3,796	4,456	5,105

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Certification Fee (81-2,174)			
1-250 colonies	\$150	\$150	\$150
251-500 colonies	\$200	\$200	\$200
501-1,000 colonies	\$300	\$300	\$300
More than 1,000 colonies	\$400	\$400	\$400
Special inspections (81-2,174 & 81-2,173)	----- \$15/hour plus \$.24 a mile -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,073	2,129	2,224
Revenue:			
Certification service fee	0	600	0
Interest	70	50	40
Total Revenue	70	650	40
Expenditures:			
Bureau of Plant Industry	14	554	684
Total Expenditures	14	554	684
Ending Balance	<u>2,129</u>	<u>2,224</u>	<u>1,580</u>
Highest month-ending balance	2,129	2,288	2,229
Lowest month-ending balance	2,080	1,736	1,550

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for schedule of fees.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

80,300

107,181

161,371

Revenue:			
Inspection fee	751,348	767,804	781,633
Permit fee	76,209	84,017	82,470
Interest	13,850	11,335	11,976
Miscellaneous	30,222	1,686	8,730
Penalties	2,441	2,467	3,010
Transfers out	(29,998)	0	0
Total Revenue	844,072	867,309	887,819

Expenditures:			
Dairies & Foods	732,792	739,243	715,444
Agricultural Laboratories	84,399	73,876	74,931
Total Expenditures	817,191	813,119	790,375

Ending Balance

107,181

161,371

258,815

Highest month-ending balance
Lowest month-ending balance

633,292
106,026

659,134
160,156

713,574
257,660

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Permit Fees (81-2,270[1])	\$74.35	\$74.35	\$76.58
Inspection Fees (81-2,270):			
Restaurant	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + 38.29
Mobile units	\$37.17 per unit	\$37.17 per unit	\$38.29 per unit
Bakery	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + \$38.29
Food processing establishment	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + 38.29
Retail food store	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + 38.29
Food storage establishment	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + 38.29
Salvage operation	\$104.07 + 37.17	\$104.07 + \$37.17	\$107.19 + 38.29
Temporary food service	\$74.35 + 37.17	\$74.35 + 37.17	\$76.58 + 38.29
Vending machines	\$14.86	\$14.86	\$14.86
Operating without a permit	\$60	\$60	\$60
Pushcart	\$14.86	\$14.86	\$15.31
Licensed beverage establishment	\$74.35 + \$37.17	\$74.35 + \$37.17	\$76.58 + 38.29
Convenience Store	\$76.58 + 38.29	\$74.35 + \$37.17	\$74.35 + \$37.17
Limited Food Service	\$76.58 + 38.29	\$74.35 + \$37.17	\$74.35 + \$37.17
Commissary	\$107.19 + \$38.29	\$104.07 + \$37.17	\$104.07 + \$37.17
Caterer	\$104.07 + \$37.17	\$104.07 + 37.17	\$107.19 + \$38.29
Itinerant Food Vendor	\$74.35 + \$37.17	\$74.35 + \$37.17	\$76.58 + \$38.29

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Sale of animal parts (81-2237)	----- See Fund Description -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Investment interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Animal damage control	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
54-2292 creates a fund for collection of gifts, grants, costs and charges.	0	0	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Seed Firm Registration (81-2,147.10)	\$25 to \$750/annual	\$25 to \$750/annual	\$25 to \$750/annual

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	50,299	4,478	28,997
Revenue:			
Seed sample analysis	0	0	0
Seed firm registration	43,950	41,105	42,775
Interest	618	458	887
Miscellaneous	0	25	3,750
Fines and Penalties	970	215	200
Transfers out	-20,001	0	0
Total Revenue		41,803	47,612
Expenditures:			
Agricultural Laboratories	37,541	14,469	24,682
Bureau of Plant Industry	7,463	2,815	3,872
Total Expenditures		17,284	28,554
Ending Balance	<u>4,478</u>	<u>28,997</u>	<u>48,055</u>
Highest month-ending balance	23,969	36,176	53,838
Lowest month-ending balance	4,128	0	19,563

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Nursery Grower Inspection (2-1016) prior to June 1	-----	\$25/acre plus \$5 each additional acre	-----
Nursery Grower Inspection (2-1016) after June 1 (includes driving time)	\$.42/mile plus \$24/hr.		
Nursery Dealers Cert. (2-1017)	\$100 annually	\$100 annually	\$100 annually
Field Inspections (2-1020)	\$.42/mile plus \$24/hr.		
Nuisance-abatement (2-1032)	Expense	Expense	Expense
Corn Borer Certificate Fees	25¢ each	25¢ each	25¢ each
Phytosanitary certificate	\$30	\$30	\$30
Phytosanitary certificate (phone)	\$7 additional	\$7 additional	\$7 additional
Phytosanitary inspections, includes driving time	\$.42/mile plus \$24/hr.		
Corn Borer License Fees	\$50	\$50	\$50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	37,271	82,874	60,285
Revenue:			
Nursery inspection	20,981	16,675	16,871
Nursery dealers	90,425	97,860	94,042
Field inspections	5,768	4,592	4,660
Interest	1,958	2,628	1,465
Corn Borer License fees and certificates	7,475	8,169	7,187
Phytosanitary Certificates & inspections	130,145	156,878	147,657
Fines and Penalties	4,480	4,172	3,557
Miscellaneous	37,262	38,278	4,128
Total Revenue	298,494	329,252	279,567
Expenditures:			
Bureau of Plant Industry	252,891	351,841	303,613
Total Expenditures	252,891	351,841	303,613
Ending Balance	<u>82,874</u>	<u>60,285</u>	<u>36,239</u>
Highest month-ending balance	113,861	138,562	104,773
Lowest month-ending balance	16,949	59,304	20,221

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Sale of publications (81-2,164)	----- See Fund Description -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	58,224	42,972	37,465
Revenue:			
Interest	-5,408	2,088	399
Miscellaneous	-5,540	-3,417	-118
Market News Fees	15,700	15,850	15,650
Total Revenue	4,752	14,521	15,931
Expenditures:			
Administration – Market News	20,003	20,028	21,052
Total Expenditures	20,003	20,028	21,052
Ending Balance	<u>42,972</u>	<u>37,465</u>	<u>32,344</u>
Highest month-ending balance	107,436	85,135	98,937
Lowest month-ending balance	42,962	37,422	32,301

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for schedule of fees.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

133,799

97,081

80,377

Revenue:			
Milk inspection fees	241,205	247,373	255,455
Licenses	175	150	125
Interest	4,535	2,645	1,980
Miscellaneous	915	636	1,024
Total Revenue	246,830	250,804	258,584

Expenditures:			
Dairies & Foods	188,478	178,147	182,172
Agricultural Laboratories	95,075	89,361	84,441
Total Expenditures	283,553	267,508	266,613

Ending Balance

97,081

80,377

72,348

Highest month-ending balance

152,884

124,126

95,263

Lowest month-ending balance

96,955

80,362

72,323

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Graded Milk Fees (2-3906)			
Permit Fees (Annual):			
Milk Plant			
100,000 or less pounds per month	\$100	\$100	\$100
101,001 to 2,000,000 pounds per month	500	500	500
Over 2,000,000 pounds per month	1,000	1,000	1,000
Receiving Station	200	200	200
Plant Fabricating Single-Serv. Articles	300	300	300
Milk Distributor	150	150	150
Transfer Station	100	100	100
Milk Tank Truck Cleaning Facility	100	100	100
Milk Transportation Company (\$25/truck, Minimum of \$100)	25	25	25
Milk Tank Truck	No fee	No fee	No fee
Milk Hauler	25	25	25
Field Representative	25	25	25
Milk Producer	No fee	No fee	No fee
Inspection Fees:			
Raw milk purchased directly off farm by first Producer	.0113/cwt	.0113/cwt	.0120/cwt
Milk produced by a milk plant	.085/ctw	.085/cwt	.090/cwt
Components of milk processed at a milk plant	.057/cwt	.0057/ctw	0060/ctw

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Veterinary inspection at auction market (54-1180)	Minimum veterinarian inspection fees set by regulation (guaranteed daily min. salary is \$25)		
Livestock or poultry establishment license (54-1904)	\$50 annually	\$50 annually	\$50 annually
Rendering establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually
Livestock dealer (54-1704)	\$50 annually	\$50 annually	\$50 annually
Livestock auction market license fee (54-1165)	\$150 annually	\$150 annually	\$150 annually
Pet feed establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	2,786	20,586	48,823
Revenue:			
Inspection fees	567,614	607,373	716,306
Licenses	15,850	15,750	15,350
Interest	1,381	1,680	2,058
Miscellaneous	14,141	10,590	114
Total Revenue	598,986	635,393	733,828
Expenditures:			
Bureau of Animal Industry	581,186	607,156	709,429
Total Expenditures	581,186	607,156	709,429
Ending Balance	<u>20,586</u>	<u>48,823</u>	<u>73,222</u>
Highest month-ending balance	72,142	95,800	118,861
Lowest month-ending balance	4,799	26,993	57,126

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Potato taxes (2-1807)	NTE 2¢/CWT	NTE 2¢/CWT	NTE 2¢/CWT
Potato taxes (2-1807) actual	.75¢/CWT	.75¢/CWT	.75¢/CWT

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	23,818	32,601	8,942
Revenue:			
Potato fees	71,200	59,753	66,532
Interest	1,772	1,510	716
Miscellaneous/Fines and Penalties	392	89	121
Total Revenue	48,459	61,352	67,369
Expenditures:			
Potato Development	64,581	85,011	57,086
Total Expenditures	64,581	85,011	57,086
Ending Balance	<u>32,601</u>	<u>8,942</u>	<u>19,225</u>
Highest month-ending balance	73,967	87,760	49,440
Lowest month-ending balance	32,335	8,675	18,958

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Domesticated cervine license fee (54-2306)	\$2.50/animal*	\$2.50/animal*	\$2.50/animal*
Domesticated cervine animal facility inspection Fee (54-2308)	(Once every three years after initial inspection)		
*Minimum fee is \$25; maximum fee is \$200.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	3,441	7,115	11,750
Revenue:			
Registration fees	4,243	4,131	4,153
Interest	177	246	330
Miscellaneous	50	300	160
Total Revenue	4,470	4,677	4,643
Expenditures:			
Bureau of Animal Industry	612	42	50
Total Expenditures	612	42	50
Ending Balance	<u>7,115</u>	<u>11,750</u>	<u>16,343</u>
Highest month-ending balance	7,114	11,750	16,342
Lowest month-ending balance	3,001	7,461	11,773

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See the following page for schedule of fees.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

149,577

263,214

235,425

Revenue:			
Registration	693,605	698,930	717,071
Voluntary registration	8,068	7,970	8,227
Laboratory fees	47,563	35,785	38,131
Interest	17,317	14,994	14,340
Miscellaneous	27,647	38,360	28,144
Permit fee	2,191	2,640	2,475
Transfers out	-19,997	0	0
Total Revenue	776,394	798,679	808,388

Expenditures:			
Weights and Measures	662,757	826,468	784,653
Total Expenditures	662,757	826,468	784,653

Ending Balance

263,214

235,425

259,160

Highest month-ending balance
Lowest month-ending balance

723,770
262,844

777,035
235,054

838,482
258,789

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Weights & Measures Division fees (89-187):			
Scales:			
Up to 35 lb. capacity	\$13.64	\$13.64	\$13.64
Multi-unit scales	62.74	62.74	62.74
Over 35 up to 1,000 lb. capacity	21.83	21.83	21.83
Over 1,000 up to 4,000 lb. capacity	40.93	40.93	40.93
Over 4,000 up to 50,000 lb. capacity	46.38	46.38	46.38
Over 50,000 up to 150,000 lb. capacity	49.10	49.10	49.10
Over 150,000 lb. capacity	103.64	103.64	103.64
Length measuring devices:			
Fabric or other	23.46	23.46	23.46
Dry measure	13.64	13.64	13.64
Pumps:			
Service station dispensers--per measuring element	10.36	10.36	10.36
High-capacity service station dispensers over 20 gallons per minute--per hose	24.55	24.55	24.55
Compressed natural gas--per hose	109.11	109.11	109.11
Meters:			
Vehicle tank meters	20.73	20.73	20.73
Loading rack meters	40.93	40.93	40.93
Liquid petroleum gas meters	50.19	50.19	50.19
Liquid fertilizer meters	46.38	46.38	46.38
Liquid feed meters	46.38	46.38	46.38
Cryogenic	65.48	65.48	65.48
Mass flow metering systems:			
Mass flow meters (all liquid)	93.83	93.83	93.83
Permit Fee (89-187.02)	\$5/one-time	\$5/one-time	\$5/one-time
Scale Registration (Title 27, Chapter 1, Section 5)		----- \$45 per individual -----	
Standard Laboratory Fee Schedule			
Tolerance testing	\$80/hr	\$80/hr	\$80/hr
Test kits	\$80/hr	\$80/hr	\$80/hr
Liquid measure	\$80/hr	\$80/hr	\$80/hr
Metal volumetric field standard	\$80/hr	\$80/hr	\$80/hr
Linear measure	\$80/hr	\$80/hr	\$80/hr
LPG (Pressurized Provers)	\$80/hr	\$80/hr	\$80/hr
Pressure standards and gauges	\$80/hr	\$80/hr	\$80/hr

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Annual license fee (2-3520)	\$2.50	\$2.50	\$2.50
Inspection fees: (2-3520)			
Retailers:			
1-10 thirty dozen cases annual average per week	5.00	5.00	5.00
11-25 thirty dozen cases annual average per week	7.50	7.50	7.50
26 or more thirty dozen cases annual average week	10.00	10.00	10.00
Egg Handlers:			
1-10 thirty dozen cases annual average week	5	5	5
11-200 thirty dozen cases annual average week	25	25	25
201-500 thirty dozen cases annual average week	50	50	50
501-1000 thirty dozen cases annual average week	75	75	75
1001-1500 thirty dozen cases annual average week	100	100	100
1501-2000 thirty dozen cases annual average week	125	125	125
2001-2500 thirty dozen cases annual average week	150	150	150
2501 or more thirty dozen cases annual average week	200	200	200

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	130	179	175
Revenue:			
Egg licenses and inspection fees	43	42	42
Interest	6	5	5
Total Revenue	49	47	47
Expenditures:			
Bureau of Dairies and Foods	0	51	50
Total Expenditures	0	51	50
Ending Balance	<u>179</u>	<u>175</u>	<u>172</u>
Highest month-ending balance	179	224	220
Lowest month-ending balance	146	175	170

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for a schedule of fees

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

7,295

13,643

16,899

Revenue:			
Professional and technical services	7,760	8,130	7,260
Interest	330	388	469
Total Revenue	8,090	8,518	7,729

Expenditures:			
Agricultural Laboratories	1,742	5,262	9
Total Expenditures	1,742	5,262	9

Ending Balance

13,643

16,899

24,619

Highest month-ending balance

13,643

16,899

24,619

Lowest month-ending balance

7,490

12,352

16,930

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Schedule of Fees and Taxes

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

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

Confirmation fees are based on duplicate analysis of a sample.

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

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Reimbursement revenue	*See below	*See below	*See below
*Reimbursement revenue is based upon actual costs incurred by the department.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Annual product registration (amount designated in 2-2634 for Fund 2195)	\$60	\$60	\$60

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	667,088	228,799	181,426
Revenue:			
Pesticide fee	687,720	692,316	705,300
Interest	12,885	8,526	6,739
Miscellaneous	-60	0	4,261
Transfer out	-48,002	0	0
Total Revenue	652,543	700,842	716,300
Expenditures:			
Bureau of Plant Industry	725,438	748,215	738,786
Total Expenditures	725,438	748,215	738,786
Ending Balance	<u>228,799</u>	<u>181,426</u>	<u>158,940</u>
Highest month-ending balance	609,909	615,327	574,768
Lowest month-ending balance	132,345	61,913	9,225

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Facility license fee for a facility not housing dogs or cats (54-627)	\$150	\$150	\$150
Facility licensing fees (54-627):			
Initial license fee	\$125	\$125	\$125
Facilities with 10 or fewer dogs and cats	\$150	\$150	\$150
Facilities with 11 to 50 dogs or cats	\$200	\$200	\$200
Facilities with 51 to 100 dogs or cats	\$250	\$250	\$250
Facilities with 101 to 150 dogs or cats	\$300	\$300	\$300
Facilities with 151 to 200 dogs or cats	\$350	\$350	\$350
Facilities with 201 to 250 dogs or cats	\$400	\$400	\$400
Facilities with 251 to 300 dogs or cats	\$450	\$450	\$450
Facilities with 301 to 350 dogs or cats	\$500	\$500	\$500
Facilities with 351 to 400 dogs or cats	\$550	\$550	\$550
Facilities with 401 to 450 dogs or cats	\$600	\$600	\$600
Facilities with 451 to 500 dogs or cats	\$650	\$650	\$650
Facilities with over 500 dogs or cats	\$2,000	\$2,000	\$2,000
Failure to renew license prior to expiration date	20% of fees due	20% of fees due	20% of fees due
Animal rescue facility (54-627)	\$150	\$150	\$150
Local license fee (54-627)	\$.97 per license	\$.97 per license	\$.97 per license

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	57,608	136,976	116,318
Revenue:			
Registration fees	135,000	130,510	125,875
Interest	1,573	2,352	1,185
Miscellaneous	4,290	10,936	10,387
Local license fees	149,697	224,976	222,804
Total Revenue	290,560	368,774	360,251
Expenditures:			
Bureau of Animal Industry	211,192	389,432	376,718
Total Expenditures	211,192	389,432	376,718
Ending Balance	<u>136,976</u>	<u>116,318</u>	<u>99,851</u>
Highest month-ending balance	168,451	134,647	126,483
Lowest month-ending balance	16,018	16,432	23,732

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Per 160 gallons of juice produced or received (53-304)	\$20	\$20	\$20
Shippers license (53-123.15)	\$500	\$500	\$500
Excise tax (2-5602)	1 cent/lb	1 cent/lb	1 cent/lb

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	90,143	71,797	91,838
Revenue:			
Alcohol taxes	13,169	12,407	11,109
Excise tax	9,482	7,783	6,271
Shippers License	142,000	155,000	170,000
Interest	1,868	2,262	2,303
Miscellaneous	0	2,240	0
Total Revenue	166,519	179,692	189,683
Expenditures:			
Administration	133,858	159,651	177,914
Total Expenditures	133,858	159,651	177,914
Ending Balance	<u>71,797</u>	<u>91,838</u>	<u>103,607</u>
Highest month-ending balance	127,195	174,485	201,059
Lowest month-ending balance	17,690	49,469	54,621

AGENCY 18 - DEPARTMENT OF AGRICULTURE

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Office Management Services (81-201.04)	----- See Fund Description -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	11,915	20,792	41,037
Revenue:			
Professional and technical services	446,017	429,768	492,814
Interest	1,156	623	905
Miscellaneous	258	86,320	8,630
Deposits from divisions and boards	80,086	0	0
Total Revenue	527,517	516,711	502,349
Expenditures:			
Administration	518,640	496,466	498,071
Total Expenditures	518,640	496,466	498,071
Ending Balance	<u>20,792</u>	<u>41,037</u>	<u>45,315</u>
Highest month-ending balance	31,523	40,915	45,926
Lowest month-ending balance	20,413	2,903	29,490

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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See following page for schedule of fees.

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,931,866	2,479,399	2,999,638
Revenue:			
Asset assessment fees	3,075,899	3,069,535	2,766,283
Examination fees	1,485,422	1,435,484	1,417,738
Charter, license and application fees	474,257	460,407	559,419
Investment interest	90,713	88,926	88,432
Other	72,555	43,491	21,441
Total Revenue	5,198,846	5,097,843	4,853,313
Expenditures:			
Enforcement of Standards:			
Banks, industrials, trust companies	3,686,073	3,714,341	3,894,139
Credit unions, building and loan associations	96,938	95,304	93,882
Small loan companies	72,365	60,162	62,391
Mortgage bankers	412,618	450,377	433,949
Delayed deposit services	383,319	257,420	244,338
Total Expenditures	4,651,313	4,577,604	4,728,699
Ending Balance	<u>2,479,399</u>	<u>2,999,638</u>	<u>3,124,252</u>
Highest month-ending cash balance	3,890,153	4,346,966	4,649,352
Lowest month-ending cash balance	1,488,346	1,896,190	2,582,373

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Assessment fees (per \$1,000 of assets) (8-601)	* See note	* See note	* See note
Examination fees - chartered institutions (per hour)(8-601)	50	50	50
Executive officer's license - initial/renewal (8-602)	50/15	50/15	50/15
Loan officer's license (credit union) Initial/renewal (8-602)	25/15	25/15	25/15
Personal loan license (8-602)	50	50	50
Pledged securities deposit (per \$1,000 face value) (8-602)	1.50	1.50	1.50
Substitute/change pledged securities (8-602)	15	15	15
Charter fee (8-602):			
Bank	----	1.50/\$1,000 authorized capital - \$225 min. ----	----
Trust company	----	1.50/\$1,000 authorized capital - \$225 min. ----	----
Credit card bank	----	1.50/\$1,000 authorized capital - \$225 min. ----	----
Credit union (Certificate of Approval)	10	10	10
Investigating application to form (8-602):			
Bank, credit card bank	2,500 min.	2,500 min.	2,500 min.
Trust company	1,000 min.	1,000 min.	1,000 min.
Move location application (8-602)	250	250	250
Branch application (8-602)	250	250	250
Branch conversion application (8-602)	250	250	250
Articles of incorporation filing fee:			
Bank, trust company	100	100	100
Credit union (8-602)	50	50	50
Amend articles of incorporation:			
Bank, trust company	50	50	50
Credit union (8-602)	50	50	50
Late fees (8-169)			
Bank, savings & loan (per day)	50	50	50
Credit union (per day)	5	5	5
Sale of checks (application fee) (8-1006)	1,000	1,000	1,000
Sale of checks (annual renewal) (8-1009)	250	250	250
Change of control fee (8-602)	500	500	500
Interstate application fee	5,000	5,000	5,000
Application fee for cross-industry merger (8-602)	500	500	500
Application fee-bank merger (8-602)	500	500	500
Application fee-branch trust office (8-602)	500	500	500
Application fee-representative trust office (8-602)	500	500	500
Application fee-credit card bank	5,000	5,000	5,000
Sales finance company license:			
Initial & renewal (45-346,348)	150	150	150
Installment loan company license:			
Initial (45-1005)	500	500	500
Renewal (45-1013)	250	250	250
Relocation (45-1013)	150	150	150

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Examination fee - sales finance & installment loan companies (45-130)	145/hr.	145/hr.	145/hr.
Delayed deposit services license:			
Initial (45-906)	500	500	500
Renewal (45-910)	150	150	500
Branch (45-915)	150	150	500
Branch renewal (45-910)	100	100	500
Relocation (45-915)	150	150	150
Examination fee-delayed deposit services (45-920)	125/hr.	125/hr.	125/hr.
Mortgage bankers registration fee (one-time fee for exempt companies)	50	50	50
Registration fee (45-704)	200	200	200
Registration renewal (45-704)	100	100	100
Mortgage bankers license			
Initial (45-705)	400	400	400
Renewal (45-706)	200	200	200
Branch license (45-705)	75	75	75
Branch license renewal (45-706)	75	75	75
Change in control fee (45-725)	200	200	200
Examination fee-mortgage bankers (45-710)	Actual cost	145/hr.	145/hr.
Mortgage loan administrator license (45-728)	150	150	150
Mortgage loan administrator license reinstatement (45-742)	150	150	150
Mortgage banker license reinstatement (45-742)	400	400	400
Mortgage loan originators – subsequent sponsorship (45-735)	50	50	50
Mortgage loan originators – license renewal (45-732)	125	125	125

* Assessment fees:

<u>2010-11</u>	For assets between 0 and \$150 million:	\$.1400 / \$1,000
	For assets between \$150 and \$250 million:	\$.1175 / \$1,000
	For assets between \$250 and \$750 million:	\$.0850 / \$1,000
	For assets above \$750 million:	\$.0750 / \$1,000
<u>2011-12</u>	For assets between 0 and \$150 million:	\$.1300 / \$1,000
	For assets between \$150 and \$250 million:	\$.1100 / \$1,000
	For assets between \$250 and \$750 million:	\$.0800 / \$1,000
	For assets above \$750 million:	\$.0700 / \$1,000
<u>2012-13</u>	For assets between 0 and \$150 million:	\$.1100 / \$1,000
	For assets between \$150 and \$250 million:	\$.0975 / \$1,000
	For assets between \$250 and \$750 million:	\$.0675 / \$1,000
	For assets above \$750 million:	\$.05875 / \$1,000

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

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

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Securities registration fee (8-1108)	*	*	*
Broker-dealer license (8-1103)	\$250	\$250	\$250
Issuer dealer license (8-1103)	100	100	100
Investment advisor license (8-1103)	200	200	200
Agent/representative licenses (8-1103)	40	40	40
Nebr. Securities Examination (8-1103)	5	5	5
Private offering fee (8-1111)	200	200	200
Seller-assisted marketing plan (59-1722)			
Filing fee	100	100	100
Amendment fee	50	50	50
Renewal fee	50	50	50
Loan broker fee (45-191.02)	150	150	150
Renewal fee (45-191.02)	100	100	100
Amendment fee (45-191.02)	50	50	50
Franchise fee (59-1722)	100	100	100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	23,986,318	10,238,015	13,587,592

Revenue:			
Securities registration fees	18,545,492	17,955,118	18,245,373
License fees	5,029,650	5,242,519	5,033,355
Investment interest	700,738	298,774	343,403
Other	588,069	283,701	305,997
Total Revenue	24,863,949	23,780,112	23,928,128

Transfer to General Fund	37,322,121	19,000,000	19,000,000
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Expenditures:			
Enforcement of Standards-Securities	1,290,131	1,430,535	1,417,368
Total Expenditures	1,290,131	1,430,535	1,417,368

Ending Balance	<u>10,238,015</u>	<u>13,587,592</u>	<u>17,098,352</u>
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* The fee for definite registrations is .1% of securities registered with a \$100 minimum fee. For indefinite registrations, the fee is .1% of securities sold up to \$10 million and .05% of securities sold over \$10 million with a \$1,000 minimum fee.

Highest month-ending cash balance	27,563,363	17,274,781	20,729,648
Lowest month-ending cash balance	10,235,459	5,290,476	8,416,059

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21930 - BANKING CASH FUND (81-302)
EXPENDED IN PROGRAM 065**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

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

This fund was legislatively established pursuant to LB199, enacted in 2013. According to related provisions, the fund is to consist of money received by the state in settlements resulting from regulatory or judicial resolution of financial, securities or consumer issues in which the Department of Banking and Finance is designated as a recipient.

In 2012, \$1,000,000 was credited to the fund under terms of a multi-state settlement with five servicers of mortgage loans. The amount is to be disbursed over three fiscal years to support financial literacy programming, provide mortgage counseling, promote public awareness of the availability of mortgage counseling and provide pre-purchase and post-purchase home ownership counseling.

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
None			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	112,829	844	0
Revenue:			
Settlement funds from mortgage loan servicers	0	0	1,000,000
Total Revenue	0	0	1,000,000
Expenditures:	111,985	844	255,500
Ending Balance	<u>844</u>	<u>0</u>	<u>744,500</u>
Highest month-ending cash balance	112,829	0	1,000,000
Lowest month-ending cash balance	844	0	744,500

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Meter fee (81-550)	.20	.20	.20

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	452,661	486,327	544,972
Revenue:			
Meter fees	117,467	116,978	117,429
Grants	185,947	198,382	133,594
Interest/Other/(Transfers Out)	14,114	12,027	12,042
Total Revenue	317,528	327,387	263,065
Expenditures:			
Personal services	228,333	224,694	246,186
Operating expenses	11,746	10,519	9,124
Travel expenses	35,487	36,155	33,615
Capital outlay	8,296	5,019	0
Other/Adjustments	0	-7,645	208
Total Expenditures	283,862	268,742	289,133
Ending Balance	<u>486,327</u>	<u>544,972</u>	<u>518,904</u>
Highest month-ending balance	486,327	567,624	532,819
Lowest month-ending balance	367,714	411,787	447,572

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	755,518	736,926	775,362
Revenue:			
Plan reviews	135,683	122,361	145,694
Inspection fees:			
Liquor	19,928	21,475	22,150
Health	44,040	45,090	42,840
Hospital	4,800	4,850	5,350
Daycare	28,335	31,075	25,970
General Business Fees	47,276	49,000	46,075
Above ground tank inspections	3,310	4,120	3,830
Registrations	22,875	23,240	23,695
Other, Transfers in/(out) and Grants	145,749	205,844	216,063
Interest	26,288	17,517	23,288
Total Revenue	478,284	524,572	554,955
Expenditures:			
Personal Services	445,254	477,654	405,709
Operating expenses	24,422	7,943	54,523
Travel expenses	27,200	539	74,931
Capital outlay	0	0	0
Total Expenditures	496,876	486,136	535,163
Ending Balance	<u>736,926</u>	<u>775,362</u>	<u>795,154</u>
Highest month-ending balance	971,270	914,675	1,027,546
Lowest month-ending balance	835,571	751,293	914,719

AGENCY 21 - STATE FIRE MARSHAL

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Above Ground Tanks:			
Registration of Hazardous Substance Storage Tanks	\$10	\$10	\$10
Re-registration (required when changes made to tank)	\$10	\$10	\$10
Inspection/Installation Permit Fee Petroleum Storage Tanks	\$50	\$50	\$50
Hospitals (81-505.01):			
Initial inspection (based on # of beds)	\$50-150	\$50-150	\$50-\$150
Re-inspection (first re-inspection free)	----- \$50/hour (not to exceed \$150) -----		
Nursing homes and other health care facilities (81-505.01):			
Initial inspection (based on # of beds)	50-150	50-150	50-150
Re-inspection (first re-inspection free)	----- \$50/hour (not to exceed \$150) -----		
Liquor establishments (53-119.01)	50-75	50-75	50-75
Mobile home parks (71-4635)	75	75	75
Child care facilities (81-505.01) (based on # of children)	40-60	40-60	40-60
Foster care home	25	25	25
Plan reviews (81-505.01):			
Base fee (\$1 - \$5,000)	5-100+	5-100+	5-100+
Each additional \$5,000 to \$10,000 in value	1-2	1-2	1-2
Fireworks display permit (28-1246)	10	10	10
Fireworks distributor license	500	500	500
Fireworks jobber's license	200	200	200
Fireworks retailer's license	25	25	25
Grain elevators:			
Less than 500,000 bushels	15	15	15
500,000 to 1,500,000 bushels	25	25	25
1,500,000 to 2,500,000 bushels	35	35	35
Greater than 2,500,000 bushels	50	50	50
Feed mills:			
With pellet machine	25	25	25
With grinding and mixing only	15	15	15
Investigative reports	----- \$3, plus copying costs -----		
Fire Alarm Inspector License (28-1251)			
Four Year License (Test)	100	100	100
NICET (\$25 per year NICET certification is valid)	25-100	25-100	25-100
Sprinkler Contractor Certificate -Annual Fee	100	100	100

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Underground storage tanks (81-15,1211):			
New tank installation permit	\$50	\$50	\$50
New tank-Piping Only installation permit	\$50	\$50	\$50
Registration fees	\$30	\$30	\$30
Computer printouts	Actual cost	Actual cost	Actual cost

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	609,479	757,231	812,443

Revenue:			
Registration and permit fees	179,135	175,005	175,405
Interest	23,261	20,187	19,569
Other	49	0	0
Transfer in	50,000	50,000	50,614
Total Revenue	252,445	245,192	245,588

Expenditures:			
Personal services	86,447	93,340	89,649
Operating expenses	10,058	21,122	22,207
Travel expenses	4,755	25,544	24,080
Capital Outlay	0	200	0
Aid	3,433	49,774	46,075
Total Expenditures	104,693	189,980	182,011

Ending Balance	<u>757,231</u>	<u>812,443</u>	<u>876,020</u>
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Highest month-ending balance	776,228	815,849	889,768
Lowest month-ending balance	601,873	681,030	755,021

AGENCY 21 - STATE FIRE MARSHAL

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Safe Cigarette Ignition Fees (69-504) \$1,000 per brand family for 4 year certification	\$1,000	\$1,000	\$1,000

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	87,718	66,224	42,733
Revenue:			
Fees	20,000	4,000	4,000
Interest/Other	2,801	1,459	694
Total Revenue	22,801	5,459	4,694
Expenditures:			
Personal Services	34,440	18,801	26,640
Operating expenses	9,855	10,149	1,562
Total Expenditures	44,295	28,950	28,202
Ending Balance	<u>66,224</u>	<u>42,733</u>	<u>19,225</u>
Highest month-ending balance	90,440	62,760	40,508
Lowest month-ending balance	66,224	42,733	19,255

AGENCY 22 - DEPARTMENT OF INSURANCE

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	17,675,451	12,519,470	13,324,757

Revenue:			
Company appointments/cancellations	5,070,227	5,870,436	5,074,885
Examiner per diems/technical services	3,480,194	3,181,914	4,680,317
Agt., consultant, broker, surplus lines licenses/registrations	2,881,921	2,889,343	2,933,374
Certificate of authority	67,535	67,935	80,307
Agency licenses	537,659	505,795	521,095
Agent certifications	24,315	22,540	22,305
Continuing education fees	42,725	46,150	39,950
Photocopies/supplies, publications, etc.	15,239	17,866	2,547
Miscellaneous/filing fees, etc.	1,747,173	1,857,951	1,752,500
Interest income/adjustments/non-gov't. sources	706,800	448,907	465,709
Fraud unit fee	378,917	361,137	450,996
Lapse to the General Fund	-11,500,000	-6,000,000	-6,000,000
Total Revenue	3,452,705	9,269,974	10,023,985

Expenditures:			
Personal services	7,229,262	6,804,427	6,788,750
Operating expenses/travel	1,379,424	1,660,260	2,756,469
Capital outlay	0	0	1,960
Total Expenditures	8,608,686	8,464,687	9,547,179

Ending Balance	<u>12,519,470</u>	<u>13,324,757</u>	<u>13,801,565</u>
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Highest month-ending balance	41,558,712	41,318,482	44,509,887
Lowest month-ending balance	12,088,868	8,869,884	12,739,319

AGENCY 22 - DEPARTMENT OF INSURANCE

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Company appointments fee for agents (44-4064)	Up to \$10	Up to \$10	Up to \$10
Agency license (44-4064)	Up to \$50	Up to \$50	Up to \$50
Continuing education course approval fee (44-3905)	Up to \$50	Up to \$50	Up to \$50
Continuing education filing fee (44-3904)	\$0*	\$0	\$0
Examinations of insurance companies (44-5908)	Reasonable allocation of salary of examiner, plus actual expenses.		
Insurance producer license (44-4064)	Up to \$100*	Up to \$100	Up to \$100
Consultant license (44-2621)			
Resident - Individual	Up to \$100	Up to \$100	Up to \$100
Non-Resident - Individual	Up to \$150	Up to \$150	Up to \$150
Resident & Non-Resident – Corporation, Partnership or Limited Liability Company	Up to \$150	Up to \$150	Up to \$150
Late license renewal fee (44-4064)	Up to \$125	Up to \$125	Up to \$125
License reinstatement fee (44-4064)	Up to \$175	Up to \$175	Up to \$175
Company license (44-114)			
Initial	\$300	\$300	\$300
Renewal	\$100	\$100	\$100
Fraud unit fee (44-6606)			
Insurers	Up to \$200	Up to \$200	Up to \$200
Self-insurers	Up to \$1,000	Up to \$1,000	Up to \$1,000
Certificate of Authority (44-114)	\$100	\$100	\$100
Annual statement fee (44-114)	\$200	\$200	\$200
*Effective January 1, 2009			

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Annual operational permit fee per ride (Rule 228-3):	\$ 50	\$ 50	\$ 50
Mechanical inspection fee per ride (Rule 228-3):	\$ 130	\$ 130	\$ 130
Annual operational permit fee per bungee jumping operations (Rule 228-3):	\$ 50	\$ 50	\$ 50
Mechanical inspection fee for bungee jumping operations (Rule 228-3):	\$ 700	\$ 700	\$ 700

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Amusement ride certificates			
Investment interest			
Transfers In			
Transfer Out			
Total Revenue	0	0	0
Expenditures:			
Salaries			
Benefits			
Operating expenses			
Travel			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	0	0	0
Lowest month-ending balance	0	0	0

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Application fee - farm labor contractors (48-1710, Rule 227-4-002-F):	\$ 750	\$ 750	\$ 750

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	10,266	14,383	16,987

Revenue:			
Farm labor contractor fees	3,000	6,000	9,750
Investment interest	367	447	369
Sale of Services	750	0	0
Transfers Out	0	-2,260	-21,796
Transfers In	0	0	24,055
Total Revenue	4,117	4,187	12,378

Expenditures:			
Salaries	0	1,024	13,227
Benefits	0	463	3,348
Operating	0	93	1,551
Travel	0	3	68
Total Expenditures	0	1,583	18,194

Ending Balance	<u>14,383</u>	<u>16,987</u>	<u>11,171</u>
Highest month-ending balance	14,383	18,718	20,728
Lowest month-ending balance	11,046	16,659	8,619

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Interest on delinquent unemployment insurance contributions (48-655) :	1½%/month	1½%/month	1½%/month

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	126,192	4,726	567,977

Revenue:			
Penalty fees	343,334	471,513	663,112
Business fees	86,060	0	0
Operating Federal Grants & Contracts	0	0	0
Investment interest	4,999	5,574	18,438
Operating Transfers In	0	3,798,743	365,144
Operating Transfers Out	-2,853,175	-891,614	-380,857
Sale of Surplus Property/Fixed Asset	0	0	14,008
Reimbursement – Non-govt. sources	0	4	0
Misc. adjustments	0	0	0
Total Revenue	-121,466	3,384,220	679,845

Expenditures:			
Salaries	0	0	0
Benefits	0	0	0
Operating expenses	0	2,816,345	1,112
Travel	0	0	0
Capital outlay	0	0	10,259
Govt. Aid	0	4,624	0
Total Expenditures	0	2,820,969	11,371

Ending Balance	<u>4,726</u>	<u>567,977</u>	<u>1,236,451</u>
Highest month-ending balance	366,613	567,977	1,236,451
Lowest month-ending balance	3,905	1,631	637,395

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

Fund Description

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Elevator inspection fee	(Rule 230):	----- \$ 100 + \$ 5 per floor over five floors		-----
Escalator inspection fee	(Rule 230):	----- \$ 100 + \$ 5 per floor over five floors		-----
Preliminary Inspection fee	(Rule 230):	\$ 125	\$ 125	\$ 125
Special inspection fee	(Rule 230):	----- \$ 150 + elevator inspector expenses		-----
Annual operations permit per ride	(Rule 228):	\$ 50	\$ 50	\$ 50
Mechanical inspection fee per ride	(Rule 228):	\$ 130	\$ 130	\$ 130
Annual operation bungee jumping permit	(Rule 228):	\$ 50	\$ 50	\$ 50
Mechanical inspection bungee jumping	(Rule 228):	\$ 700	\$ 700	\$ 700

Fund Summary

	2010-11	2011-12	2012-13
Beginning Balance	201,561	119,724	92,489
Revenue:			
General Business/Sale of Services	546,225	620,816	567,945
Investment interest	5,764	2,627	1,884
Operating Transfers In	263,602	36,694	0
Operating Transfers Out	-329,048	-28,748	0
Surplus Property	39,337	57	0
Allocation Transfer In	0	50,808	123,757
Allocation Transfer Out	0	-56,897	-117,669
Total Revenue	525,880	625,357	575,917
Expenditures:			
Salaries	453,547	293,202	217,873
Benefits	112,344	66,521	49,200
Operating	73,727	258,644	324,581
Travel	39,762	33,850	31,991
Capital Outlay	1	375	752
Misc. Leave allocations	-71,664	0	0
Total Expenditures	607,717	652,592	624,397
Ending Balance	<u>119,724</u>	<u>92,489</u>	<u>44,009</u>
Highest month-ending balance	210,597	134,126	113,864
Lowest month-ending balance	75,336	71,882	20,213

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Contractor Registration Fee (48-2107):	\$ 40	\$ 40	\$ 40

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	328,220	352,783	543,302

Revenue:			
General Business Fees	488,150	520,626	325,259
Registration/License Fees	0	0	131,663
Investment interest	10,887	11,706	16,203
Sale of Services/Surplus Property	-40	5,810	-5,995
Operating Transfers In	8,553	29,878	0
Operating Transfers Out	-139,371	-24,253	0
Allocation Transfers In	0	37,117	42,687
Allocation Transfers Out	0	-39,261	-40,543
Total Revenue	368,179	541,623	469,274

Expenditures:			
Salaries	206,989	198,039	105,081
Benefits	82,192	85,005	34,732
Operating	50,060	51,648	39,317
Travel	4,376	12,297	11,759
Capital Outlay	0	4,115	1,947
Total Expenditures	343,617	351,104	192,836

Ending Balance	<u>352,782</u>	<u>543,302</u>	<u>819,740</u>
Highest month-ending balance	386,644	543,302	825,960
Lowest month-ending balance	281,117	378,229	592,678

AGENCY 23 - DEPARTMENT OF LABOR

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

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Power boilers, high-temperature water boilers, hot water heating and supply boilers and hot water heater boilers (Rule 229-7.005):			
Internal inspections, depending on size	\$ 25/\$ 170	\$ 25/\$ 170	\$ 25/\$ 170
External inspections, depending on size	\$ 25/\$ 85	\$ 25/\$ 85	\$ 25/\$ 85
Other inspections, half day/full day	\$ 200/\$ 400	\$ 200/\$ 400	\$ 200/\$ 400
Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006):	\$ 25-\$ 55	\$ 25-\$ 55	\$ 25-\$ 55
Certificate of Inspection (Rule 229-7.005 & .006):	\$ 30	\$ 30	\$ 36
Quality control reviews (Rule 229-10.006):	--- \$ 400 half day/\$ 800 full day plus expenses ---		
Commissioned inspections (Rule 229-11.002):	\$ 20	\$ 20	\$ 20
Owner-User inspection organization (Rule 229-12.002):	\$ 50 + \$ 20 for each special inspector + \$ 20 renewal		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	303,706	421,859	583,778
Revenue:			
General Business fees	392,922	424,789	397,825
Investment interest	11,490	12,520	14,983
Sale of Services/Surplus Property	0	33,119	33,058
Registration/License	0	0	3,036
Operating Transfers In	6,997	24,223	0
Operating Transfers Out	-15,314	-19,524	0
Allocation Transfers In	0	34,970	102,484
Allocation Transfers Out	0	-40,529	-96,924
Misc. Adjustment	0	3	0
Total Revenue	439,490	469,571	454,462
Expenditures:			
Salaries	184,830	172,235	180,035
Per Diems	500	550	250
Benefits	68,273	66,998	53,989
Operating	46,688	40,848	38,564
Travel	20,831	24,858	27,774
Capital outlay	214	2,163	940
Total Expenditures	321,336	307,652	301,552
Ending Balance	<u>421,859</u>	<u>583,778</u>	<u>736,688</u>
Highest month-ending balance	421,859	583,778	736,688
Lowest month-ending balance	304,289	422,662	591,117

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Driver license/state ID card fees (60-4,115)	\$10.25	\$10.25	\$10.25
Driver training schools (60-4,177)	50.00	50.00	50.00
Driver school instructors (60-4,177)	10.00	10.00	10.00
Motor vehicle titles (60-154)	2.00	2.00	2.00
Driver abstract fee (60-483)	1.75	1.75	1.75
Third-party CDL tester fee (60-4,158)	100.00	100.00	100.00
Drivers' license reinstatement fee (60-499.01)	75.00	75.00	75.00

Fund Summary **2010-11** **2011-12** **2012-13**

Revenue:*			
Driver license/state ID card fees	4,196,109	4,234,707	4,574,070
Drivers' license reinstatement fee	916,425	890,250	862,955
Third party CLD testing	1,900	2,400	1,900
Driver training schools	1,500	1,360	1,690
Driver school instructors	1,259	850	2,300
Motor vehicle titles	1,365,972	1,410,141	1,412,381
Driver abstract fees	44,350	50,106	39,852
Driver abstract fees-Nebraska Online	1,920,673	1,844,873	1,805,850
VIN plates	4,880	5,600	4,500
Total Revenue	9,937,098	8,440,287	8,705,498

*Received by Agency 12 – State Treasurer.

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Money deposited into the Motorcycle Safety Education Fund is used for the administration of the Motorcycle Safety Education Act. The funds are used to reimburse approved schools, businesses or organizations for conducting approved courses, to provide educational assistance, to prepare sites for offering courses, to promote motorcycle safety and to provide for administrative expenses.

Beginning in 1992-93, one-half of the \$6 fee paid to the Highway Trust Fund to register a motorcycle is allocated to the Motorcycle Safety Education Fund via a transfer from the Highway Trust Fund. Three dollars and fifty cents of the \$24 fee for a motorcycle operator's license is also deposited into this fund. Transfers from the fund to the General Fund at the direction of the Legislature are allowed through June 30, 2011.

LB 170 (2011) repeals the Motorcycle Safety Education Fund within sixty days after January 1, 2012. Upon repeal of the fund, 75% of the proceeds are transferred to the Highway Trust Fund and 25% to the Department of Motor Vehicles Cash Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Motorcycle registration fees (60-3,153, 39-2215)	\$3.00	\$3.00	\$0
Motorcycle-operator only license fees (60-4,115)	\$3.50	\$3.50	\$0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	698,523	773,650	0
Revenue:			
Transfer from Highway Trust Fund	232,137	94,044	
Investment income/miscellaneous	25,233	15,255	
Professional/technical service	160	55	
Transfers out – General Fund/HTF/DMV CF	(17,327)	(782,307)	
Total Revenue	240,203	(672,953)	0
Expenditures:			
Operations	2,176	9,272	
Aid	162,900	91,425	
Total Expenditures	165,076	100,697	0
Ending Balance	<u>773,650</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	797,819	789,829	0
Lowest month-ending balance	685,384	0	0

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

LB 1218 (1996) repealed the Interstate Registration Operations Cash Fund and transferred the existing balance to a newly created Motor Carrier Division Cash Fund beginning July 1, 1996. The balance from Interstate Motor Carriers' Base State Cash Fund was also transferred to the new fund. The Motor Carrier Division Cash fund is used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce. The fees received from owners registering fleets to operate in the state are credited to the Motor Carrier Services Division Distributive Fund. Seventy percent of this distributive fund is allocated to the Highway Trust Fund from which a transfer is made annually to the Motor Carrier Division Cash Fund to carry out the administrative functions of the interstate registrations program. Revenue is also received from the title fee for prorate motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fleet registration fee (60-3,198)	(Formula based upon miles driven and weight of vehicles.)		
Prorate motor vehicle title fee (60-154)	\$10	\$10	\$10
Prorate title/notation of lien (60-155)	\$7	\$7	\$7
Duplicate certificate of title fees (60-156)	\$14	\$14	\$14
Decal fee - International Fuel Tax Agreement Act (66-1415)	Up to \$10	Up to \$10	Up to \$10

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	-43,710	498,954	811,311
Revenue:			
Transfer from Highway Trust Fund	1,583,468	1,300,000	1,300,000
Investment income/miscellaneous	2,590	19,784	27,740
Surplus property sale/business fees/sale of srvs.	8,552	9,862	10,287
Motor vehicle title fees/lien notations/other services	208,788	263,428	142,607
Decal fee/IFTA permits	85,886	85,448	86,130
Adjustment	28,201	0	0
Total Revenue	1,917,485	1,678,522	1,566,764
Expenditures:			
Personal services	1,098,580	1,022,034	975,547
Operations/travel	276,241	344,131	303,874
Total Expenditures	1,374,821	1,366,165	1,279,421
Ending Balance	<u>498,954</u>	<u>811,311</u>	<u>1,098,654</u>
Highest month-ending balance	569,934	976,832	1,612,890
Lowest month-ending balance	147,997	665,314	953,719

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The License Plate Cash Fund is used to pay for costs associated with the manufacture of all license plates and related stickers. The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund per Section 39-2215. The department is authorized to set the plate fee to cover the cost of the plate, renewal tabs and stickers, up to a maximum of \$3.50 per plate. The plate fees are deposited in the Highway Trust Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fee per license plate (60-3,102)	Up to \$3.50	Up to \$3.50	Up to \$3.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	367,591	1,898,789	1,433,837
Revenue:			
Transfer from Highway Trust Fund	8,094,500	3,550,000	2,150,000
Investment Income	124,774	34,614	43,927
Total Revenue	8,219,274	3,584,614	2,193,927
Expenditures:			
Plates	8,519,468	3,929,649	1,739,275
Stickers	98,187	119,917	107,236
Total Expenditures	8,617,655	4,049,566	1,846,511
Ending Balance	<u>1,898,789</u>	<u>1,433,837</u>	<u>1,781,253</u>
Highest month-ending balance	5,680,666	1,767,981	2,411,402
Lowest month-ending balance	1,898,789	840,525	1,592,644

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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See following page for Schedule of Fees and Taxes

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	14,845,571	14,973,562	15,212,518
Adjustment	0	75,000	0

<u>Revenue:</u>			
Reinstatement fees	1,617,880	1,633,600	1,648,375
Drivers' license/ID cards	5,329,155	5,698,378	6,127,408
Title & registrations record and search fee	485,341	494,549	459,426
Investment income/miscellaneous revenue	513,849	404,336	383,216
Driver abstract fees	19,181	14,717	38,267
Motor vehicle registration and plate fees/extension fees	3,395,885	3,437,058	3,472,506
Message plate fees	1,716,521	1,655,262	1,655,293
Motor vehicle title fees	3,279,623	3,399,129	3,489,278
Adjustments/miscellaneous services/sale of srvs.	49,204	38,591	31,067
Spirit plate fees	345,166	419,165	478,469
Lapse to General Fund/Transfers out	-825,268	-1,197,558	-1,000,000
Adjustment/transfers in	-28,201	192,317	-78
Total Revenue	15,898,336	16,189,544	16,783,227

<u>Expenditures:</u>			
Personal services	8,728,937	8,535,285	8,222,487
Operating expenses/travel	6,626,632	7,478,044	6,353,643
Capital outlay	414,776	12,257	36,667
Total Expenditures	15,770,345	16,025,586	14,612,797

Ending Balance	<u>14,973,562</u>	<u>15,212,518</u>	<u>17,382,948</u>
Highest month-ending balance	15,612,779	16,293,822	17,916,860
Lowest month-ending balance	14,501,772	14,883,049	15,360,774

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	\$50	\$50	\$50
Title and registrations record fee (60-3,161)	\$1/record \$18/1,000 records	\$1/record \$18/1,000 records	\$1/record \$18/1,000 records
VIN plates (60-159)	\$20	\$20	\$20
Registration fees (60-3,156)*	\$1.50	\$1.50	\$1.50
Message plate fees (60-3,119):			
Original/Renewal	\$30	\$30	\$30
Spirit plate fees (60-3,128)	\$30	\$30	\$30
Driver abstract fees (60-483)	\$.25	\$.25	\$.25
Drivers' license/state ID cards (60-4,115, 60-4,181)	\$10.25	\$12.75	\$12.75
Title fees (60-154)	\$4	\$4	\$4
*Fee changes to \$2.00 effective October 1, 2013			

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Ignition interlock permit (60-4,115)	In Probation CF	\$40	\$40

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	320,447
Revenue:			
Transfer from Probation Cash Fund	0	250,683	0
Investment Income	0	2,684	9,165
Ignition Interlock Permit Fees	0	68,890	200,948
Total Revenue	0	322,257	210,113
Expenditures:			
Assistance for indigent individuals	0	1,810	32,602
Total Expenditures	0	1,810	32,602
Ending Balance	<u>0</u>	<u>320,447</u>	<u>497,958</u>
Highest month-ending balance	0	320,447	499,906
Lowest month-ending balance	0	0	335,803

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
No fees - Transfers from the Lottery Operation Trust Fund (9-812)	--	--	--
Transfer from Charitable Gaming Operations Fund (9-1,101)	See narrative	See narrative	See narrative

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	935,595	1,113,117	1,355,106
Revenue:			
Lottery/Charitable Gaming transfers	1,097,981	1,222,140	1,227,286
Interest income/miscellaneous	27,327	38,303	40,974
Total Revenue	1,125,308	1,260,443	1,268,260
Expenditures:			
Operations	39,323	46,891	39,062
Aid to programs	908,463	971,563	855,328
Total Expenditures	947,786	1,018,454	894,390
Ending Balance	<u>1,113,117</u>	<u>1,355,106</u>	<u>1,728,976</u>
Highest month-ending balance	1,359,100	1,638,182	1,898,016
Lowest month-ending balance	812,498	1,091,908	1,161,780

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See narrative.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	203,244	161,560	154,536
Revenue:			
Donations	56,602	57,737	59,122
Interest	6,492	4,089	3,255
Total Revenue	63,094	61,826	62,377
Expenditures:			
Operations	104,878	68,850	115,403
Total Expenditures	104,878	68,850	115,403
Ending Balance	<u>161,560</u>	<u>154,536</u>	<u>101,510</u>
Highest month-ending balance	224,863	174,692	170,152
Lowest month-ending balance	160,016	135,780	101,510

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

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

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See narrative			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,056,516	3,558,103	3,308,115

Revenue:			
Community match	772,365	762,620	958,495
Repayments	24,084	27,478	28,237
Investment income	85,172	59,122	50,804
Other Adjustments	(180,511)	(49,944)	
Loan Interest	19,784	19,610	16,407
Transfer in	(77,201)		
Total Revenue	715,694	818,886	1,053,943

Expenditures:			
State Aid	1,214,107	1,068,874	1,083,380
Total Expenditures	1,214,107	1,068,874	1,083,380

Ending Balance	<u>3,558,103</u>	<u>3,308,115</u>	<u>3,278,678</u>
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Highest month-ending balance	4,056,516	3,558,103	3,308,115
Lowest month-ending balance	3,558,102	3,308,115	3,278,678

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fee on motor vehicle registrations	.50	.50	.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,253,336	1,012,758	826,517
Revenue:			
Motor vehicle registration fee	1,130,135	1,143,240	1,156,500
Interest	38,793	24,791	18,165
Transfer out	(405,422)	(340,538)	(351,671)
Other			
Total Revenue	763,506	827,493	822,994
Expenditures:			
EMS operations/aid	1,004,084	1,013,734	933,925
Total Expenditures	1,004,084	1,013,734	933,925
Ending Balance	<u>1,012,758</u>	<u>826,517</u>	<u>715,586</u>
Highest month-ending balance	1,262,261	1,070,646	875,689
Lowest month-ending balance	1,012,758	810,412	691,021

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See narrative.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	291		
Revenue:			
Services			
Interest	9		
Transfer Out	(300)		
Total Revenue	(291)	0	0
Expenditures:			
Hospital and nursing home inspections			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	300	0	0
Lowest month-ending balance	0	0	0

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

SEE FOLLOWING PAGE FOR SCHEDULE OF FEES.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	25,509,561	28,550,168	29,812,890
Revenue:			
Cigarette Tax	3,427,116	3,427,116	3,427,116
WIC Rebates	8,503,914	8,517,953	8,574,159
Fee, grants and investment earnings	17,170,309	15,989,527	22,785,955
Interest	997,989	736,074	910,783
Transfers	(2,570,391)	(3,171,721)	779,982
Total Revenue	27,528,937	25,498,949	36,477,995
Expenditures:			
WIC	8,491,643	8,521,615	8,259,146
WIC Administration	17,550	5,762	1,224
Licensure and Standards	1,241,879	1,423,088	1,547,716
Immunization	82,191	26,334	0
Geneva	14,535	2,122	0
Kearney	61,845	50,445	5,242
Well Drillers	36,725	186,377	98,496
Public Water	143,289	(151,708)	5,998
Plan Review	264,705	321,468	2,231,333
Indirect	3,217,721	2,991,505	4,124,679
HIPPA/MMIS	0	0	0
Center for Nursing	43,478	64,051	64,869
Medication Aides	116,250	112,707	104,473
Pharmacy	395,478	354,104	376,083
Emergency Preparedness	113,793	127,542	114,689
Radioactive Materials	452,696	423,542	506,496
Asbestos	178,860	147,135	184,333
Laboratory	2,001,636	2,096,833	1,926,314
Vital Statistics	1,647,273	1,537,124	1,613,044
Cancer Research	3,277,204	2,567,642	3,105,248
PKU Foods	284,913	143,702	385,112
Radon	120,829	154,464	167,266
Komen	89,049	63,680	3,532
General Assistance	930,505	129,685	802,637
All other programs	1,364,282	2,937,008	404,704
Total Expenditures	24,588,329	24,236,227	26,032,634
Ending Balance	<u>28,550,169</u>	<u>29,812,890</u>	<u>40,825,400</u>
Highest month-ending balance	28,550,169	29,812,890	40,825,400
Lowest month-ending balance	20,125,599	18,821,356	21,191,052

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Family Planning Services	sliding fee scale	sliding fee scale	sliding fee scale
Swimming pools:			
Permit fee	\$ 40	\$ 40	\$ 40
Inspection fee	60	60	60
Operator certification fee	40	40	40
Water & sewer inspections	100	100	100
Mobile home parks	25-175	25-175	25-175
Recreation camp permit	25	25	25
Plan Reviews:			
Swimming pools	\$100 plus ½% of estimated cost of project not to exceed \$7,600.		
Public water supply systems	- - - \$100 plus ½% of estimated cost of project - - -		
Water systems operator training	80-290	80-290	80-290
Operator certification	94	94	115
Well driller certification (46-1224)	28-189	28-189	150
Water Well Registration Fee:			
Well pumping - less than 50 gallon/minute	30	30	30
Well pumping = or > 50 more than gallon/minute	70	70	70
Laboratory fees/water samples	7-168	7-440	7-440
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals	1,750 to 1,950	1,750-1,950	1,750-1,950
Nursing homes	1,550	1,550-1,950	1,550-1,950
Assisted living facility	950 to 1,950	950 to 1,950	950 to 1,950
Health clinic	1,250 to 1,450	400 to 1,450	400 to 1,450
Mental health center	250 to 300	250 to 300	250 to 300
Adult Day Services	125 to 175	200 to 300	200 to 300
Substance abuse treatment facility	250 to 300	250 to 300	250 to 300
Hospice	400	450-950	450-950
Child care	25 to 50	25-50	25-50
Center for developmental disabilities	150	150	150
Home health agency	650	650	650-950
Respite	50 to 150	50-150	50-450
Nuclear power plant fee	73,721	75,048	75,799
Radioactive material licenses	70-14,300	140-18,000	140-18,000
X-ray registration	25-300	70-500	70-500
One cent of the cigarette tax less \$500,000	--	--	--
Two cent of the cigarette tax	--	--	--
Birth certificate	9	9	9
Death, marriage, dissolution of marriage certificates	9	9	9
Delayed birth certificate	9	9	9

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Resident day assessment		\$3.50	\$3.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance		0	2,209
Revenue:			
Nursing Facility Assessment		10,285,184	13,480,621
Investment Income		2,209	17,659
Total Revenue		10,287,393	13,498,280
Expenditures:			
Operations		105,282	82,015
Medicaid Rates		10,179,902	13,393,353
Total Expenditures		10,285,184	13,475,368
Ending Balance		2,209	25,121

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
County (83-376)	-- \$15/day - Regional centers - 1st 30 days -- \$10/day - Beatrice State Developmental Center - 1st 30 days \$3/day - Regional centers & BSDC - After first 30 days.		
Private (83-363 to 83-380 & 80-301)	Ability to pay	Ability to pay	Ability to pay
Developmental Disability Services (83-1211)	Ability to pay	Ability to pay	Ability to pay
Veterans Homes (80-322)	Ability to pay	Ability to pay	Ability to pay

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	5,956,284	6,425,799	7,157,000
Revenue:			
County	629,539	796,489	775,451
Private-Developmental Disabilities	620,519	550,582	511,287
Trust funds	1,594,416	1,562,514	1,580,869
Insurance	527,616	334,175	214,316
VA-per diem/pvt. maint./tuition/county/empl. srvs.	13,040,800	13,235,377	13,138,263
Meals/laundry	566,582	92,622	33,567
Other services/fees/sale of services	665,168	207,773	132,408
Interest income	230,448	173,166	176,635
Rental revenue	80,731	27,960	14,760
Other revenue/adjustments	71,864	9,891	15,005
Operating transfers in/adjustments	23,305	0	156,774
Total Revenue	18,050,988	16,990,549	16,749,335
Expenditures:			
Hastings Regional Center	1,935,056	54,744	143,657
Norfolk Regional Center	43,718	53,983	72,495
Lincoln Regional Center	611,255	1,488,014	1,647,688
Beatrice State Developmental Center	1,474,812	1,419,313	1,816,469
Grand Island Veterans' Home	4,737,144	4,493,375	4,892,510
Norfolk Veterans' Home	3,687,556	3,129,235	2,696,550
Western Nebraska Veterans' Home	1,695,829	1,599,918	1,487,233
Eastern Nebraska Veterans' Home	2,596,103	3,020,766	3,066,413
Developmental Disabilities Aid	800,000	1,000,000	746,122
Total Expenditures	17,581,473	16,259,348	16,569,137
Ending Balance	<u>6,425,799</u>	<u>7,157,000</u>	<u>7,337,198</u>
Highest month-ending balance	7,268,111	7,166,400	7,978,541
Lowest month-ending balance	5,975,781	5,946,379	7,226,689

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The School District Reimbursement Cash Fund contains revenue received from school districts and the Department of Health and Human Services for services provided children and adolescents at the Beatrice State Developmental Center and the Hastings and Lincoln Regional Centers. The funds are used in the operation of the Adolescent Care Unit at the Lincoln Regional Center and to provide special education services at BSDC. Beginning in 2007-08, funds are expended for special education services provided to children in the substance abuse treatment program at the Hastings Regional Center. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
School district revenue (79-1152)	Maximum rates established by Department of Education and Department of Health and Human Services annually.		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,491,037	1,770,698	1,451,088
Revenue:			
Revenue from state agencies/schools	1,634,026	1,391,231	898,019
Interest income/other	51,818	40,441	30,333
Total Revenue	1,685,844	1,431,672	928,352
Expenditures:			
Lincoln Regional Center	277,102	846,064	946,622
Beatrice State Developmental Center	42,174	145,518	0
Hastings Regional Center	1,086,907	759,700	765,491
Total Expenditures	1,406,183	1,751,282	1,712,113
Ending Balance	<u>1,770,698</u>	<u>1,451,088</u>	<u>667,327</u>
Highest month-ending balance	1,866,297	1,688,642	1,471,058
Lowest month-ending balance	1,219,900	1,158,660	740,991

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created in the 2000 legislative session in LB 1436. Funding from the tobacco settlement is transferred in to the fund. The current transfer amount is \$2,370,000 and is from the Health Care Cash Fund. The fund is used for a comprehensive statewide tobacco-related public health program which includes but is not limited to: 1) community programs to reduce tobacco use, 2) chronic disease programs, 3) school programs, 4) statewide programs, 5) enforcement, 6) counter marketing, 7) cessation programs, 8) surveillance and evaluation and 9) administration.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	Transfers made from the Health Care Cash Fund.		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,777,737	1,596,737	2,118,398
Revenue:			
Transfers in	3,000,000	3,000,000	
Interest	117,121	90,060	38,938
Transfers Out	(650,300)	(485,700)	
Liabilities			
Total Revenue	2,466,821	2,604,360	38,938
Expenditures:			
Program operations	2,647,821	2,082,699	839,326
Total Expenditures	2,647,821	2,082,699	839,326
Ending Balance	<u>1,596,737</u>	<u>2,118,398</u>	<u>1,318,010</u>
Highest month-ending balance	4,720,967	4,599,337	1,957,879
Lowest month-ending balance	1,596,737	2,118,398	1,318,010

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Liz Hruska @ 471-0053

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

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfer from the Health Care Cash Fund	500,000	500,000	500,000

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	124,795	312,914	322,937
Revenue:			
Transfer	500,000	500,000	
Interest income	15,388	12,333	4,005
Transfer Out		(50,000)	
Total Revenue	515,388	462,333	4,005
Expenditures:			
Operations	327,269	7,421	6,952
Aid to programs		444,889	236,269
Total Expenditures	327,269	452,310	243,221
Ending Balance	<u>312,914</u>	<u>322,937</u>	<u>83,721</u>
Highest month-ending balance	626,244	814,397	323,685
Lowest month-ending balance	312,914	322,937	83,721

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Temporary fee on nursing licenses	0	0	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,046	16,587	6,797
Revenue:			
Fees	1		
Loan Interest	459		2,665
Interest Earnings	896	210	196
Donations	11,185		6,250
Other			
Total Revenue	12,541	210	9,111
Expenditures:			
Loans	5,000	10,000	0
Total Expenditures	5,000	10,000	0
Ending Balance	<u>16,587</u>	<u>6,797</u>	<u>15,908</u>
Highest month-ending balance	17,377	16,657	15,909
Lowest month-ending balance	9,046	6,657	6,811

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Child caring agency (71-1902)	50	50	50
Child placing agency (71-1902)	50	50	50
Group home (71-1902)	50	50	50

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,229,974	1,351,733	948,896
Revenue:			
License fees	131,944	134,876	130,000
Interest	43,656	34,424	20,780
Other	704	140	100
Total Revenue	176,304	169,440	150,880
Expenditures:			
Licensing and inspections	54,545	572,187	306,991
Total Expenditures	54,545	572,187	306,991
Ending Balance	<u>1,351,733</u>	<u>948,986</u>	<u>792,875</u>
Highest month-ending balance	1,364,643	1,412,360	933,799
Lowest month-ending balance	1,258,542	948,986	792,875

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund was created with the passage of LB 1070 in the 1998 session. Initially, the revenue to the fund was derived from the interest earnings from the Tobacco Settlement Cash Fund and the Health Care Trust Fund. The source of revenue for the Health Care Trust Fund was intergovernmental transfers from publicly-owned nursing facilities. The fund initially was used for a Health Care Grant Program. Competitive grants were awarded for a range of public health activities. With the passage of LB 692 in the 2001 legislative session, the revenue source and use of the fund was changed. Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute. The statutorily directed amount is from any combination of funding from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund. The State Investment Officer determines the amount transferred from the individual funds. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year. The Tobacco Prevention and Control and Stem Cell Research Funds received revenue directly from the Tobacco Settlement payment. The statute was changed so all funding now flows through the Health Care Cash Fund before being transferred.

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

Activity	FY11	FY 12	FY13
Legislative Council	100,000	75,000	75,000
Attorney General/Tobacco Settlement Enforcement	395,807	597,363	604,294
Revenue Auditor/ Tobacco Settlement Enforcement	56,686	260,401	267,332
Tobacco Prevention and Control	2,855,700	2,370,000	2,370,000
Respite Care Regions Staff and Operating	404,643	404,643	404,643
EMS Technicians Regulation	13,688	13,688	13,688
Gambling Assistance Administration	25,000	25,000	25,000
Parkinson's Disease Registry	26,000	26,000	26,000
Behavioral Health Rate Increase	2,599,660	2,599,660	2,599,660
Mental Health/Substance Abuse Regions	6,500,000	6,500,000	6,500,000
Emergency Protective Service Funding	1,500,000	1,500,000	1,500,000
Gambling Assistance Aid	225,000	225,000	225,000
Public Health Staff	100,000	100,000	100,000
Minority Health Satellite Offices	222,000	220,000	220,000
Mental Health/Substance Abuse Juvenile Justice	1,000,000	1,000,000	1,000,000
Children's Health Insurance Aid**	5,000,000	8,835,700	6,835,700
Behavioral Health Rate Increase	2,734,444	2,734,444	2,734,444
Respite Care Aid	810,000	810,000	810,000
Behavioral Health Rate Increase	4,765,896	4,765,896	4,765,896
Medicaid Smoking Cessation	450,000	450,000	450,000
Developmental Disability Aid	5,000,000	5,000,000	5,000,000
County Public Health Aid	5,600,000	5,404,190	5,404,190
Minority Health (2nd Congressional District)	1,400,000	1,351,040	1,351,040
Minority Health Aid (1st and 3rd Congress. Districts)	1,580,000	1,524,770	1,524,770
Stem Cell Research	500,000	450,000	450,000
Biomedical Research	14,000,000	14,000,000	14,000,000
Poison Control Center	200,000	200,000	200,000
Total	59,064,524	61,442,795	59,456,657

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	Transfers are made from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund.		

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	6,899,914	5,265,374	5,311,948
Revenue:			
Health care trust transfer	59,412,824	62,391,539	59,441,170
Interest	1,040,086	810,469	741,172
Transfer out	(6,817,312)	(6,991,539)	(3,160,222)
Total Revenue	53,635,598	56,210,469	57,022,120
Expenditures:			
Programs and services	55,270,138	56,163,895	57,711,608
Total Expenditures	55,270,138	56,163,895	57,711,608
Ending Balance	<u>5,265,374</u>	<u>5,311,948</u>	<u>4,622,460</u>
Highest month-ending balance	54,766,443	57,170,091	58,333,600
Lowest month-ending balance	5,265,374	5,311,948	4,622,600

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

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

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

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Surcharge on birth certificates (71-612, 71-617.15, 71-627)	\$1	\$1	\$1
Divorce docket fees	\$25	\$25	\$25

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,193,994	1,282,235	1,358,206
Revenue:			
Interest	41,577	33,847	33,636
Fees	293,333	269,124	267,999
Total Revenue	334,910	302,971	301,635
Expenditures:			
Program costs	246,669	200,000	403,450
Total Expenditures	246,669	0	403,450
Ending Balance	<u>1,282,235</u>	<u>1,358,206</u>	<u>1,283,391</u>
Highest month-ending balance	1,310,235	1,388,113	1,490,838
Lowest month-ending balance	1,187,868	1,215,512	1,283,391

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

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

In 2005-06, the Legislature transferred \$2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in 2005-06, the fund receives \$.30 of the \$2.25 fee for recording a deed. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Documentary Stamp Tax (76-901 & 76-903)	\$.30/stamp	\$.30/stamp	\$.30/stamp

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,699,006	1,724,631	1,768,739
Revenue:			
Documentary Stamp Taxes	1,772,303	2,110,297	2,630,240
Investment Income/miscellaneous	66,344	43,609	42,331
Operating transfers out	(1,661)	0	
Total Revenue	1,836,986	2,153,906	2,672,571
Expenditures:			
Aid to Individuals	1,811,361	2,109,798	2,332,079
Total Expenditures	1,811,361	2,109,798	2,332,079
Ending Balance	<u>1,724,631</u>	<u>1,768,739</u>	<u>2,109,231</u>
Highest month-ending balance	2,199,712	1,768,739	2,109,231
Lowest month-ending balance	1,701,139	1,444,253	1,704,068

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Provider taxes assessed on ICF-DDs are deposited in this fund. The distribution of the proceed FY2011-12 through FY2013-14 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) six hundred thousand dollars or such lesser amount as may be available in the fund for non-state-operated intermediate care facilities for persons with developmental disabilities, in addition to any continuation appropriations percentage increase provided by the Legislature to nongovernmental intermediate care facilities for persons with developmental disabilities under the medical assistance program, subject to approval by the federal Centers for Medicare and Medicaid Services; and (5) the remainder of the proceeds to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See narrative			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	694,636	636,845	879,088
Revenue:			
Provider taxes	6,977,637	1,197,351	3,299,168
Investment income	37,199	28,767	30,381
Total Revenue	7,014,836	1,226,118	3,329,549
Expenditures:			
Admin	110,000	55,000	70,967
Repayment of tax	5,509,409	0	128,491
DD Aid	312,000	312,000	565,878
Provider Rates	753,000	616,875	875,977
Transfer to General Fund	388,218	0	2,200,324
Total Expenditures	7,072,627	983,875	3,841,637
Ending Balance	<u>636,845</u>	<u>879,088</u>	<u>367,000</u>
Highest month-ending balance	1,561,871	1,526,120	2,311,288
Lowest month-ending balance	636,844	753,112	367,000

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Narrative			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	228,095	257,652	308,101
Revenue:			
Fines	21,502	43,215	8,944
Interest	8,055	7,234	7,449
Total Revenue	29,557	50,449	16,393
Expenditures:			
Operations	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>257,652</u>	<u>308,101</u>	<u>324,494</u>
Highest month-ending balance	257,652	308,101	324,494
Lowest month-ending balance	228,095	259,178	308,722

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Documentary stamp tax (76-901, 76-903)	25 cents of the \$1.75 per \$1,000 of valuation documentary stamp tax is placed in the Homeless Shelter Assistance Trust Fund.		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	677,923	111,972	222,513
Revenue:			
Documentary stamp fee	1,477,608	1,759,402	2,192,890
Interest	15,052	4,895	12,473
Other			
Total Revenue	1,492,660	1,764,297	2,205,363
Expenditures:			
Grants	2,035,501	1,586,441	1,293,064
Administration	23,110	67,315	65,097
Total Expenditures	2,058,611	1,653,756	1,358,161
Ending Balance	<u>111,972</u>	<u>222,513</u>	<u>1,069,715</u>
Highest month-ending balance	1,230,281	315,916	1,069,715
Lowest month-ending balance	8,172	60,758	170,329

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

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

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

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See following pages for schedule of fees.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,087,488	3,541,265	2,487,992
Revenue:			
Fees	8,021,619	4,359,062	8,427,290
Investment income	249,521	99,930	143,686
Transfers	(324,194)		(80,000)
Other	652,245	705,052	
Total Revenue	8,599,191	5,164,044	9,258,828
Expenditures:			
Operations	6,145,414	6,217,317	6,731,788
Total Expenditures	6,145,414	6,217,317	6,731,788
Ending Balance	<u>3,541,265</u>	<u>2,487,992</u>	<u>5,015,032</u>
Highest month-ending balance	5,294,914	3,809,964	6,486,676
Lowest month-ending balance	1,087,488	2,487,992	2,269,750

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
(Chapter 71 and 28-410)			
Acupuncture			
License	300	300	300
Renewal	121	121	121
Athletic Trainers			
License	117	117	117
Renewal	117	117	117
Alcohol and Drug Abuse Counselors			
License	175	175	175
Renewal	175	175	175
Asbestos Inspector			
License	202	200	200
Renewal	202	200	200
Audio logy and speech therapy			
License	140	140	140
Renewal	140	140	140
Speech-Language Pathologist			
License	140	140	140
Renewal	140	140	140
Chiropractor			
License	144	144	144
Renewal	144	144	144
Cosmetologist			
License	95	95	95
Renewal	118	118	118
Cosmetic Establishment			
License	150	150	150
Renewal	150	150	150

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Cosmetology Instructor			
License	50	50	50
Renewal	50	50	50
Cosmetology Salon			
License	150	150	150
Renewal	150	150	150
Cosmetology School			
License	300	300	300
Renewal	300	300	300
Nail Technician			
License	95	95	95
Renewal	118	118	118
Nail Technology Instructor			
License	50	50	50
Renewal	50	50	50
Nail Technology Salon			
License	150	150	150
Renewal	150	150	150
Nail Technology School			
License	300	300	300
Renewal	300	300	300
Electrologist			
License	95	95	95
Renewal	118	118	118
Electrology Instructor			
License	50	50	50
Renewal	50	50	50
Esthetician			
License	95	95	95
Renewal	118	118	118
Esthetics Instructor			
License	50	50	50
Renewal	50	50	50
Dentist			
License	165	165	165
Renewal	165	165	165

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Anesthesia permit (both license and renewal)			
General anesthesia permit	200	200	200
Parenteral permit	200	200	200
Inhalation analgesia permit	200	200	200
Dental Hygienist			
License	110	110	110
Renewal	110	110	110
Environmental Health Specialist			
License	116	116	116
Renewal	116	116	116
Funeral Director & Embalmer			
License	90	90	90
Renewal	90	90	90
Funeral Establishment			
License	250	250	250
Renewal	250	250	250
Hearing Aid Dispenser and Fitter			
License	165	165	165
Renewal	165	165	165
Lead Inspector/Supervisor/Assessor			
License	202	202	202
Renewal	202	202	202
Lead Worker			
License	102	102	102
Renewal	102	102	102
Massage Establishment			
License	127	127	127
Renewal	127	127	127
Massage School			
License	150	150	150
Renewal	150	150	150
Massage Therapist			
License	110	110	110
Renewal	110	110	110

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Medical Nutrition Therapy			
License	114	114	114
Renewal	114	114	114
Mental Health Practitioner			
License	155	155	155
Renewal	155	155	155
Professional Counselor			
License	50	50	50
Renewal	50	50	50
Marriage and Family Therapy			
License	50	50	50
Renewal	50	50	50
Certified Master Social Work			
License	50	50	50
Renewal	50	50	50
Certified Social Work			
License	125	125	125
Renewal	125	125	125
Registered Nurse			
License	123	123	123
Renewal	123	123	123
Licensed Practical Nurse			
License	123	123	123
Renewal	123	123	123
Licensed Practical Nurse-Certified			
License	68	68	68
Renewal	68	68	68
Certified Nurse Midwife			
Certification	68	68	68
Renewal	68	68	68
Nursing Home Administrators			
License	166	166	166
Renewal	166	166	166
Occupational Therapy			
License	120	120	120
Renewal	120	120	120

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Occupational Therapy Assistant			
License	120	120	120
Renewal	120	120	120
Optometrist			
License	146	146	146
Renewal	146	146	146
Osteopathic Physician and Surgeon			
License	300	300	300
Renewal	121	121	121
Osteopath			
License	300	300	300
Renewal	121	121	121
Physician			
License by reciprocity	300	300	300
Renewal	121	121	121
Physician Assistant			
License	150	150	150
Renewal	110	110	110
Pharmacist			
License	178	178	178
Renewal	178	178	178
Pharmacy Intern	50	50	50
Pharmacy			
Permit	625	625	625
Renewal	625	625	625
Pharmacy Wholesalers			
Permit	500	550	550
Renewal	500	550	550
Physical Therapist			
License	133	133	133
Renewal	133	133	133
Physical Therapy Assistant			
Certification	90	90	90
Renewal	90	90	90

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Podiatrist			
License	131	131	131
Renewal	131	131	131
Psychologist			
License	183	183	183
Renewal	183	183	183
Radon Specialist/Technician			
License	120	92	92
Renewal	120	92	92
Respiratory Care			
License	118	118	118
Renewal	118	118	118
Swimming Pool Operator			
License	40	40	40
Veterinarian			
License	250	250	250
Renewal	168	168	168
Veterinary Technician			
Renewal	100	100	100
	63	63	63
Water Operators			
License	94	115	115
Well Drillers			
License	114	150	150
Renewal	114	150	150

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from the fund are not authorized under existing law except for transfers to the Carrier Enforcement Cash Fund as provided for in 81-2004.01.

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

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

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance (Fund equity)

49,422,691

110,827,172

134,854,838

Revenue:			
Transfer from Highway Cash Fund	380,998,013	378,036,103	362,480,233
Federal Reimbursement/Grants	256,907,139	303,882,167	363,150,045
Local Reimbursement	2,369,888	10,409,792	14,162,308
Investment Income	2,823,159	3,275,640	3,001,846
Other	17,559,734	18,061,987	16,264,651
Transfers out	(8,007,810)	(4,765,896)	(7,631,102)
Total Revenue	652,650,123	708,899,793	751,427,981

Expenditures:			
Construction	421,482,259	505,691,430	574,973,873
Maintenance	112,662,900	121,636,267	119,721,942
Administration	15,499,747	15,606,805	14,797,867
Services & Support	38,699,480	38,483,122	40,844,341
Capital Facilities	72,351	507,358	232,519
Transportation Aid	2,828,905	2,947,144	2,794,771
Total Expenditures	591,245,642	684,872,126	753,365,313

Ending Balance

110,827,172

134,854,838

132,917,506

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

118,884,532
51,789,336

155,282,948
85,815,832

154,347,353
79,222,757

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for schedule of fees

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

31,084,065

31,816,901

31,731,745

Revenue:			
Motor and special fuels	256,911,000	241,907,000	221,051,000
Registration fees	34,881,000	39,443,000	37,887,000
Sales tax on motor vehicles	89,083,000	95,799,000	100,475,000
Other	648,569	613,508	634,763
Investment Income	207,280	188,439	205,546
Trans. to Roads Opert'n. Cash Fund	(380,998,013)	(378,036,103)	(362,480,233)
Total Revenue	732,836	(85,156)	(2,226,924)

Expenditures:			
Operating Expenses	0	0	0
Total Expenditures	0	0	0

Ending Balance

31,816,901

31,731,745

29,504,821

Highest month-ending cash balance

33,750,419

34,333,125

33,131,724

Lowest month-ending cash balance

28,419,768

29,658,421

27,095,004

AGENCY 27 - DEPARTMENT OF ROADS

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<u>REGISTRATION FEES:</u>			
Camper unit permit (60-1803)*	\$2	\$2	\$2
Nonresident temporary vehicle permit (60-382)*	\$5	\$5	\$5
Apportionable fleet vehicles (60-3,198, 60-3,202)**	Formula based on miles and vehicle weight		
Unladen-weight registration permits (60-3,198)*	\$20	\$20	\$20
Trip permits for apportionable vehicles (60-3,198)	\$25	\$25	\$25
Permanent license plate on apportionable vehicles (60-3,203)	\$2-6	\$2-6	\$2-6
New license plates (60-3,102)*	\$3.30	\$3.30	\$3.30
Registration of historical vehicles (60-3,130.02)*	\$60-85	\$60-85	\$60-85
Dealer registration (60-3,114)*	\$15-30	\$15-30	\$15-30
Personal-use dealer plate (60-3,116)*	\$250	\$250	\$250
Repossession registration (60-375)*	\$10	\$10	\$10
Transporter registration (60-378)*	\$10	\$10	\$10
Demonstration permits (60-374)*	\$10	\$10	\$10
Repairing/detailing registration fee (60-377)*	\$30	\$30	\$30
Duplicate registration certificates (60-3,157)*	\$1	\$1	\$1
Replacement license plates (60-3,157)*	\$2.50	\$2.50	\$2.50
Non-state vehicles hauling harvested products (60-3,112)	\$20-150	\$20-150	\$20-150
30 day permit for carnival vehicles (60-384)	\$10-25	\$10-25	\$10-25
Passenger vehicles [60-3,143(1)]*	\$15	\$15	\$15
For hire vehicles [60-3,143(2)]*		\$6 plus \$4 per passenger	
School buses [60-3,144(1)]*	\$10	\$10	\$10
Buses [60-3,144(2)]*	\$30-210	\$30-210	\$30-210
Transfer of registration (60-394)*	\$1.50	\$1.50	\$1.50
Local trucks (60-3,145)*	\$18-342	\$18-342	\$18-342
Farm trucks (60-3,146)*	\$18-335	\$18-335	\$18-335
Pole and cable reel trailers [60-3,151(7)]*	\$2-32	\$2-32	\$2-32
Permit for local truck to exceed set limit (60-3,110)	\$5	\$5	\$5
Commercial trucks (60-3,147)*	\$18-1,140	\$18-1,140	\$18-1,140
Vehicles transporting farm products, etc., 10% reduction [60-3,147(4b)]*	\$16.20-1,026	\$16.20-1,026	\$16.20-1,026
Soil and water conservation vehicles (60-3,149)*	\$18-570	\$18-570	\$18-570

AGENCY 27 - DEPARTMENT OF ROADS

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
30 day registration for farm/ranch vehicles (60-3,111)*	\$25-95	\$25-95	\$25-95
Commercial trailers (60-3,151)*	\$1	\$1	\$1
Utility trailers (60-3,151)*	\$1-9	\$1-9	\$1-9
Farm trailers (60-3,151)*	\$1-60+	\$1-60+	\$1-60+
Cabin trailers (60-3,151)*	\$9-15	\$9-15	\$9-15
Recreational vehicles (60-3,151)*	\$18-42	\$18-42	\$18-42
Fertilizer trailers (60-3,151)*	\$1	\$1	\$1
Ambulances and hearses (60-3,152)*	\$15	\$15	\$15
Motorcycles (60-3,153)*	\$6	\$6	\$6
Taxicabs (60-3,154)*	\$15	\$15	\$15
Well servicing equipment (60-3,155)*	\$1.50-95.00	\$1.50-95.00	\$1.50-95.00
Film vehicles, 6 month registration (60-383)*	\$50-150	\$50-150	\$50-150
Film vehicles, renewal (60-383)*	\$25	\$25	\$25
Excess limit permit, special trip (60-6,298)*	up to \$25	up to \$25	up to \$25
Excess limit permit, continuing permit (60-6,298)*	\$25-100	\$25-100	\$25-100
Excess limit permit, seasonal harvest (60-6,298)*	\$25-50	\$25-50	\$25-50
Excess limit permit, garbage (60-6,301)*	\$10-100	\$10-100	\$10-100
Excess limit permit, livestock forage (60-6,305)*	\$10	\$10	\$10
<u>MOTOR FUEL</u>			
License fee for importer, etc. (66-483)	\$0	\$0	\$0
Fixed fuel tax, cents per gallon (66-489, 66-4,105)****	7.5	7.5	7.5
Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)****	2.8	2.8	2.8
Variable fuel tax, cents per gallon (66-4,141, 66-4,144)*****	5.4-7.1	4.1-4.7	0-2.6
Wholesale fuel tax, cents per gallon (66-489.02)*****	9.7-10.7	11.3-12.3	13.3-14.3
Penalty for not paying tax (66-719)*	varies	varies	varies
Fuel trip permit (66-1418)	\$20	\$20	\$20
Penalty for trip permit violations (66-1417)	\$100	\$100	\$100
Liquid fuel carriers license (66-502)	\$0	\$0	\$0
Penalty for diesel exemption certificate violations [66-495(5)]*	\$1,000	\$1,000	\$1,000
Penalty for violation of Diesel Fuel Tax Act (66-495.01)*	\$250-\$2,500	\$250-\$2,500	\$250-\$2,500
Alternative fuel permit (66-3,191)*	\$75	\$75	\$75
Permit reissuance (66-720)	\$100	\$100	\$100
Transfer from EPIC Fund to offset ethanol tax credits (66-1345)*		Varies	

AGENCY 27 - DEPARTMENT OF ROADS

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<u>OTHER</u>			
Sales tax on motor vehicles (77-2701.02, 77-27,132)*	5%	5%	5%
Highway overload fines (CVII-5)		75% of fines collected	
Posting of information sign panels (39-205)		To meet expenses, balance to General Fund	
Posting of tourist-oriented sign panels (39-208)		To meet expenses, balance to General Fund	
Outdoor advertising signs, biennial (39-220)	\$15	\$15	\$15
Lease/rent of right-of-way or buildings (39-1323.01)		Variable, as contracted	
Sale of real property (39-1326)		Variable	
Maintenance services performed for political subdivisions (39-1341)		Variable, as contracted	
Reproduction of plans, maps, etc. (39-1354, 81-701.04)		To cover cost	
Sale of surplus road materials (39-1356)		Variable	
Street/highway supt. license:			
Class A license (3 year) (39-2308.01)	\$75	\$75	\$75
Class A license renewal (3 year) (39-2308.01)	\$50	\$50	\$50
Class B license with an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license without an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license renewal (annual) (39-2308)	\$10	\$10	\$10
Junkyard permits on Interstate (39-2604)		To meet expenses	

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

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

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

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

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

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Excise tax per train mile (74-1320)	7.5¢	7.5¢	7.5¢
Levy on each public grade crossing (74-1320)	\$100	\$100	\$100
Highway Trust Fund transfer (\$30,000/month) (39-2215)	\$360,000	\$360,000	\$360,000

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,359,328	8,243,911	7,632,323

Revenue:			
Train Mile Tax & Crossing Levy	2,757,910	2,823,919	2,403,276
Investment Income	284,645	192,096	185,842
Transfer from Highway Trust Fund	360,000	360,000	360,000
Total Revenue	3,402,555	3,376,015	2,949,118

Expenditures:			
Construction, maintenance, etc.	4,517,973	3,987,603	1,297,113
Total Expenditures	4,517,973	3,987,603	1,297,113

Ending Balance	<u>8,243,911</u>	<u>7,632,323</u>	<u>9,284,327</u>
Highest month-ending cash balance	9,198,760	7,716,391	9,284,327
Lowest month-ending cash balance	7,663,489	6,704,387	7,493,966

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Motor Vehicle Registration Fee (60-3,156)	\$1.50	\$1.50	\$1.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,775,518	8,470,946	11,451,518

Revenue:			
Registration Fees	3,392,885	3,428,047	3,469,536
Investment Income	255,599	252,171	305,236
Transfer to the General Fund	(1,064,006)	0	0
Total Revenue	2,584,478	3,680,218	3,774,772

Expenditures:			
Construction, maintenance & administration	889,050	699,651	258,072
Total Expenditures	889,050	699,651	258,072

Ending Balance	8,470,946	11,451,518	14,968,218
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Highest month-ending cash balance	8,731,592	11,451,518	14,968,218
Lowest month-ending cash balance	7,045,311	8,789,386	11,770,988

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

- a) To defray the expenses of the council;
- b) To purchase shares of stock or otherwise invest to facilitate light-density rail line acquisition or revitalization; and
- c) To purchase and enter into agreements for the operation of a light-density rail line.

This fund has not been utilized to-date.

This fund was eliminated effective August 27, 2011 by the repeal of the Light-Density Rail Line Assistance Act (LB259, 2011 Legislative Session).

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
None			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending cash balance	0	0	0
Lowest month-ending cash balance	0	0	0

AGENCY 27 - DEPARTMENT OF ROADS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

This fund was eliminated effective August 27, 2011 by the repeal of the Light-Density Rail Line Assistance Act (LB259, 2011 Legislative Session).

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
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Beginning Balance	1,056,135		
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Revenue:			
Loan repayments	0		
Investment income	13,681		
Total Revenue	13,681	0	0

Expenditures:			
Aid	1,069,816		
Total Expenditures	1,069,816	0	0

Ending Balance	<u>0</u>
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Highest month-ending cash balance	1,059,834
Lowest month-ending cash balance	0

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state and federal funds for the operation of a state veteran cemetery system. Per statute, any investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a monthly basis.

This fund receives \$5 from the motor vehicle license plate fee paid on veteran themed plates (Pearl Harbor plates, DAV plates, etc.) and also receives \$30 for Gold Star personalized message plates.

The U.S. Department of Veterans Affairs pays \$700 for each veteran buried at the Nebraska Veterans Cemetery at Alliance and this revenue is also deposited in this fund (increased from \$300 effective 10/1/11).

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Veteran license plate fee (60-3,122; 60-3,122.02; 60-3,123; 60-3,124; 60-3,125)	\$5	\$5	\$5
Gold Star personalized message plate fee (60-3,122.02)	\$30	\$30	\$30

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	5,250	29,938	52,307

Revenue:			
Veteran license plate fees	15,493	14,775	16,210
Donations	200	135	50
Investment income	596	1,159	1,589
Other	8,400	14,300	16,774
Total Revenue	24,689	30,369	34,623

Expenditures:			
Operating expenses	0	7,187	6,000
Travel expenses	0	813	0
Total Expenditures	0	8,000	6,000

Ending Balance	<u>29,938</u>	<u>52,307</u>	<u>80,930</u>
Highest month-ending cash balance	29,993	52,552	80,940
Lowest month-ending cash balance	5,978	31,595	56,916

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	83,273	86,119	88,412
Revenue:			
Donations	0	0	0
Investment income	2,846	2,293	2,110
Total Revenue	2,846	2,293	2,110
Expenditures:			
Eng. and Arch. Services	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>86,119</u>	<u>88,412</u>	<u>90,523</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
General Fund transfer (61-218)	\$2,700,000	\$3,300,000	\$4,700,000
Grants from other entities (81-15,175)	--	\$3,300,000	\$3,300,000

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	3,526,521	5,618,421	12,070,826

Revenue:			
Interest	108,196	145,205	263,883
Transfer in from General Fund	2,700,000	3,300,000	4,700,000
Environmental Trust grant	375,241	3,387,920	3,300,000
Transfers out	-150,000	0	-83,703
Total Revenue	3,033,437	6,833,125	8,180,180

Expenditures:			
State Aid	566,296	380,720	3,157,057
Operations	375,241	0	0
Total Expenditures	941,537	380,720	3,157,057

Ending Balance	<u>5,618,421</u>	<u>12,070,826</u>	<u>17,093,949</u>
Highest month-ending balance	5,618,422	12,070,826	17,093,949
Lowest month-ending balance	2,963,712	5,423,462	9,376,241

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Cash Reserve Fund transfer	0	0	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance (Amount owed to fund)	8,551,020	8,551,021	4,990,466

Revenue:			
Interest	1	247	1,106
Transfer out to Cash Reserve Fund	0	(3,560,802)	(4,991,572)
Total Revenue	1	(3,560,555)	(4,990,466)

Expenditures:			
	0	0	0
			0
Total Expenditures	0	0	0

Ending Balance (Amount owed to fund)	<u>8,551,021</u>	<u>4,990,466</u>	<u>0</u>
Highest month-ending balance	21	208	708
Lowest month-ending balance	20	0	0

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Republican River Sustainability Task Force Cash Fund was created in 2010 to accept appropriations, gifts, grants, donations and transfers as authorized by the Legislature. The fund is to be used to defray expenses incurred by the Republican River Sustainability Task Force. The fund received \$50,000 in revenue from a one-time transfer authorized from the Water Policy Task Force Cash Fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfer from Water Policy Task Force Cash Fund	0	0	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	49,836	35,174	16,730
Revenue:			
Transfer in from Water Policy Task Force Cash	0	0	0
Interest income	1,572	786	240
Miscellaneous	443	958	0
Total Revenue	2,015	1,744	240
Expenditures:			
Department of Natural Resources	16,677	20,188	8,000
Total Expenditures	16,677	20,188	8,000
Ending Balance	<u>35,174</u>	<u>16,730</u>	<u>8,970</u>
Highest month-ending balance	49,658	33,358	8,970
Lowest month-ending balance	35,174	16,730	8,764

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Small Watersheds Flood Control Fund is established in law to provide local organizations with funding to acquire real property or easements needed to permit the installation of upstream flood control or watershed protection and flood prevention structures on rivers, tributaries, streams or watersheds thereof, including cooperative projects between local organizations and the United States. When any property or easement acquired under the program is sold or leased, the local organization is required to remit a pro rata share of the proceeds equal to the amount of state funds involved in the project. Remittances are deposited in the Small Watersheds Flood Control Fund and become available for use on future projects. All expenditures from this fund are for state aid. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Proceeds from sale or lease of property (2-1503.02)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	502,590	484,720	308,873
Revenue:			
Land sales/use	578,771	6,019	352,315
Interest	16,020	9,270	8,992
Local Government	0	0	0
Transfers out	-25,000	0	0
Total Revenue	569,791	15,289	361,307
Expenditures:			
State Aid	587,661	191,136	0
Total Expenditures	587,661	191,136	0
Ending Balance	<u>484,720</u>	<u>308,873</u>	<u>670,180</u>
Highest month-ending balance	685,213	491,762	670,181
Lowest month-ending balance	88,805	302,565	309,497

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Loan repayments (2-1589)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	67,350	66,499	68,272
Revenue:			
Interest	2,267	1,773	1,028
Miscellaneous/Reimbursements	-618	0	838,435
Land use revenue	0	0	0
Transfers out	-2,500	0	0
Total Revenue	-851	1,773	839,463
Expenditures:			
State Aid	0	0	40,000
Total Expenditures	0	0	40,000
Ending Balance	<u>66,499</u>	<u>68,272</u>	<u>867,735</u>
Highest month-ending balance	67,877	68,297	867,736
Lowest month-ending balance	66,525	66,665	28,829

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Refunds and repayments (2-1577)	----- SEE FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	11,392	6,550	16,973
Revenue:			
Refunds/Miscellaneous	15,021	10,071	1,094
Interest	387	352	408
Transfers out	-20,250		
Total Revenue		10,423	2
Expenditures:			
State Aid	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>6,550</u>	<u>16,973</u>	<u>19,475</u>
Highest month-ending balance	16,635	16,974	18,475
Lowest month-ending balance	5,820	10,019	17,008

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Specialty Pesticide Fee (2-2634)	\$45	\$45	\$45
Commercial Pesticide Applicator license (2-2638)	\$90	\$90	\$90
Private Pesticide Applicator license (2-2641)	\$25	\$25	\$25

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	380,565	292,271	290,534

Revenue:			
Interest	11,063	6,869	6,911
Fees and licensing	1,138,342	941,438	1,034,838
Miscellaneous	-200	-44	-20
Transfer out	-62,500	0	0
Total Revenue	1,086,705	948,263	1,041,729

Expenditures:			
State Aid	1,175,000	950,000	900,000
Total Expenditures	1,175,000	950,000	900,000

Ending Balance	292,271	290,534	432,263
Highest month-ending balance	813,261	653,737	736,259
Lowest month-ending balance	36,094	15,920	13,683

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Water well registration fee (46-606)	\$30	\$30	\$30

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	10,905	8,162	33,348
Revenue:			
Water well registration fees (46-606)	75,325	77,594	107,715
Interest	344	487	1,277
Miscellaneous	0	0	7,288
Transfers out	-12,042	0	0
Total Revenue	63,627	78,081	116,280
Expenditures:			
State aid	66,370	52,895	61,653
Total Expenditures	66,370	52,895	61,653
Ending Balance	<u>8,162</u>	<u>33,348</u>	<u>87,975</u>
Highest month-ending balance	18,424	41,009	87,960
Lowest month-ending balance	8,148	13,390	39,507

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Miscellaneous reimbursements	----- SEE FUND DESCRIPTION -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	273,607	339,469	368,345
Revenue:			
Miscellaneous	144,576	31,958	44,512
Interest	10,863	9,010	8,615
Transfers in from Water Policy Task Force Cash	0	0	0
Total Revenue	155,439	40,968	53,127
Expenditures:			
	89,578	12,092	46,392
Total Expenditures	89,578	12,092	46,392
Ending Balance	<u>339,468</u>	<u>368,345</u>	<u>375,080</u>
Highest month-ending balance	340,685	368,345	375,128
Lowest month-ending balance	314,764	337,551	349,429

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

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

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Natural Resources Cash Fund is established in law to pay for the costs of programs or activities of the department. It receives revenue from fees charged by the Department of Natural Resources for water well registrations (as authorized in 46-606) and for water data collection projects carried out on behalf of political subdivisions, state agencies or the federal government (as authorized under 61-209.) The revenue received from the fees and charges is subsequently used to pay for staff and operating expenses. In FY09-10 and FY10-11, transfers were made from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Water well registration fee (46-606)	\$40	\$40	\$40
Water data collection project fees (61-209)	--- VARIES BY PROJECT ---		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	694,403	532,980	501,461
Revenue:			
Interest	20,743	13,221	11,523
Business fees/professional services	75,536	75,356	97,599
Miscellaneous	77,620	100,790	20,656
Transfers out	-24,913	0	0
Total Revenue	148,986	189,367	129,778
Expenditures:			
Operations	310,409	220,886	123,385
Total Expenditures	310,409	220,886	123,385
Ending Balance	<u>532,980</u>	<u>501,461</u>	<u>507,854</u>
Highest month-ending balance	684,662	509,965	497,137
Lowest month-ending balance	521,592	485,184	479,285

AGENCY 30 - STATE ELECTRICAL BOARD

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

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

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

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Examination Fees (81-2118):			
Electrical Contractor	125	125	125
Journeyman Electrician, Residential Journeyman	60	60	60
Electrician & Fire Alarm Installer License Fees (81-2118):			
Electrical Contractor	125	125	125
Journeyman Electrician, Residential Journeyman & Fire Alarm	25	25	25
Apprentice	20	20	20
License Fee Renewals			
Existing Special Installer	25	25	25
Existing Class A Masters and Class B Masters	125	125	125
Existing Class B Electrical Contractor	125	125	125
Existing Class A Journeyman and Class B Journeyman	125		
Inspection Fees (81-2135):			
Minimum Fee	25	25	25
Existing Service	25	25	25
New Service (1-1,000 Amp)	25 – 195	25-195	25-195
Each additional 100 Amps over 1,000 Amps	20	20	20
New Added, or Extended branch circuits and feeders	5	5	5
Field Irrigation Units	60	60	60
Reinspection Fees (1 st /subsequent)			
Reinspection Fees (1 st /2 nd , subsequent)	50/75/100	50/75/100	50/75/100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	806,676	719,389	447,580
Revenue:			
License fees	499,569	77,185	923,396
Inspections	1,012,223	958,576	934,653
Examination fees	52,784	57,740	55,235
Registration Code Class Training		21,920	22,280
(Transfers out) and Other Misc.	-190,659	31,663	7,088
Interest	27,911	15,839	16,079
Total Revenue	1,401,828	1,162,923	1,958,731
Expenditures:			
Personal Services	1,159,624	1,148,439	1,117,784
Operating expenses	171,875	143,806	195,117
Travel expenses	152,327	141,912	142,698
Capital outlay	5,289	575	16,113
Total Expenditures	1,489,115	1,434,732	1,471,712
Ending Balance	<u>719,389</u>	<u>447,580</u>	<u>934,599</u>
Highest month-ending balance	888,257	709,845	1,001,961
Lowest month-ending balance	716,924	445,621	360,801

AGENCY 31 – MILITARY DEPARTMENT

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Transfers from this fund to the General Fund (55-131) and the Joint Operations Center Capital Construction Fund (90-270) are authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Armory rental (per occurrence) (55-132)	\$0-500	\$0-500	\$0-500
Training site rental (55-132)	\$0-1,000	\$0-1,000	\$0-1,000
Camp Ashland billet rental (55-132)	\$0-50	\$0-50	\$0-50
Fee for calibration of radiological instruments (71-3531)	\$22-230	\$22-230	\$22-230

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	387,510	472,067	575,712

Revenue:			
Rental revenue	194,406	75,768	84,731
Nuclear power plant reimb., calibration fees, etc.	386,758	419,609	541,701
Investment income	18,453	16,448	16,544
Other	18,749	160,533	111,196
Total Revenue	618,366	672,358	754,172

Expenditures:			
Personal services	153,760	212,232	315,233
Operating expenses	350,321	323,179	352,382
Travel	8,677	14,295	8,945
Capital outlay	21,050	19,007	47,713
Aid			
Total Expenditures	533,808	568,713	724,273

Ending Balance	<u>472,067</u>	<u>575,712</u>	<u>605,611</u>
Highest month-ending cash balance	695,312	747,857	894,463
Lowest month-ending cash balance	398,403	452,430	508,119

AGENCY 31 – MILITARY DEPARTMENT

**FUND 23120 – GOVERNOR’S EMERGENCY CASH FUND (81-829.33)
EXPENDED IN PROGRAM 192**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,176,130	3,470,103	3,070,945
Revenue:			
Investment income	132,782	87,793	48,393
Transfer in			
Transfer out	(307,402)		
Total Revenue	(174,619)	87,793	48,393
Expenditures:			
Personal services			
Travel			
Aid	531,408	486,951	2,053,631
Total Expenditures	531,408	486,951	2,053,631
Ending Balance	<u>3,470,103</u>	<u>3,070,945</u>	<u>1,065,706</u>
Highest month-ending cash balance	4,180,553	3,451,487	2,976,934
Lowest month-ending cash balance	3,470,103	3,070,945	1,057,587

AGENCY 31 – MILITARY DEPARTMENT

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

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

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

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23210 - SURVEYORS' CASH FUND (84-409)
EXPENDED IN PROGRAM 554**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Surveyors' Cash Fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
No set schedule. Agency, organization or individual is billed for the actual cost of the survey. (84-409)	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	3,492	3,371	3,395
Revenue:			
Interest income	116	88	79
Transfer to the General Fund	(176)	0	0
Total Revenue	(60)	88	79
Expenditures:			
Contractual srvs/operating exp/travel	61	64	67
Total Expenditures	61	64	67
Ending Balance	<u>3,371</u>	<u>3,395</u>	<u>3,407</u>
Highest month-ending balance	3,495	3,375	3,394
Lowest month-ending balance	3,351	3,294	3,334

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23220 - BOARD OF EDUCATIONAL LANDS AND FUNDS CASH FUND (72-232.02)
EXPENDED IN PROGRAM 582**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The Board of Educational Lands and Funds Cash Fund is primarily composed of receipts from school land rentals. The fund is used to pay the costs of administering unsold school land. Beginning in 2000-01, the receipts from agricultural land rent/bonuses are deposited directly in the Temporary School Fund and a transfer is made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board.

Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Land, mineral, sand and gravel rental rates based on market value--may be adjusted semi-annually (72-232, 72-308, 72-902)	Market value	Market value	Market value

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,225,484	3,518,714	3,650,494

Revenue:			
Transfers In/Temporary School Fund	9,597,000	11,072,442	11,555,165
Interest Income	303,790	247,690	227,060
Building and Space Rental	26,350	26,350	26,350
Miscellaneous/Fees	148,586	66,722	112,936
Sale of Surplus Property/Land Easements	6,973	18,668	29,196
Total Revenue	10,082,699	11,431,872	11,950,707

Expenditures:			
Operation of Bd. of Educational Lands & Funds:			
Personal Services	1,854,073	1,902,596	1,767,793
Operating/Travel	1,603,847	1,520,670	2,148,539
Capital Outlay	63,098	33,938	126,215
Real Estate Taxes	7,268,451	7,842,888	8,333,331
Total Expenditures	10,789,469	11,300,092	12,375,878

Ending Balance	<u>3,518,714</u>	<u>3,650,494</u>	<u>3,225,323</u>
Highest month-ending balance	13,697,526	14,475,351	14,985,119
Lowest month-ending balance	3,725,382	3,870,638	3,477,620

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)
EXPENDED IN PROGRAM 529**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository. The fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request. Transfers may be made from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Survey filing fee (regular) (84-413)	2.50	2.50	2.50
Survey filing fee (original government corner reference) (84-413)	5.00	5.00	5.00
Search fee (84-413)	10.00	10.00	10.00
Copies per page (84-413)	1.00	1.00	1.00

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	22,260	25,646	29,475
Revenue:			
Reproduction and publications	464	221	552
Filing fees	16,130	16,998	18,368
Miscellaneous/search fees/interest	812	753	732
Adjustment	(975)	0	0
Total Revenue	16,431	17,972	19,652
Expenditures:			
Operation of records repository	13,045	14,143	14,692
Total Expenditures	13,045	14,143	14,692
Ending Balance	<u>25,646</u>	<u>29,475</u>	<u>34,435</u>
Highest month-ending balance	25,512	29,114	34,353
Lowest month-ending balance	22,940	25,951	28,999

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Snowmobile Annual Registration Fees (60-3,210):*			
Private owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

Fund Summary	2010-11	2011-12	2012-13
Revenue:			
Snowmobile registrations	1,940	2,171	2,246
Total Revenue	1,940	2,171	2,246

*County treasurers retain 25¢ with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (#23370).

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23280 - COWBOY TRAIL FUND (37-913)
EXPENDED IN PROGRAMS 550, 979**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Cowboy Trail Fund was created to receive revenue for the development and maintenance of the Cowboy Trail. Potential sources of revenue include trail user fees, donations, and revenue generated by leasing portions of the trail's right-of-way. LB296 (1996) provided for the establishment of trail use fees. User fees were enacted by the Commission effective January 1, 1998, but were made voluntary in 2002 in response to the federal government questioning whether the trail use fee violated federal rules.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Trail use permit (37-1009):			
Daily	\$2 (voluntary)	\$2 (voluntary)	\$2 (voluntary)
Annual	10 (voluntary)	10 (voluntary)	10 (voluntary)
Land leases (37-912)	varies	varies	varies

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	231,655	161,804	218,043

Revenue:			
Donations	13	58	7,767
Investment income	7,145	5,230	4,406
Land lease/ROW	14,823	15,394	14,535
Other	0	54,609	737
Total Revenue	21,981	75,291	27,445

Expenditures:			
Personal services	0	0	0
Operating expenses	91,832	19,052	61,378
Travel expenses	0	0	0
Capital outlay	0		
Total Expenditures	91,832	19,052	61,378

Ending Balance	<u>161,804</u>	<u>218,043</u>	<u>184,111</u>
Highest month-ending cash balance	233,637	225,173	214,224
Lowest month-ending cash balance	161,804	162,839	168,588

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23290 - NEBRASKA ENVIRONMENTAL TRUST FUND (81-15,174) EXPENDED IN PROGRAM 162

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Environmental Trust Fund was created to receive money from the operation of lottery games conducted pursuant to the State Lottery Act. Effective July 2006, forty-four and one-half percent of the lottery money remaining after the payment of prizes, operating expenses, and a transfer to the Compulsive Gamblers Assistance Fund is transferred to this fund to be used as provided in the Nebraska Environmental Trust Act. It is the intent of the Legislature that money in the fund be used for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska. The Nebraska Environmental Trust Board is responsible for allocating available funds to eligible projects.

Transfers from the fund are not authorized under existing law, except for transfers to the Nebraska Environmental Endowment Fund as authorized by 81-15,174.01.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Percentage of lottery profits distributed to the Nebraska Environmental Trust Fund (9-812)	44.5%	44.5%	44.5%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	35,307,987	37,237,858	37,998,717

Revenue:			
Lottery proceeds	14,042,121	15,830,904	17,667,745
Investment income	1,133,716	968,444	859,112
Other	735,652	101,627	497,354
Total Revenue	15,911,489	16,900,975	19,024,211

Expenditures:			
Personal services	293,642	293,014	297,139
Operating expenses	102,314	122,628	129,937
Travel expenses	10,064	7,390	9,525
Capital outlay	0	2,183	0
Distribution of aid	13,575,597	15,714,901	18,376,586
Total Expenditures	13,981,617	16,140,116	18,813,187

Ending Balance	<u>37,237,858</u>	<u>37,998,717</u>	<u>38,209,742</u>
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Highest month-ending cash balance	37,238,468	39,884,162	39,516,199
Lowest month-ending cash balance	32,730,905	33,750,391	34,044,369

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23295 – FERGUSON HOUSE FUND (72-2401) EXPENDED IN PROGRAM 162

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Ferguson House Fund is used by the Nebraska Environmental Trust Board for the operation, administration, maintenance, restoration, and renovation of the Ferguson House and grounds. Revenue consists of rental income from both permanent tenants and special events and meetings. Other potential sources of revenue are donations and grants.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Lease rates/per month (72-2401)	\$200-600	\$200-600	\$200-600
Rental rates/per day (72-2401):			
State govt. rate*	50-75	50-75	50-120
Private party rate*	100-125	100-125	85-250
*Discounts are given for less than full day rentals and/or renting more than one room.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	99,967	114,962	134,374

Revenue:			
Building and space rental	11,485	16,440	13,200
Investment income	3,560	3,216	3,341
Donations	100	25	50
Total Revenue	15,145	19,681	16,591

Expenditures:			
Personal services			
Operating expenses	150	270	150
Travel expenses			
Capital outlay			
Distribution of aid			
Total Expenditures	150	270	150

Ending Balance	<u>114,962</u>	<u>134,374</u>	<u>150,815</u>
Highest month-ending cash balance	114,887	134,334	150,765
Lowest month-ending cash balance	100,142	115,776	135,463

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) EXPENDED IN PROGRAMS 330, 336, 337, 617, 628, 846, 900, 924, 955, 971, 972, 973, 976

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

Money in the State Game Fund is restricted to funding only those activities which are related to the support of fish and game, the provision of boating facilities, administration and enforcement of the State Boat Act, and production of publications. In some cases certain forms of revenue within the fund are earmarked for the support of certain activities. For example, revenue from \$2 of the fishing permit can only be used for administration, construction, operation and maintenance of fish hatcheries and for the distribution of fish (37-324).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for schedule of fees.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

19,931,210

19,723,217

22,946,993

Revenue:			
Permits (hunting, fishing, fur harvest, etc.)	13,457,626	14,908,158	13,894,371
Magazine, misc. publications	438,942	384,654	372,491
Boat registration	945,014	1,046,050	970,261
Federal reimbursement	5,587,309	5,942,809	5,276,487
Other	2,023,543	1,305,960	743,114
Total Revenue	22,452,434	23,587,631	21,256,724

Expenditures:			
Fish/Game research, etc.	11,265,239	10,621,069	10,678,621
Law enforcement	3,743,001	3,036,326	4,119,989
Information and education	3,310,555	3,128,295	3,215,130
Administration	2,455,356	2,439,767	2,564,353
Other	1,886,275	1,138,398	1,190,538
Total Expenditures	22,660,426	20,363,855	21,768,631

Ending Balance

19,723,217

22,946,993

22,435,085

Amount of Balance in Lifetime Permit 'principle reserve'

8,566,154

9,105,816

9,713,610

Highest month-ending cash balance

21,911,247

22,547,247

24,264,578

Lowest month-ending cash balance

19,517,249

19,594,483

22,026,285

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2011	2012	2013
Hunting Permit:			
Resident (37-407)	\$13	\$13	\$13
Resident Multi-year 3/5 (37-407)			36/52
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Nonresident (37-407)	80	80	80
Nonresident Multi-year 3/5 (37-407)			216/320
Nonresident youth (37-407)	13	13	13
Nonresident – 2 day (37-407)	55	55	55
Fishing Permit:			
Resident (37-407)	17.50	17.50	17.50
Resident Multi-year 3/5 (37-407)			48/70
Nonresident (37-407)	49.50	49.50	49.50
Nonresident Multi-year 3/5 (37-407)			134/200
Resident – 1 day (37-407)	6.50	6.50	6.50
Nonresident – 1 day (37-407)	8.50	8.50	8.50
Resident - 3 day (37-407)	11.50	11.50	11.50
Nonresident-3 day (37-407)	16.50	16.50	16.50
Resident deployed military (37-421.01)	shift to combo	shift to combo	shift to combo
Disabled fishing permit (37-424)	5	5	5
Paddlefish application (37-4,111)	0	0	0
Paddlefish permit resident (37-4,111)	20	20	20
Paddlefish permit Nonresident (37-4,111)	40	40	40
Combination Hunt & Fish:			
Resident (37-407)	29	29	29
Resident Multi-year 3/5 (37-407)			79/120
Nonresident (407)	120	120	120
Nonresident Multi-year 3/5 (37-407)			324/480
Resident deployed military (37-421.01)	5	5	5
Resident – veteran 64 and over (37-421)	5	5	5
Resident – age 69 and over (37-421)	5	5	5
Fur Harvest Permit:			
Resident (37-407)	15	15	15
Nonresident/1,000 or less (37-407)	224	224	224
Additional 100 furs (37-407)	15	15	15
Fur Buyers Permit:			
Resident (37-463)	112	112	112
Nonresident (37-463)	560	560	560
Deer Permit:			
Resident (37-447)	29	29	29
Nonresident (37-447)	208	208	208
Resident deployed military (37-421.01)	5	5	5
Resident statewide buck only (37-447)	72.50	72.50	72.50
Nonresident statewide buck only (37-447)	520	520	520
Resident youth (37-447)	5	5	5
Nonresident youth (37-447)	5	5	5
Nonresident season choice (37-447)	54	54	54
Landowner (37-455)	14.50	14.50	14.50
Nonresident landowner (37-455)	104	104	104

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2011	2012	2013
Antelope Permit:			
Resident (37-449)	29	29	29
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-449)	149.50	149.50	149.50
Landowner (37-455)	14.50	14.50	14.50
Resident Youth (37-449)	5	5	5
Nonresident Youth (37-449)	5	5	5
Application Fee (37-449)	5	5	5
Elk Permit:			
Application (37-450)	\$8.50	\$8.50	\$8.50
Resident (37-450)	149.50	149.50	149.50
Resident deployed military (37-421.01)	5	5	5
Landowner (37-455)	29.90	29.90	29.90
Nonresident (37-450)	448.50	448.50	448.50
Nonresident Landowner (37-455)	448.50	448.50	448.50
Big Horn Sheep Application (37-451)	25	25	25
Resident deployed military sheep permit (37-421.01)	5	5	5
Mountain Lion Application (37-473)			15
Turkey Permit:			
Resident (37-457)	23	23	23
Resident deployed military (37-421.01)	5	5	5
Nonresident (37-457)	90	90	90
Landowner (37-455)	11.50	11.50	11.50
Nonresident landowner (37-455)	45	45	45
Resident Youth (37-457)	5	5	5
Nonresident Youth (37-457)	5	5	5
Bait Dealer Permit:			
Resident (37-4,105)	37	37	37
Nonresident (37-4,105)	230	230	230
Lifetime Permits:			
Resident Hunting (37-415)	147.50-299	147.50-299	147.50-299
Nonresident Hunting (37-415)	737.50-1180	737.50-1180	737.50-1180
Resident Fishing (37-415)	206.50-345	206.50-345	206.50-345
Nonresident Fishing (37-415)	531-850	531-850	531-850
Resident Fishing & Hunting (37-415)	324.50-598	324.50-598	324.50-598
Nonresident Fishing & Hunting (37-415)	1150.50-1770	1150.50-1770	1150.50-1770
Resident Furharvest (37-415)	147.50-299	147.50-299	147.50-299
Duplicate Lifetime (37-415)	5	5	5
Duplicate Permit (37-409)	5	5	5
Special Deer Depredation Permit (37-448)	25	25	25
Hunting coyotes from aircraft (37-458)	8.50	8.50	8.50
Beaver damage permit (37-460)	0	0	0
Recall pens per pen (37-483)	15	15	15
Captive wildlife permit (37-479)	30	30	30
Captive wildlife auction permit (37-478)	65	65	65
Commercial Fishing Permit (37-4,104):			
Resident (500' seine, 500' net, 10 hoop nets)	98	98	98
Resident (additional seine)	29	29	29
Resident (additional hoop)	3.50	3.50	3.50
Nonresident (same as resident)	195.50	195.50	195.50
Nonresident (additional seine)	60	60	60
Nonresident (additional hoop)	7	7	7
Nonresident fish dealer permit (37-4,106)	75	75	75

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Aquaculture facilities permit (37-465)	75	75	75
Raptors permit (37-497):			
Resident age 14 to 17 years	17	17	17
Resident age 18 years and older	46	46	46
Resident captive propagation	230	230	230
Nonresident Raptor Collecting Permit			200
Controlled shooting area license (37-484)	149.50	149.50	149.50
Bands for release of game birds per band (37-488)	\$.10	\$.10	\$.10
Nonresident controlled shooting license (37-491)	13	13	13
Taxidermist permit (37-462)	8.50	8.50	8.50
Commercial put and take fishery license (37-4,108)	75	75	75
Special single-species lottery (37-455.01)	10	10	10
Special multi-species lottery (37-455.01)	25	25	10/25
Boat registration-3 yr. fee (37-1214):			
Class I	23	23	23
Class II	46	46	46
Class III	67.50	67.50	67.50
Class IV	115	115	115
Duplicate (37-1227)	5	5	5
Boat dealer registration (37-1212)	46	46	46
NEBRASKAland Magazine (37-301):			
1 year subscription	18	18	18
2 year subscription	33	33	33
3 year subscription	44	44	44
Current issue	4.95	4.95	4.95

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345)
EXPENDED IN PROGRAMS 336, 337, 549, 617, 628, 846, 900, 901, 960, 967, 968, 969, 972, 975, 983**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Park Cash Revolving Fund is dedicated to the administration, improvement, maintenance, and operation of the state park system. The state park system is comprised of state parks, state recreation areas including trails, and state historical parks.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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See following page for schedule of fees.

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
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Beginning Balance	3,607,033	4,050,941	8,419,598
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Revenue:			
Park entry permits	4,727,930	5,400,828	5,190,862
Cabin rentals	4,916,628	4,850,418	4,999,074
Campgrounds	3,857,299	4,207,902	3,713,981
Restaurants/catering	1,287,936	400,761	392,844
Other	4,655,042	6,637,893	4,656,431
Total Revenue	19,444,835	21,497,802	18,953,192

Expenditures:			
State park operations	14,246,834	14,173,296	15,887,642
Area maintenance	398,087	308,601	323,510
Capital improvements	1,391,717	77,356	130,029
Law enforcement	774,406	601,194	492,087
Administration	1,481,282	1,132,572	1,164,827
Information and education	526,282	631,156	590,300
Other	182,319	204,970	190,638
Total Expenditures	19,000,927	17,129,145	18,779,033

Ending Balance	<u>4,050,941</u>	<u>8,419,598</u>	<u>8,593,757</u>
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Highest month-ending cash balance	7,327,966	9,301,161	10,927,798
Lowest month-ending cash balance	4,592,646	4,799,101	8,231,795

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Park Entry Permit:			
Annual (37-438)	\$20	\$25	\$25
Duplicate (37-439)	10	12.50	12.50
Daily (37-438)	4	5	5
Arbor Lodge admission (37-345)	2-5	2-5	2-5
Arbor Lodge wedding fee (without/with chairs) (37-345)	550-800	550-800	800
Cabins, lodging, & support facilities/day (37-345)	30-750	30-790	30-790
Rollaway beds and cribs/day (37-345)	10	10	10
Tepee/day (37-345)	20	20	20
Camping fee/day (37-345)	7-14	7-18	7-18
Electricity at campgrounds/day (37-345)	6	6	6
Water hookup/day (37-345)	3	3	3
Sewer hookup/day (37-345)	3	3	3
Reservation and cancellation fee (37-345)	.25-7.00	.25-7.00	.25-7.00
Winter camping rate/day (37-345)	7	7	7
Self-registration late penalty (37-345)	5	5	5
Picnic shelter reservation (without/with elec.) (37-345)	40/50	40/50	40/50
Picnic table delivery charge (37-345)	3	5	5
Pay showers (37-345)	.75	.75	.75
Horse stall rentals/day (37-345)	10	13	13
Pavilion rental (37-345)	500-2,500	600-2,500	600-2,500
Volleyball net and ball rental (37-345)	-		
Ice rink admission (37-345)	2-3	2-3	2-3
Theater (37-345)	7-9	7-10	7-10
Dinner theater (37-345)	11-17	11-17	11-17
Cookouts (37-345)	6-18	6-18	6-18
Swimming pool (37-345)	3-8	3-8	3-8
Swimming pass (seasonal) (37-345)	45-400	45-400	45-400
Jeep ride (37-345)	7-10	7-10	10-13
Ft. Robinson historic tour (37-345)	10	10	10
Stage coach ride (37-345)	1-2	1-2	2-3
Trail ride (37-345)	15-20	16-22	16-22
Trolley ride (37-345)	.25	.25	.25
Sleigh ride (37-345)	2-3	2-3	2-3
Hayrack ride (37-345)	2-4	2-4	2-4
Hayrack breakfast (37-345)	10	10	10-13
Haunted Hollow ride (37-345)	5-7	1-10	1-10
Pumpkin roll (37-345)	1	1	1
Naturalist program (37-345)	1-5	1-5	1-5
Wildlife and buffalo tour (37-345)	-	-	-
Pony ride (37-345)	2	2	3
Golf range/per bucket (37-345)	3	3	3
Miniature golf (37-345)	3.00	3.00	3.00
Bicycle rentals/hour (37-345)	3	3	3
Sled and toboggan rental/hour (37-345)	4-6-8	4-6-8	4-6-8
Paddle boat rental/½ hour (37-345)	5-8	5-8	5-8
Kayak rental (37-345)	8-12.50	8-12.50	8-15

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARK CASH REVOLVING FUND (37-345) (cont'd.)

Schedule of Fees and Taxes	2011	2012	2013
Float tube rental (37-345)	\$10	\$10	\$15
Inner tube rental (37-345)	3	3	3
Nature tour with birdhouse or feeder (37-345)	10	10	10
Recreation equipment rental (37-345)	fees vary	fees vary	fees vary
Activity Center activities (rock climbing simulator, football simulator, etc.) (37-345)	1-5	1-5	1-5
River float trip/person (37-345)	15-17	15-17	15-17
Canoe trip- child/adult/canoe (37-345)	0	0	0
Marina slip fee (37-345)	20-960	20-960	20-960
Marina utilities – each service (37-345)	50	50	50
Marina storage box (37-345)	50	50	50
Private dock/mooring fee (37-345)	50/125	50/125	50/125
Conference rooms (37-345)	40-290	40-290	40-290
FAX (receive/send) (37-345)	1/2	1/2	1/2
Photocopy (sheet) (37-345)	.25	.25	.25
Restaurants (37-345)	market	market	market
Resale items (37-345)	0%-100% markup	0%-100% markup	0%-100% markup
Misc. fees for one-time and seasonal activities not identified elsewhere (37-345)	.25-5.00	.25-5.00	.25-5.00

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23340 - NEBRASKA HABITAT FUND (37-431) EXPENDED IN PROGRAM 330, 337, 924

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Habitat Fund is the depository for habitat stamp revenue which may only be used for the acquisition, development, and management of wildlife lands and habitat areas. Major activities include the outright purchase of habitat land, development of land already owned or under the control of the state, cooperative agreements with other government agencies and non-government organizations, and payments to private landowners to develop land for habitat purposes. Money received from the sale of Nebraska migratory waterfowl stamps is also deposited into this fund and is used by the commission for the acquisition, leasing, development, management, and enhancement of migratory waterfowl habitat.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2011	2012	2013
Habitat Stamp (37-426)	20	20	20
Multi-year Habitat Stamp 3/5 (37-426)			54/80
Lifetime Habitat Stamp (37-426)	400	400	400
Migratory Waterfowl Stamp (37-426)	5	5	5
Multi-year Migratory Waterfowl Stamp 3/5 (37-426)			13/20
Lifetime Migratory Waterfowl Stamp (37-426)	100	100	100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,537,558	7,349,330	7,855,514

Revenue:			
Habitat Stamp	2,725,664	2,791,180	2,677,452
Waterfowl Stamp	210,475	197,075	209,697
Federal reimbursement	1,870,607	1,696,047	1,731,666
Investment income	227,748	200,509	184,788
Donations	12,110	11,121	0
Other	964,058	532,780	807,334
Total Revenue	6,010,662	5,428,712	5,610,937

Expenditures:			
Habitat development	4,786,560	4,774,184	5,201,658
Habitat acquisition	285,047	33,076	566,558
Administration	127,284	115,267	92,352
Total Expenditures	5,198,891	4,922,527	5,860,568

Ending Balance	<u>7,349,330</u>	<u>7,855,514</u>	<u>7,605,883</u>
Amount of Balance in Lifetime Stamps 'principle reserve'	1,937,125	2,169,525	2,401,255
Highest month-ending cash balance	7,850,840	8,295,960	8,522,098
Lowest month-ending cash balance	5,800,877	7,049,094	7,234,730

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23350 - WILDLIFE CONSERVATION FUND (37-811)
EXPENDED IN PROGRAMS 336, 977**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nongame and Endangered Species Conservation Fund was created in 1984 to receive money from the new income tax checkoff program (renamed the Wildlife Conservation Fund in 2007). Under this program, a taxpayer is entitled to designate that \$1 or more of their income tax refund be credited to the Wildlife Conservation Fund. Income tax checkoff money can only be used to fund collection costs and to carry out the provisions of the Nongame and Endangered Species Conservation Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	722,691	773,256	1,102,823

Revenue:			
Income tax checkoff	88,720	95,024	101,242
Investment income	22,580	19,641	26,701
Federal reimbursement	14,735	4,822	4,172
Donations	20,750	48,948	11,614
Other	109,464	365,280	311,804
Total Revenue	256,249	533,715	455,533

Expenditures:			
Personal services	105	3,884	105
Operating expenses	144,639	109,327	133,706
Travel expenses	7,862	5,602	5,763
Capital outlay	7,102	22,131	30,864
Aid	45,977	60,203	100,588
Total Expenditures	205,685	201,147	271,026

Ending Balance	<u>773,256</u>	<u>1,102,823</u>	<u>1,287,330</u>
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Highest month-ending cash balance	726,610	1,053,579	1,264,799
Lowest month-ending cash balance	632,361	640,476	987,826

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23360 - GAME LAW INVESTIGATION CASH FUND (37-327.01)
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Game and Parks Commission uses money in this fund to obtain evidence needed for the enforcement of the "Game Law" (laws related to hunting, fishing, trapping, etc.). The source of revenue is money collected under the authority of the Game Law and allocated by the Commission to this fund. Another potential source of revenue is donations from persons, wildlife groups, and other charitable sources.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
None			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	11,321	54,956	77,053
Revenue:			
Investment income	899	1,752	1,943
Fines, forfeitures, penalties	52,325	20,344	21,200
Other	445	0	0
Total Revenue	53,669	22,096	23,143
Expenditures:			
Operating expenses	10,034	0	8,000
Total Expenditures	10,034	0	8,000
Ending Balance	<u>54,956</u>	<u>77,053</u>	<u>92,195</u>
Highest month-ending cash balance	54,956	77,053	92,195
Lowest month-ending cash balance	19,360	58,619	75,759

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23370 - NEBRASKA SNOWMOBILE TRAIL CASH FUND (60-3,218)
EXPENDED IN PROGRAM 617**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Snowmobile Trail Cash Fund is used for the operation, maintenance, enforcement, planning, establishment, and marking of snowmobile trails throughout the state and for the acquisition by purchase or lease of real property for use as snowmobile trails. The fund is also used for the preparation or purchase and distribution of educational materials related to snowmobiling. For each snowmobile registration, the county treasurers retain twenty-five cents, with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (60-3,217).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Snowmobile Annual Registration Fees (60-3,210): *			
Private Owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

* See narrative for distribution.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	30,853	37,287	44,863

Revenue:			
Snowmobile Registrations	5,820	6,514	6,739
Investment Income	1,111	1,063	1,137
Other	3	0	0
Total Revenue	6,934	7,577	7,876

Expenditures:			
Dues and subscriptions	500	0	0
Total Expenditures	500	0	0

Ending Balance	<u>37,287</u>	<u>44,863</u>	<u>52,739</u>
Highest month-ending cash balance	37,287	44,863	52,739
Lowest month-ending cash balance	30,572	37,364	44,954

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351)
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 960, 967, 968, 969, 975**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Outdoor Recreation Development Cash Fund (NORDA) was created to receive money derived from one cent of the cigarette tax. Beginning in FY 1999-00, the amount of cigarette tax deposited into this fund shall not be less than the amount deposited in FY 1997-98. The money in this fund can only be used for the development, operation and maintenance of areas of the state park system.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Cigarette Tax (77-2602)	1¢	1¢	1¢

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	2,820,360	2,039,928	2,265,436

Revenue:			
Cigarette tax	1,309,039	1,309,039	1,309,039
Investment income	73,912	48,246	41,181
Federal reimbursement/grant	0	50,671	0
Transfer to the General Fund	(1,064,007)	0	0
Other	40,704	698	8,097
Total Revenue	359,648	1,408,654	1,358,317

Expenditures:			
State park operations	71,363	54,763	38,437
Capital improvements	927,507	992,676	1,199,301
Other	141,210	135,708	146,237
Total Expenditures	1,140,080	1,183,147	1,383,975

Ending Balance	<u>2,039,928</u>	<u>2,265,436</u>	<u>2,239,778</u>
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Highest month-ending cash balance	2,467,776	2,054,530	1,953,748
Lowest month-ending cash balance	1,695,363	1,721,566	1,649,377

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431] EXPENDED IN PROGRAMS 336, 337, 617, 981

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Nebraska Aquatic Habitat Fund was created to receive money generated by the sale of Aquatic Habitat Stamps. Since 2006, an image of the Aquatic Habitat Stamp has been printed on fishing permits and included in the permit purchase price. Revenue in this fund can only be spent to enhance and restore aquatic habitat in, and access to, selected waters.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2011	2012	2013
Aquatic Habitat Stamp – annual and 3-day (37-426)	10	10	10
Aquatic Habitat Stamp – 1 day (37-426)	1	1	1
Multi-year Aquatic Habitat Stamp 3/5 (37-426)			27/40
Lifetime Aquatic Habitat Stamp (37-426)	100	100	100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	7,759,030	9,240,330	9,802,076

Revenue:			
Aquatic habitat stamp	1,720,784	1,856,719	1,691,808
Federal reimbursement	791,045	194,591	1,134,797
Donations	0	0	13,400
Investment income	262,021	255,283	201,558
Other	834,366	283,631	755,761
Total Revenue	3,608,216	2,590,224	3,797,324

Expenditures:			
Personal services	64,394	71,746	71,912
Operating expenses	445,948	1,312,739	5,216,980
Travel	50	5,331	4,463
Capital outlay	0	5,940	3,045
Aid	1,616,525	632,722	529,276
Total Expenditures	2,126,917	2,028,478	5,825,676

Ending Balance	<u>9,240,330</u>	<u>9,802,076</u>	<u>7,773,724</u>
Amount of Balance in Lifetime Stamp 'principle reserve'	547,000	639,900	746,200
Highest month-ending cash balance	9,240,330	10,332,210	10,024,058
Lowest month-ending cash balance	7,279,049	9,451,769	6,931,421

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23420 - NIOBRARA COUNCIL FUND [72-2009]
EXPENDED IN PROGRAM 338**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

This fund was created for the use of the Niobrara Council, whose mission is to assist in the management of the Niobrara scenic river corridor. Sources of funding can include both private and public funds accepted by the Council to carry out their mission. There are no specific fees or taxes deposited into this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	24,726	25,527	26,208
Revenue:			
Investment income	851	681	626
Grants – State Agencies	12,651	2,181	0
Grants - Federal	0	0	0
Other	(50)	0	0
Total Revenue	13,452	2,862	626
Expenditures:			
Distribution of aid	12,651	2,182	0
Total Expenditures	12,651	2,182	0
Ending Balance	<u>25,527</u>	<u>26,208</u>	<u>26,834</u>
Highest month-ending cash balance	25,527	26,312	26,834
Lowest month-ending cash balance	24,813	25,581	26,261

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23430 - NEBRASKA ENVIRONMENTAL ENDOWMENT FUND (81-15,174.01)
EXPENDED IN PROGRAM 162**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The endowment fund was created to receive grants from the Nebraska Environmental Trust Fund as well as other donations. These grants cannot exceed twice the total of any other proceeds received by the endowment fund, and may not exceed fifty percent of the total proceeds credited to the trust fund. Grants received from the trust fund cannot be spent, but shall be invested and the investment income may be spent on environmental projects.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	903,920	1,064,722	1,062,282
Revenue:			
Investment income	160,803	(2,440)	162,917
Other	0	0	0
Total Revenue	160,803	(2,440)	162,917
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	1,064,722	1,062,282	1,225,199
Highest month-ending cash balance	1,490	1,530	1,566
Lowest month-ending cash balance (Does not include long-term investments)	1,446	1,493	1,533

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23440 - NEBRASKA YOUTH CONSERVATION PROGRAM FUND (37-920) EXPENDED IN PROGRAM 549

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

LB 549 (2011) created the Nebraska Youth Conservation Program to provide at-risk youth with summer employment opportunities at areas run by the Game and Parks Commission. The Game and Parks Commission was charged with the responsibility to implement the program to include the application process, identification of the projects participants will work on, supervision, payment of at least the minimum wage to participants, travel arrangements, etc. This legislation also created the Nebraska Youth Conservation Program Fund to receive appropriations, gifts, grants and other contributions for use on the program.

A one-time transfer of \$994,400 from the State Settlement Cash Fund to the newly created Nebraska Youth Conservation Program Fund provided initial funding for the program. A source of on-going funding once the transferred money is spent was not specifically identified in the authorizing legislation.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
None.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	994,486	978,409
Revenue:			
Transfer from the State Settlement Cash fund	994,400	0	0
Investment income	86	26,437	7,188
Other	0	0	1,431
Total Revenue	994,486	26,437	8,619
Expenditures:			
Personal services	0	1,318	360,938
Operating expenses	0	41,196	415,789
Travel	0	0	102,086
Total Expenditures	0	42,514	878,813
Ending Balance	<u>4,486</u>	<u>978,409</u>	<u>108,216</u>
Highest month-ending cash balance	994,486	1,013,226	691,180
Lowest month-ending cash balance	0	983,656	105,913

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23450 – HUNTERS HELPING THE HUNGRY CASH FUND [37-1510]
EXPENDED IN PROGRAM 336**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Hunters Helping the Hungry Cash Fund was created (2012, LB928) to receive donations from deer hunters and others to pay contracted meat processors to prepare and package ground venison of deer that are donated by hunters. The deer permit allows each applicant to designate an amount in addition to the permit fee as a donation to the fund. The packaged venison is distributed to charitable organizations to help feed citizens in need.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
None			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	0	31,216

Revenue:			
Donations		33,377	69,801
Investment income		25	1,232
Other		0	6
Total Revenue		33,402	71,039

Expenditures:			
Personal services			15,574
Operating expenses		2,186	19,074
Travel			
Capital outlay			
Aid			
Total Expenditures		2,186	34,648

Ending Balance	<u>0</u>	<u>31,216</u>	<u>67,607</u>
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Highest month-ending cash balance	0	31,216	67,607
Lowest month-ending cash balance	0	0	35,528

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01) EXPENDED IN PROGRAM 252

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenues credited to the Nebraska Library Commission Cash Fund are generally derived from fees charged for various services rendered by the agency. These funds are, in turn, used to support expenses associated with providing these services. Among services supported by assessment of fees are:

- 1) Technical & Access Services - Workshop fees help provide continuous training to libraries using the service.
- 2) Audio Production/Duplication Service - Fees support costs for duplication of cassette tapes and operation of recording studios.
- 3) Continuing Education/Certification - Fees support continuing education programs conducted by the agency, and certification of librarians and public libraries.
- 4) Children's Services - Revenues include charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

The fund has also been utilized to accommodate receipt and disbursement of non-federal grants awarded to and administered by the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See following page for schedule of fees.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	53,053	390,162	380,989
Revenue:			
NEBASE	155	74	0
Audio Production, Continuing Education and Children's Services	6,796	5,130	5,703
Gates Foundation Grants	110	4,645	949
Gates Opportunity Online Grant	89,950	-3,618	0
Gates Broadband Technology ARRA Match	577,322	577,898	5,118
One Book One NE Teen (grants/donations)	0	13,848	0
Total Revenue	674,333	597,977	11,770
Expenditures:			
NEBASE	185	7,467	0
Audio Production, Continuing Education and Children's Services	4,846	771	1,833
Gates Foundation Grants	12,865	1,847	1,921
Gates Opportunity Online Grant	88,747	70	0
Gates Broadband Technology ARRA Match	230,581	585,397	297,107
One Book One NE Teen	0	11,598	0
Total Expenditures	337,224	607,150	300,861
Ending Balance	390,162	380,989	91,898
Highest month-ending balance	689,363	667,349	355,375
Lowest month-ending balance	51,130	220,844	89,298

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252 (CONT'D.)**

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Audio Production/Duplication:			
Studio time (per hour)	35	35	35
Cassette duplication (per cassette - first nine cassettes)	1	1	1
Continuing Education Workshops	- - - Based on cost estimate of workshop - - -		
Children's Services Workshops:			
Summer Reading Program	- - - Based on cost estimate of program - - -		
Workshops	- - - Based on cost estimate of workshop - - -		

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 10000 - GENERAL FUND

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use. LB 867 (2010) increased the manufacturers and vintage wines Shipping Licenses from \$200 to \$1000. LB 1130 (2012) created the Entertainment District License; the holder of a current retail, craft brewery, or micro distillery license can pay an additional \$300 to obtain the license.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Alcoholic Liquor Wholesale License	(53-123.02):	\$750	\$750	\$750
Airline License	(53-123.05):	\$100	\$100	\$100
Beer Wholesale License	(53-123-03):	\$500	\$500	\$500
Boat License	(53-123.06):	\$100	\$100	\$100
Catering License	(53-123.12 to 53-123.13):	\$100	\$100	\$100
Craft Brewery License	(53-123.14):	\$250	\$250	\$250
Farm Winery License	(53-123.10 to 53-123.13):	\$250	\$250	\$250
Manufacturer's Licenses	(53-123.01):	\$100/\$1000	\$100/\$1000	\$100/\$1000
Micro distillery License	(53-53-123.16):	\$250	\$250	\$250
Nonbeverage User's Licenses	(53-123.07):	\$5/\$250	\$5/\$250	\$5/\$250
Railroad License	(53-123.05):	\$100	\$100	\$100
Retail Licenses	(53-123.04):	\$100/\$300	\$100/\$300	\$100/\$300
Shipping Licenses	(53-123.15):	\$200/\$500	\$200/\$500	\$500/\$1000
Special Designated License *	(53-123.11):	\$40	\$40	\$40
Registration Fees**	(53-130 & 53-138.01):	\$45	\$45	\$45
Entertainment District License	(53-123.17):			\$300

*Per day
 ** Five dollars (\$5) is deposited into the Rule and Regulation Cash Fund, the remainder into the General Fund.

Fund Summary

	2010-11	2011-12	2012-13
Revenue:			
Alcohol Tax	13,763,762	14,609,649	14,870,338
Beer Tax	13,904,731	13,862,222	14,065,350
Registration/License Fees	183,315	182,165	183,445
Shipper Fee	417,900	403,000	382,502
Special Designated & Catering Licenses	135,160	132,020	155,960
Other Tax, Fines, Forfeitures & Penalties	162,030	2,218	6,873
Miscellaneous	10,147	8,706	8,433
Other Licenses, Permits, Fees	0	187,745	193,830
Total Receipts	28,577,045	29,387,725	29,866,731

Highest month-ending balance
 Lowest month-ending balance

AGENCY 35 - LIQUOR CONTROL COMMISSION

**FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Liquor Control Commission began selling its rules and other publications in fiscal year 1986-87. The proceeds from these publications are deposited into this cash fund and are used to offset the costs of producing the materials. LB 202, effective September 1991, amended the licensee annual registration fee from \$25 to \$30, and LB 973, effective August 2000, increased the fee to \$45. Five dollars of this amount is deposited into this fund to offset the printing costs of commission materials, and all licensees receive free copies of such materials. Non-licensees may receive commission materials for a reasonable fee. This fund also receives revenues from the sale of beer keg labels (LB 332, 1993) and from the alcohol training/certification program.

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

Schedule of Fees:	2010-11	2011-12	2012-13
Liquor Control law books:	\$ 4	\$ 4	\$ 4
Active License Roster:	\$ 40	\$ 40	\$ 40
Licensee mailing labels:	\$ 40	\$ 40	\$ 40
Keg registration fee:	\$ 5	\$ 5	\$ 5
Server Training Certification:	\$ 0	\$ 10	\$ 10

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	62,810	65,554	104,202

Revenue:			
Licensee Publications	24,905	25,300	25,410
Non-Licensee Publications	80	36	99
Keg Registration	3,328	3,888	3,004
Activity Report	317	160	160
General Business Fees	8	0	0
Operating Transfers Out	-3,722	0	0
Investment Interest	2,579	2,077	2,376
Alcohol Server Training Program	5,420	23,945	29,315
Total Revenue	32,915	55,406	60,364

Expenditures:			
Postage Expense	629	431	19,410
Dues & Subscriptions	0	0	84
Publications & Printing	2,501	10,051	28,101
Office Supplies	277	497	6
Legal Related	84	0	0
Travel	624	0	0
Other Operating Expense	26,056	5,779	25,450
Total Expenditures	30,171	16,758	73,051

Ending Balance	<u>65,554</u>	<u>104,202</u>	<u>91,515</u>
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Highest month-ending balance	92,193	63,601	88,211
Lowest month-ending balance	65,488	104,187	108,208

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23610 - RACING COMMISSION'S CASH FUND (2-1222)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Racing Commission's Cash Fund receives revenue generated from the pari-mutuel wagering tax, and licensing fees from racetracks conducting horse racing. The fund is utilized to finance the operating expenses of the State Racing Commission. LB 573 in the 2005 Session increased the pari-mutuel wagering tax to 0.64%.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Pari-mutuel wagering tax (2-1208)	0.4%	0.64%	0.64%
License fees (2-1208)	\$25 & \$50	\$25 & \$50	\$25 & \$50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	204,409	136,556	111,831

Revenue:			
Pari-mutuel wagering tax	551,576	511,269	474,576
General Business Fees	56,440	51,569	44,916
Daily License Fees	0	0	0
Fingerprint Fees	12,685	9,890	6,817
Administrative Service Fees	2,059	1,865	787
Investment Interest	5,509	2,192	2,100
Misc. revenue	-182	0	0
Surplus property sales	72	0	0
Total Revenue	628,159	576,785	529,196

Expenditures:			
Salaries	384,601	361,303	312,496
Per Diem	15,201	12,964	8,651
Benefits	94,397	54,270	37,335
Operating Expenses	143,765	107,747	96,752
Travel	58,048	65,341	53,757
Capital Outlay	0	0	0
Total Expenditures	696,012	601,510	508,991

Ending Balance	<u>136,556</u>	<u>111,831</u>	<u>132,036</u>
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Highest month-ending balance	191,064	129,748	134,483
Lowest month-ending balance	124,606	41,424	50,847

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)
EXPENDED IN PROGRAM 74**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Track Distribution Fund was established in 1986 and significantly amended in 1994 by LB 1354. Each racetrack shall withhold one-fourth of one percent of gross exotic receipts and the entire amount shall be used to supplement purses. Tracks shall receive a percentage based on the number of racing days at each individual track to the total number of racing days at all tracks. Any money left in the fund which is not distributed at the end of the calendar year is available to the Commission to defray expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Exotic wagering tax (2-1208.04)	-- one-fourth of one percent of gross exotic receipts --		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,601	9,671	7,396
Revenue:			
Pari-mutuel wagering tax	131,610	122,723	184,091
Investment interest	472	323	870
Total Revenue	132,082	123,046	184,961
Expenditures:			
Aid to racetracks	129,012	125,321	82,952
Total Expenditures	129,012	125,321	82,952
Ending Balance	<u>9,671</u>	<u>7,396</u>	<u>109,405</u>
Highest month-ending balance	22,366	21,689	109,405
Lowest month-ending balance	6,909	7,308	18,024

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116) EXPENDED IN PROGRAMS 526, 530 AND 635

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Compensation Court Cash Fund was created by Laws 1993, LB757. Most of the revenue is received from an annual assessment on workers' compensation premiums, risk management pools, and self-insureds. Other revenue is received from fees.

Section 48-1,116 states that the fund shall only be used for the expense of administering the Nebraska Workers' Compensation Act and the payment of the salaries and operating expenses of the Nebraska Workers' Compensation Court. The Court is operated entirely by the revenue from this fund.

Section 48-1,117 states that if the balance in the fund is equal to or exceeds three times the sum expended in the fiscal year then ending, the contributions to the fund from the annual assessment on workers' compensation insurance premiums, risk management pools, and self-insured employers shall abate for the calendar year next ensuing and only for that year, and no abatement shall ever extend beyond one year.

The annual assessment was abated in calendar year 1999. The ending balance for the fiscal year then ending (FY1997-98) was \$9.2 million and expenditures were \$2.8 million. The annual assessment was abated again in calendar year 2009. The ending balance for the fiscal year then ending (FY2007-08) was \$13.4 million and expenditures were \$4.2 million. In its 2013 Budget Request, the Workers' Compensation Court states the following: "At least one other abatement would likely have occurred but for a \$4,000,000 transfer to the General Fund that occurred in FY2003 as part of the budget package in 2002."

Laws 2009, First Spec. Sess., LB1 and LB3, authorized a transfer from this fund to the General Fund of \$1 million in FY09-10 and \$1 million in FY10-11. The authority to make transfers from this fund to the General Fund expired on June 30, 2011.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Annual Assessment (48-1,113)	One percent of workers' compensation insurance premiums		
	One percent of the annual contributions received by a risk management pool to provide workers' compensation coverage		
Annual Assessment (48-1,114)	1 1/4% of prospective loss costs for employers who qualify as a self-insurer		
Self-insurance fee (48-145.04)	-----up to \$2,000-----		
Lump-Sum Settlement Fee (48-138, 48-139)	\$15	15	15
Nonrefundable Fees for Managed Care Plans (See Below):			
Original Certification or Certification Following Revocation Fee (Court Rule 52, B.)	\$1,500	\$1,500	\$1,500
Denied Certification Reapplication Fee (Court Rule 52, C.2.)	\$750	\$750	\$750
Annual Reporting Fee (Court Rule 57, C.)	\$400	\$400	\$400

AGENCY 37 - WORKERS' COMPENSATION COURT

FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116) EXPENDED IN PROGRAMS 526, 530 AND 635, CONT'D.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	8,765,913	6,761,708	5,964,293
Revenue:			
Insurance Assessments	4,433,625	4,435,756	4,751,902
Lump-Sum Settlement Fee	27,241	28,805	28,095
Managed Care Plans and Self Insurance Fees	86,000	172,129	84,400
Investment Interest	252,321	139,105	108,502
Other Revenue and Adjustments	10,887	10,502	11,368
Operating Transfers Out	(1,000,000)	0	0
Total Revenue	3,810,074	4,786,297	4,984,266
Expenditures:			
Salaries and Benefits	3,846,333	3,806,172	3,668,334
Operating Costs	1,890,691	1,632,280	1,434,049
Travel	31,750	44,606	30,840
Capital Outlay	45,506	100,655	32,818
Total Expenditures	5,814,280	5,583,712	5,166,041
Ending Balance	<u>6,761,708</u>	<u>5,964,293</u>	<u>5,782,614</u>
Highest month-ending balance	8,885,164	6,816,697	6,682,317
Lowest month-ending balance	4,989,335	3,121,314	2,337,738

AGENCY 39 - NEBRASKA BRAND COMMITTEE

**FUND 23910 - NEBRASKA BRAND INSPECTION AND THEFT PREVENTION FUND (54-197)
EXPENDED IN PROGRAM 075**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Brand Inspection & Theft Prevention Fund is established in law to receive funds collected pursuant to the Livestock Brand Act. The Nebraska Brand Committee is established in law to provide individual herd identification through brand recording, ownership protection through brand inspection at markets, during private treaty sales, and when leaving the state and/or brand inspection area, and to investigate cases of livestock theft or fraud in the marketing of cattle. Statutes provide that the fund shall be used by the Nebraska Brand Committee in the administration and enforcement of the act, including the payment of salaries. Brand inspection fees, brand recording fees and registered feedlot fees are all assessed by the agency and deposited in the fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Inspection fees (54-1,108)	-- Not to exceed 75¢ per head all years ---		
Recording fee (54-199)	----- Not to exceed \$100 -----		
Sales of brand fee (54-1,100)	----- Not to exceed \$35 -----		
Registered feed lot fees (54-1,120)	- \$100-\$650 depending on capacity all years - -		
Copies of brand records (54-1,108)	\$1 per copy	\$1 per copy	\$1 per copy
Copies of other brand committee documents (54-1,101)	\$1 per copy	\$1 per page	\$1 per page
Travel surcharge (54-1,108)	NA	NTE \$20	NTE \$20

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	710,878	704,991	808,907

Revenue:			
Inspection, recording and copying fees (see statutory references above)	3,966,728	4,044,908	4,167,503
Interest	24,667	22,943	41,236
Miscellaneous	30,978	52,364	49,068
Fund liabilities – due to fund	25	0	20
Travel surcharge	0	4,392	130,165
Total Revenue	4,026,790	4,124,607	4,387,992

Expenditures:			
Brand Committee	4,032,677	4,020,691	4,040,810
Total Expenditures	4,032,677	4,020,691	4,040,810

Ending Balance	<u>704,991</u>	<u>808,907</u>	<u>1,156,089</u>
Highest month-ending balance	804,900	863,810	1,163,745
Lowest month-ending balance	617,241	540,973	680,204

AGENCY 40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD

FUND 24010 - NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING FUND (60-1409) EXPENDED IN PROGRAM 076

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

License fees and other funds deposited into the Motor Vehicle Industry Licensing Fund are used for the operation of the Motor Vehicle Industry Licensing Board. Ten cents of each fee for a motor vehicle certificate of title is credited to the fund to conduct investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud.

Pursuant to LB 3, First Special Session, 2009, transfers may be made from the fund to the General Fund at the direction of the Legislature through June 30, 2011.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Dealer licenses (60-1411.01)	\$400	\$400	\$400
Manufacturer & distributor licenses (60-1411.01)	\$600	\$600	\$600
Wrecker & salvage licenses (60-1411.01)	\$200	\$200	\$200
Salesperson licenses (60-1411.01)	\$20	\$20	\$20
Factory & distributor representative licenses (60-1411.01)	\$20	\$20	\$20
Finance company licenses (60-1411.01)	\$400	\$400	\$400
10¢/certificate of title (60-154)	10¢	10¢	10¢

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	323,282	389,480	449,234
Revenue:			
Dealer licenses	370,005	377,215	374,680
Manufacturer & distributor licenses	110,925	104,550	108,375
Wrecker & salvage licenses	9,800	9,940	9,730
Salesperson licenses	148,940	153,940	151,940
Factory & distributor representative licenses	11,040	11,780	11,860
Finance company licenses	10,440	9,000	9,120
10 cent/certificate of title	56,468	59,548	57,918
Miscellaneous licenses & fees	9,410	11,036	11,461
Investment income	12,850	12,056	12,987
Transfer to the General Fund	-35,988	0	0
Total Revenue	703,890	749,065	748,071
Expenditures:			
Operation of board	637,692	689,311	651,597
Total Expenditures	637,692	689,311	651,597
Ending Balance	<u>389,480</u>	<u>449,234</u>	<u>545,708</u>
Highest month-ending balance	592,080	652,588	745,569
Lowest month-ending balance	197,266	253,554	342,464

AGENCY 41 - REAL ESTATE COMMISSION

**FUND 24110 - STATE REAL ESTATE COMMISSION'S FUND (81-885.15)
EXPENDED IN PROGRAM 077**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The State Real Estate Commission's Fund is used exclusively by the Real Estate Commission to carry out their duties of licensing and regulating real estate brokers and salespersons. The Commission also registers retirement communities, certain subdivided land sale projects, timeshare properties, and membership campgrounds. Revenue to this fund is generated mainly through examination and license fees assessed against persons involved in the real estate industry.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	553,489	399,689	877,414

Revenue:			
Broker license renewal	289,340	527,095	207,870
Salesperson license renewal	386,535	635,670	388,900
Application fee	62,370	70,215	77,895
Examination fee	124,500	116,700	136,950
Other	187,517	184,834	208,558
Transfer to the General Fund	(57,449)	-	-
Total Revenue	992,813	1,534,514	1,020,173

Expenditures:			
Personal services	683,574	688,734	673,109
Operating expenses	406,370	313,685	385,687
Travel expenses	53,288	50,069	50,033
Capital outlay	3,381	4,301	11,098
Total Expenditures	1,146,613	1,056,789	1,119,927

Ending Balance	<u>399,689</u>	<u>877,414</u>	<u>777,660</u>
Highest month-ending cash balance	751,487	1,103,076	1,050,405
Lowest month-ending cash balance	268,265	243,485	644,000

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Application & examination (81-885.14)	\$285	\$285	\$285
Subsequent reexaminations (81-885.14)	150	150	150
Broker original license (81-885.14)	115	130	130
Broker renewal – 2 year license (81-885.14)	260	260	260
Broker renewal – 1 year license (81-885.14)	115/130	130	N/A
Salesperson original license (81-885.14)	90	100	100
Salesperson renewal – 2 year license (81-885.14)	200	200	200
Salesperson renewal – 1 year license (81-885.14)	90/100	100	N/A
Re-instatement fee (81-885.07)	150	150	150
Certificate of licensure (81-885.07)	25	25	25
Branch office original license and renewal (81-885.19)	50	50	50
Transfer (81-885.20)	25	25	25
Late renewal penalty, per month (81-885.14)	25	25	25
Subdivision certificate (81-885.34)	100+	100+	100+
Subdivision renewal fee (81-885.36)	50+	50+	50+
Retirement home registration and renewal (76-1306)	200	200	200
Time share original registration (76-1734)	200+	200+	200+
Time share renewal (76-1734)–(\$1,500 cap effective 7/04)	50+	50+	50+
Original and renewal membership campground registration (76-2109)	300	300	300
Original and renewal campground salesperson registration (76-2115)	50	50	50
Labels and rosters (81-885.07) (Varies on method of delivery)	10-50	10-50	10-50
Manuals (81-885.07)	10	10	10
Passing list (81-885.07)	5	5	5
Photocopying - per page (81-885.07)	10¢	10¢	10¢
Returned check fee (81-885.07)	30	30	30
Not accepted fee (81-885.07)	30	30	30
Subscription-meeting minutes (Annual) (81-885.07)	65	65	65
LLC certification (21-2631.01)	25	25	25
P.C. certification (21-2216)	25	25	25

AGENCY 45 - BARBER BOARD OF EXAMINERS

**FUND 24510 - BARBER BOARD OF EXAMINERS FUND (71-222.02)
EXPENDED IN PROGRAM 80**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

The fees deposited in this fund are used to pay for barber shop inspections and examinations and licensing costs.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fees - Barber Board (71-219.03)			
Applications:			
Shops	200	200	200
Schools	900	900	900
Examinations (includes two-year licensing fee):			
Barbers	190	190	190
Instructors	190	190	190
Renewals:			
Barbers	90	90	90
Shops	100	100	100
Schools	400	400	400
Instructors	90	90	90

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	204,182	176,407	192,980

Revenue:			
Licensing fees	95,156	133,575	103,325
Interest	7,446	3,760	5,260
Other	6,923	3,148	9,740
Transfer Out	(7,739)		
Total Revenue	101,786	140,483	118,325

Expenditures:			
Agency operations	129,561	123,910	127,821
Total Expenditures	129,561	123,910	127,821

Ending Balance	<u>176,407</u>	<u>192,980</u>	<u>183,484</u>
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Highest month-ending balance	251,871	192,980	251,612
Lowest month-ending balance	175,536	109,967	183,208

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24610 - PAROLE PROGRAM CASH FUND (83-1,107.02)
EXPENDED IN PROGRAM 367**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Parole Program Cash Fund was created by Laws 2003, LB 46. Section 83-1,102 states that the fund shall be used by the Office of Parole Administration to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs. The fund shall also be used to purchase services which provide programs aimed at enhancing parolee supervision in the community and treatment needs of parolees.

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

Section 83-1,107.01 requires that parolees pay the monthly parole programming fee while they are on parole. The fee may be waived, in whole or in part, if after a hearing a determination is made that such payment would constitute an undue hardship on the parolee.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Parole programming fee (83-1,107.01)	\$25/Month	\$25/Month	\$25/Month

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	835,469	942,732	916,551
Revenue:			
Programming fees	161,272	211,180	250,949
Investment and Other Income and Adjustments	29,880	25,634	23,377
Total Revenue	191,152	236,814	274,325
Expenditures:			
Contractual Services	77,485	253,466	333,354
Other Operating Expenses	6,403	8,875	29,398
Travel	0	653	0
Total Expenditures	83,888	262,994	362,752
Ending Balance	<u>942,732</u>	<u>916,551</u>	<u>828,125</u>
Highest month-ending balance	963,530	1,015,453	1,063,770
Lowest month-ending balance	851,468	916,551	850,625

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24680 – REENTRY CASH FUND (83-917)
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2010, LB510, created the Reentry Cash Fund. The fund became effective on July 15, 2010.

Section 83-917 states that the fund shall be used by the Department of Correctional Services for tuition, fees, and other costs associated with reentry and reintegration programs offered to offenders who are placed in the incarceration work camp at McCook. The fee revenue deposited into this fund is noted in the table below.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Assessment of one dollar for each misdemeanor or felony conviction (33-157)	25% of such amount*	25% of such amount*	25% of such amount*
Up to 5% of the net wages of inmates assigned to the work release program (83-184)	25% of such amount*	25% of such amount*	25% of such amount*
* 75% of such amount is remitted to the Victim's Compensation Fund administered by the Crime Commission.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	20,775	72,197
Revenue:			
Reentry Cash Fund Fees	15,713	56,514	53,551
Investment Income	150	1,187	2,248
Operating Transfers In	9,993	0	0
Total Revenue	25,856	57,702	55,799
Expenditures:			
Educational Services	5,080	6,280	10,584
Total Expenditures	5,080	6,280	10,584
Ending Balance	<u>20,775</u>	<u>72,197</u>	<u>117,412</u>
Highest month-ending balance	21,819	72,197	117,412
Lowest month-ending balance	0	25,159	76,998

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24690 – DEPARTMENT OF CORRECTIONAL SERVICES FACILITY CASH FUND (83-913.01)
EXPENDED IN PROGRAM 200**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 83-913.01 states that all money derived from any source in any Department of Correctional Services facility shall be deposited into this fund.

All disbursements from the fund shall be made by the Director of Administrative Services by warrants drawn on the fund only upon certification of expenses by the chief executive officer of the appropriate facility within the Department of Correctional Services and upon presentation of proper vouchers for such expenses by the Director of Correctional Services or his or her authorized agent.

Laws 2009, First Spec. Sess., LB3, authorizes transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$2,388 in FY09-10, and \$4,775 in FY10-11, from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
County Safekeepers*	\$80.56/day	\$85.46/day	\$85.46/day
	-----plus medical costs-----		
Work Release County Safekeepers	\$40.10/day, plus the county safekeeper pays \$12/day		
US Marshal Safekeepers	----- \$80.56/day-----		
Community Corrections Inmate Room and Board Fees	\$12/day	\$12/day	\$12/day
* The Nebraska Department of Correctional Services intake facilities may serve as holding facilities for county and federal prisoners at the expense of the respective entity (Safekeepers).			

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24690 – DEPARTMENT OF CORRECTIONAL SERVICES FACILITY CASH FUND (83-913.01)
EXPENDED IN PROGRAM 200, CONT'D.**

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	56,501	72,243	353,758
Revenue:			
Safekeepers Services	756,206	497,636	507,582
Room and Board Fees	729,193	750,199	781,743
Investment Income	40,364	15,742	14,904
Intergovernmental Revenues	7,410	33,513	174,858
Sale Of Supplies & Materials	103,916	154,218	141,019
Other Sales & Charges	79,118	124,313	184,460
Miscellaneous Revenues	120,612	65,899	83,744
Operating Transfers Out	(4,775)	0	0
Operating Transfers In	867	0	0
Sale of Surplus Property	0	1,367	0
Total Revenue	1,832,911	1,642,887	1,888,309
Expenditures:			
Drugs	1,725,000	1,245,000	1,785,000
Other Operating Expenses	91,133	113,952	350,879
Travel Expenses	1,036	1,203	0
Capital Outlay	0	1,216	0
Total Expenditures	1,817,169	1,361,371	2,135,879
Ending Balance	<u>72,243</u>	<u>353,758</u>	<u>106,189</u>
Highest month-ending balance	1,825,870	857,491	1,147,690
Lowest month-ending balance	241,537	214,418	172,347

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52510 - CORRECTIONAL INDUSTRIES REVOLVING FUND (83-150)
EXPENDED IN PROGRAM 563**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Cornhusker State Industries (CSI) provides on-the-job training for inmates at the facilities of the Department of Correctional Services. Revenue is derived from the goods and services that CSI sells mainly to government entities and not-for-profit corporations. Goods and services produced include license plates, furniture, soaps and detergents, word processing, and Braille transcribing.

Section 83-150 states that the Correctional Industries Revolving Fund shall be used to pay all proper expenses incident to the administration of the CSI program, including materials, operations, personal services, and travel.

Laws 2013, LB483, allows the fund to pay the expenses of providing in Nebraska adult correctional facilities an evidence-based program of parent education, early literacy, relationship skills development, and reentry planning involving family members of incarcerated parents prior to their release.

The statute also allows transfers from this fund to the General Fund at the direction of the Legislature.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,416,846	12,688,915	13,040,879
Revenue:			
Intergovernmental Revenues	123,355	166,738	111,349
Sales & Charges	16,742,018	11,673,612	10,230,174
Miscellaneous Revenues	91,544	66,554	40,854
Investment Income	221,413	246,521	229,041
Sale of Surplus Property	0	4,338	2,653
Total Revenue	17,178,330	12,157,763	10,614,071
Expenditures:			
Salaries and Benefits	4,306,336	4,530,609	4,380,576
Raw Materials	5,309,228	3,925,446	2,695,429
Other Operating Expenses	3,039,420	2,828,064	2,619,986
Travel	88,864	92,495	102,341
Capital Outlay	1,111,386	814,549	86,295
Total Expenditures	13,855,234	12,191,162	9,884,626
Adjustments	(51,028)	385,364	(322,797)
Ending Balance	<u>12,688,915</u>	<u>13,040,879</u>	<u>13,447,527</u>
Highest month-ending balance	9,239,295	9,855,576	10,206,908
Lowest month-ending balance	4,479,417	9,135,976	9,387,869

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52700 - FEDERAL SURPLUS PROPERTY FUND (81-912)
EXPENDED IN PROGRAM 390**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Section 81-912 states that this fund shall be used to administer the Federal Surplus Property program. This fund shall receive all receipts for purchasing, packing, handling, and transportation of federal surplus property.

The property is sold to state and local governments and certain non-profits. Service charges received from the sale of the property are used to offset the operating costs of selling and reconditioning the property.

Section 81-914 states that the Department of Correctional Services shall be responsible for the implementation of a state plan dealing with federal surplus and excess property.

Federal Surplus Property was required to create a second fund (52701) in FY2011-2012 to meet General Services Administration (GSA) requirements. GSA had conducted an audit and required certain functions have separate accountability at a cash level. For the purposes of this publication, the two funds have been combined in the Fund Summary that follows.

Transfers from the fund are not authorized under existing law.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	474,571	508,234	601,355
Revenue:			
Intergovernmental Revenues	142,259	68,389	0
Sales & Charges	573,033	735,299	1,018,591
Investment and Miscellaneous Income	16,256	19,866	16,472
Total Revenue	731,548	823,554	1,035,063
Expenditures:			
Salaries and Benefits	264,289	243,693	232,722
Operating Expenses	423,462	479,430	628,596
Travel	5,234	7,309	7,758
Capital Outlay	4,900	0	0
Total Expenditures	697,885	730,433	869,075
Ending Balance	<u>508,234</u>	<u>601,355</u>	<u>767,343</u>
Highest month-ending balance	502,616	575,900	699,962
Lowest month-ending balance	398,715	477,800	566,235

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 54610 - DEPARTMENT OF CORRECTIONAL SERVICES WAREHOUSE REVOLVING FUND (83-958)
EXPENDED IN PROGRAM 495**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

This fund was established by Laws 1999, LB 873.

Section 83-958 states that this fund shall only be used for the purchase of items to be resold at cost to facilities and programs within the Department of Correctional Services. Facilities and programs within the department receiving items from the central warehouse system shall be billed for such goods at the time of delivery. All receipts from the items sold through the central warehouse system shall be deposited in this fund.

Transfers from the fund are not authorized under existing law.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	507,632	517,805	532,382
Revenue:			
Sales & Charges	1,835,502	2,075,802	2,556,457
Investment and Miscellaneous Income	13,099	7,261	19,669
Total Revenue	1,848,601	2,083,063	2,576,126
Expenditures:			
Raw Materials	1,938,733	2,259,143	2,311,406
Total Expenditures	1,938,733	2,259,143	2,311,406
Adjustments	100,306	190,656	(235,985)
Ending Balance	<u>517,805</u>	<u>532,382</u>	<u>561,118</u>
Highest month-ending balance	427,329	325,002	389,444
Lowest month-ending balance	262,311	112,769	52,276

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)
EXPENDED IN PROGRAM 533**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Nebraska Educational Telecommunications Commission's (NETC) leases tower space primarily to other governmental entities or to those who provide a service to governmental entities. NETC rents tower space to Metropolitan Community College, Morrill County, the Agricultural Extension Service, U.S. Fish and Wildlife Service and NOAA (National Weather Service). There are also several commercial lessees, however the majority of the revenues are derived from governmental sources. Tower rental funds are expended for general transmitter operations.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Tower Rental			
Metro Community College		Negotiable (applies to all years)	
Morrill County		Negotiable (applies to all years)	
Agricultural Extension		Negotiable (applies to all years)	
U.S. Fish & Wildlife		Negotiable (applies to all years)	
NOAA		Negotiable (applies to all years)	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	504,181	542,035	557,475

Revenue:			
Tower rental/other	268,705	295,091	263,347
Investment interest	17,163	14,538	13,905
Operating Transfer	(5,260)	66	
Total Revenue	280,608	309,695	277,252

Expenditures:			
Operating costs	242,754	294,255	337,755
Total Expenditures	242,754	294,255	337,755

Ending Balance	<u>542,035</u>	<u>557,475</u>	<u>496,972</u>
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Highest month-ending balance	615,142	826,418	635,915
Lowest month-ending balance	403,090	345,168	299,344

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24810 - COORDINATING COMMISSION FOR POSTSECONDARY
EDUCATION CASH FUND (85-1419)
EXPENDED IN PROGRAM 640**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Coordinating Commission for Postsecondary Education Cash Fund is primarily derived from registration fees received from out-of-state higher education institutions seeking authorization to offer courses and programs in Nebraska and institutions wishing to establish a private college or university in the state. Additionally, revenue generated by services rendered by the agency, which are incidental to its statutory or contractual functions, as well as reimbursements for conferences, seminars and workshops paid for by others may be credited to the fund. Amounts credited to the fund are expended to meet expenses associated with review of registrations as described above and may also be expended to publish and duplicate reports, coordinate studies, conduct conferences and other related activities.

Section 85-1419 authorizes transfers from this fund to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Postsecondary institution authorization to operate:				
Initial fee – course	Former fee structure	\$500 *	\$500 *	\$500 *
Initial fee – program	Former fee structure	\$1,200 *	\$1,200 *	\$1,200 *
Initial fee – new campus	Former fee structure	\$2,900 *	\$2,900 *	\$2,900 *
Modification to authorization to operate fee	Former fee structure	\$475-1,700**	\$475-1,700**	\$475-1,700**
Renewal of authorization to operate fee	Former fee structure	\$400-1,050**	\$400-1,050**	\$400-1,050**
* Base fee for one course or program; additional fees for additional courses or programs				
**Varies with number of courses and programs				

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	23,243	24,059	34,983
Revenue:			
Registration fees	8,550	25,950	12,875
Investment interest	817	895	913
Total Revenue	9,367	26,845	13,788
Transfers to General Fund	502	0	0
Total Expenditures	8,049	15,921	4,256
Ending Balance	<u>24,059</u>	<u>34,983</u>	<u>44,515</u>
Highest month-ending cash balance	28,113	45,836	46,336
Lowest month-ending cash balance	20,693	21,551	34,094

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24820 – NEBRASKA OPPORTUNITY GRANT FUND (85-1920)
EXPENDED IN PROGRAM 690**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Since 2003-04, amounts derived from net lottery receipts have been credited to this fund under provisions of Sec. 9-812. According to these provisions, amounts credited to the fund and authorized to be expended for student financial aid are to represent 24.75% of lottery receipts net of prizes, lottery operating expenses and an amount credited to the Compulsive Gamblers Assistance Fund. Amounts appropriated from the fund by the Legislature are distributed pursuant to the Nebraska Opportunity Grant Act by the Coordinating Commission as need-based student financial aid to Nebraska resident students attending Nebraska postsecondary institutions.

Lottery funds are credited quarterly to the Nebraska Opportunity Grant Fund. Grants for students receiving aid under the Nebraska Opportunity Grant Program are established at the beginning of each academic year. Subsequently, amounts are disbursed each semester to Nebraska students who are grant recipients. In order to manage the uncertainty associated with the level of lottery receipts that may be credited to the fund for each fiscal year, lottery receipts accumulated in the fund have been managed by the Coordinating Commission since the inception of the Nebraska Scholarship Program in an effort to achieve a grant disbursement schedule with greater certainty. This practice of funds management now allows lottery receipts accumulated in the fund during one fiscal year to be disbursed as financial aid in the subsequent fiscal year. This practice affords greater certainty for student financial aid planning and administration. The practice also results in a significant balance accumulated in the fund throughout the fiscal year for distribution to grant recipients in the subsequent fiscal year. As the result of significant accumulated balances, material levels of investment interest are available to be disbursed from the fund as student financial aid.

Transfers from this fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See fund description.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,664,855	9,798,501	10,568,516

Revenue:			
Distribution of lottery proceeds	7,809,943	8,804,828	9,779,888
Investment interest	290,990	238,622	230,166
Total Revenue	8,100,933	9,043,450	10,010,054
Expenditures:			
Student Financial Aid	7,967,287	8,273,435	8,118,176

Ending Balance	<u>9,798,501</u>	<u>10,568,516</u>	<u>12,460,394</u>
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Highest month-ending cash balance	9,798,501	10,944,737	12,460,394
Lowest month-ending cash balance	7,704,871	8,382,073	8,803,633

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 801-808**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Chadron State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

See following page for schedule of tuition and fees.

Fund Summary ⁽¹⁾

2010-11

2011-12

2012-13

Beginning Balance ⁽²⁾

5,096,883

7,014,039

8,527,931

Revenue:			
Tuition, fees & other charges ⁽³⁾	8,036,795	10,518,150	10,723,106
Investment interest & other miscellaneous ⁽⁴⁾	1,374,499	17,134	395,056
Intergovernmental revenue ⁽⁵⁾	22,634	157,475	309,833
Total Revenue	9,433,928	10,692,759	11,427,995

Expenditures:			
State aided operations & aid	7,516,772	8,886,938	10,379,867
Total Expenditures	7,516,772	8,886,938	10,379,867
Fund transfers - net ⁽⁶⁾	0	-291,929	-3,858,902

Ending Balance ⁽²⁾

7,014,039

8,527,931

5,717,157

Highest month-ending cash balance

8,435,342

9,547,150

10,068,974

Lowest month-ending cash balance

3,661,944

4,778,266

4,894,008

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 493100 & 493200 (NIS)

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311), CONT'D.

Schedule of Tuition and Fees	2010-11	2011-12	2012-13
Tuition (85-503):			
Undergraduate resident (per credit hour)	128.75	135.25	140.00
Undergraduate non-resident (per credit hour)	257.50	270.50	280.00
Graduate resident (per credit hour)	163.50	171.75	177.75
Graduate non-resident (per credit hour)	327.00	343.50	355.50
Undergraduate on-line (per credit hour)	190.00	200.00	210.00
Graduate on-line (per credit hour)	237.50	250.00	262.50
Dual enrollment rate (per credit hour)	-0-	-0-	50.00
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	15.00	15.00	15.00
Health fee			
Per credit hour	3.95	4.05	4.15
Maximum per semester	47.40	48.60	49.80
Technology fee (per credit hour)	4.55	6.55	7.55
Student record fee (per credit hour)	-0-	-0-	0.40
Other Fees (85-503)			
Degree fee (one-time)	20.00	20.00	20.00
Parking			
Annual permit	20.00	20.00	20.00
Penalty	20.00	20.00	20.00
Placement/Credential fee	30.00	30.00	30.00
Student ID card			
Duplicate ID card/old card exchanged	5.00	5.00	5.00
Replacement ID card	5.00	5.00	5.00
Transcript fee (per transcript)	5.00	5.00	-0-

AGENCY 50-1 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25050 – CHADRON STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 933 & 935**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 25010) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees.

The fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	0	0	0
Fund transfers - net ⁽³⁾	0	0	3,678,647
Investment income	0	0	11,477
Total Revenue	0	0	3,690,124
Expenditures:			
Rangeland Center	0	0	1,430,738
Armstrong Gymnasium	0	0	759,949
Total Expenditures	0	0	2,190,687
Ending Balance ⁽²⁾	<u>0</u>	<u>0</u>	<u>1,499,437</u>
Highest month-ending cash balance	0	0	2,207,139
Lowest month-ending cash balance	0	0	0

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 493100 & 493200 (NIS)

AGENCY 50-3 - PERU STATE COLLEGE

FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311) EXPENDED IN PROGRAMS 821-828
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Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Peru State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See following page for schedule of tuition and fees.			

Fund Summary ⁽¹⁾	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance ⁽²⁾	5,107,061	4,701,740	2,828,867

Revenue:			
Tuition, fees & other charges ⁽³⁾	6,378,079	6,541,610	6,713,007
Investment interest & other miscellaneous ⁽⁴⁾	288,624	56,039	97,720
Intergovernmental revenue ⁽⁵⁾	312,863	267,123	246,185
Total Revenue	6,979,566	6,864,772	7,056,912

Expenditures:			
State aided operations & aid	7,384,887	8,542,548	6,805,116
Total Expenditures	7,384,887	8,542,548	6,805,116
Fund transfers - net ⁽⁶⁾	0	-195,097	-120,170

Ending Balance ⁽²⁾	<u>4,701,740</u>	<u>2,828,867</u>	<u>2,960,493</u>
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Highest month-ending cash balance	5,832,195	4,897,988	4,465,176
Lowest month-ending cash balance	2,694,554	1,941,408	1,018,788

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 493100 & 493200 (NIS)

AGENCY 50-4 - WAYNE STATE COLLEGE

**FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 831-838**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the Wayne State College Cash Fund is predominated by student tuition and fee charges. Supplementing State General Fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See following page for schedule of tuition and fees.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	12,396,609	14,850,083	12,213,540

Revenue:			
Tuition, fees & other charges ⁽³⁾	13,000,640	13,420,961	13,995,316
Investment interest & other miscellaneous ⁽⁴⁾	801,451	695,957	586,407
Intergovernmental revenue ⁽⁵⁾	579,730	503,596	545,818
Total Revenue	14,381,821	14,620,514	15,127,541

Expenditures:			
State aided operations and aid	11,328,891	11,614,400	12,221,038
Total Expenditures	11,328,891	11,614,400	12,221,038
Fund transfers - net ⁽⁶⁾	-599,456	-5,655,163	-1,116,377
Adjustments affecting fund equity ⁽⁷⁾	0	12,506	0

Ending Balance ⁽²⁾	<u>14,850,083</u>	<u>12,213,540</u>	<u>14,003,666</u>
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Highest month-ending cash balance	15,736,161	15,568,835	17,527,473
Lowest month-ending cash balance	9,438,064	9,110,838	8,613,180

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾ Account series 470000 and account 486300 (NIS).

⁽⁴⁾Account series 450000, 480000 & 490000 excluding 486300, 493100 & 493200 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Accounts 493100 [In] and 493200 [Out] (NIS)

⁽⁷⁾Account 865100 (NIS).

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311) (cont'd.)

Schedule of Tuition and Fees	2010-11	2011-12	2012-13
Tuition (85-503):			
Undergraduate resident (per credit hour)	128.75	135.25	140.00
Undergraduate non-resident (per credit hour)	257.50	270.50	280.00
Graduate resident (per credit hour)	163.50	171.75	177.75
Graduate non-resident (per credit hour)	327.00	343.50	355.50
Undergraduate on-line (per credit hour)	190.00	200.00	210.00
Graduate on-line (per credit hour)	237.50	250.00	262.50
Dual enrollment rate (per credit hour)	-0-	-0-	50.00
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	30.00	10.00	10.00
Event fee			
Per credit hour	7.50	7.50	8.50
Maximum per semester	90.00	90.00	102.00
Health fee			
Per credit hour	3.50	3.50	4.00
Maximum per semester	42.00	42.00	48.00
Student record fee (per credit hour)	0.25	1.00	1.00
Technology fee			
On-campus per credit hour	6.50	6.50	7.25
On-campus maximum per semester	78.00	78.00	87.00
Extended campus per credit hour	6.50	6.50	7.25
Extended campus fee (per credit hour)	20.00	30.00	31.00
Facilities fee ⁽¹⁾	17.25	17.25	17.50
Other Fees (85-503)			
Degree/Graduation fee			
Undergraduate/Baccalaureate	35.00	45.00	45.00
Graduate/Master's	60.00	70.00	70.00
Late payment fee (as % of balance)	2% monthly	2% monthly	2% monthly
Library penalty (per day)	Varies	Varies	Varies
Music, locker rental (per semester)	10.00	10.00	10.00
Music, instrument rental (per semester)	10.00	10.00	10.00
Parking ⁽²⁾			
Annual 1 st vehicle	40.00	40.00	40.00
Annual 2 nd vehicle	20.00	20.00	20.00
Annual Reserved – Hahn Administration Building	60.00	60.00	60.00
Semester	24.00	24.00	24.00
Summer Only	13.00	13.00	13.00
Placement/Credential fee	30.00	30.00	-0-
Reinstatement after administrative withdrawal	100.00	100.00	100.00
Returned check charge	35.00	40.00	40.00
Student ID card replacement	15.00	15.00	15.00
Transcript fee (after 25 requested)	4.00	5.00	5.00

⁽¹⁾ Amount of fee credited to Fund 25040 for: 2010-11 2011-12 2012-13 Balance of fee credited to Fund 55040.
2.00 2.00 2.00

⁽²⁾ 20% of fee proceeds credited to Fund 25040, balance credited to Fund 55040.

AGENCY 50-4 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25041 – WAYNE STATE COLLEGE CAPITAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 909, 952 & 955**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 25040) cash fund was established to accommodate separate and distinct accounting for certain capital projects as approved by the Board of Trustees.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	2,745,718	3,032,954	5,840,740
Fund transfers - net ⁽³⁾	600,000	5,256,100	870,575
Expenditures:			
Carhart Science Building renovation	312,764	2,438,350	2,592,196
U.S. Conn Library renovation	0	9,964	300,036
Athletic field / track improvements	0	0	94,680
Total Expenditures ⁽²⁾	312,764	2,448,314	2,986,912
Ending Balance ⁽²⁾	<u>3,032,954</u>	<u>5,840,740</u>	<u>3,724,403</u>
Highest month-ending cash balance	3,147,672	7,310,345	5,575,453
Lowest month-ending cash balance	2,598,631	2,439,001	3,445,535

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 493100 & 493200 (NIS)

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 24990 – STATE COLLEGES SPORT FACILITIES CASH FUND (85-329)
EXPENDED IN PROGRAM 903**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB969 [2012] created the State Colleges Sport Facilities Cash Fund. Amounts that accrue to the fund are authorized to support renovation and construction of or improvements to facilities for intercollegiate athletics and student fitness, recreation, and sport activities at the Nebraska State Colleges. Section 13-2704 directs the State Treasurer to transfer \$250,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund on October 1 of 2012, 2013, and 2014. Commencing October 1, 2015, and each year thereafter, the State Treasurer is to transfer \$400,000 from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	0	0	0
Revenue:			
Transfer from Civic & Community Center Financing Fund	0	0	250,000
Investment interest	0	0	3,573
Total Revenue	0	0	253,573
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>0</u>	<u>0</u>	<u>253,573</u>
Highest month-ending cash balance	0	0	253,573
Lowest month-ending cash balance	0	0	0

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25070 – BOARD OF TRUSTEES CASH FUND (85-311)
EXPENDED IN PROGRAM 048**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts are transferred to this fund from the respective State College Cash Funds (25010, 25030 and 25040) based on each year's NeSIS (student information system) operating budget. Amounts are expended from the fund based on actual operating costs. Residual amounts from this activity remain in the fund to support future operating, equipment, or other capital costs associated with NeSIS. This fund is also utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State College System.

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See Fund Description.			

Fund Summary ⁽¹⁾	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance ⁽²⁾	6,516	6,738	159,890
Revenue:			
Fund transfers - net ⁽³⁾	0	886,806	546,228
Investment interest	222	3,222	5,524
Total Revenue	222	890,028	551,752
Total Expenditures	0	736,876	305,137
Ending Balance ⁽²⁾	<u>6,738</u>	<u>159,890</u>	<u>406,505</u>
Highest month-ending cash balance	6,738	678,478	709,586
Lowest month-ending cash balance	6,538	6,572	160,449

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

⁽³⁾Account 493100 & 493200 (NIS)

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25090 – SPECIAL PROJECTS CASH FUND
EXPENDED IN PROGRAM 921**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was administratively created to accommodate separate and distinct accounting for costs associated with implementation of a common student information system (NeSIS) with the University of Nebraska and migration of the Nebraska State College System to the University's financial/human resources system (SAP). A balance of \$1,500,000 was transferred from the Wayne State College Capital Projects Cash Fund (Fund 25041) in 2007-08 to support related costs.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	1,627,960	1,521,124	1,462,224
Revenue:			
Investment interest	55,261	40,088	33,699
Total Revenue	55,261	40,088	33,699
Total Expenditures	162,097	98,988	96,927
Ending Balance ⁽²⁾	<u>1,521,124</u>	<u>1,462,224</u>	<u>1,398,996</u>
Highest month-ending cash balance	1,649,742	1,538,831	1,465,176
Lowest month-ending cash balance	1,521,124	1,456,365	1,391,465

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 55010 – CHADRON STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 809**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Chadron State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees	2010-11	2011-12	2012-13
Room (85-408)			
Private – Edna Work Hall (per semester)	1,992	2,092	2,134
Private – all other (per semester)	1,806	1,896	1,990
Semi-private – Edna Work Hall (per semester)	1,326	1,392	1,420
Semi-private – all other (per semester)	1,205	1,265	1,328
Family housing (per month – varies by facility)	336 to 531	353 to 550	360 to 561
Board (per semester) (85-408) varies by meal plan	523 to 1,343	541 to 1,390	557 to 1,432
Facilities fee (per credit hour) (85-408)	14.50	14.95	16.00
Housing application fee	-0-	50.00	50.00

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	210,920	356,683	260,130

Revenue:			
Allotment from revenue bond trustee	2,580,000	2,365,000	2,365,000
Investment income and other	42	5,009	-2,782
Total Revenue	2,580,042	2,370,009	2,362,218

Expenditures:			
Operations & maintenance of revenue bond facilities	2,434,279	2,466,562	2,522,904
Total Expenditures	2,434,279	2,466,562	2,522,904

Ending Balance ⁽²⁾	<u>356,683</u>	<u>260,130</u>	<u>99,444</u>
Highest month-ending cash balance	359,169	294,021	398,393
Lowest month-ending cash balance	86,140	39,017	56,531

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55011 – CHADRON STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	254,952	262,702	269,684
Revenue:			
Investment income and other	7,750	6,982	6,437
Total Revenue	7,750	6,982	6,437
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>262,702</u>	<u>269,684</u>	<u>276,121</u>
Highest month-ending cash balance	262,702	269,684	276,121
Lowest month-ending cash balance	254,952	263,240	269,684

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 55012 – CHADRON STATE COLLEGE REVENUE BOND CONSTRUCTION FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55010) revolving fund was established as an investment mechanism for amounts generated by a revenue bond issue for capital project financing. Such amounts historically have been invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	0	0	0
Revenue:			
Transfer from revenue bond trustee	0	0	5,000,000
Investment income and other	0	0	40,162
Total Revenue	0	0	5,040,162
Expenditures:			
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>0</u>	<u>0</u>	<u>5,040,162</u>
Highest month-ending cash balance	0	0	0
Lowest month-ending cash balance	0	0	5,040,162

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-3 - PERU STATE COLLEGE

**FUND 55030 – PERU STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 829**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Peru State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees	2010-11	2011-12	2012-13
Room (85-408)			
Private (per semester – varies by facility)	1,833 or 2,151	1,925 to 2,258	2,021 to 2,371
Semi-private (per semester – varies by facility)	1,222 or 1,434	1,283 to 1,506	1,347 to 1,581
Apartments (per month – varies by facility)	359 to 447	379 to 512	398 to 538
Board (per semester) (85-408) varies by meal plan	400 to 1,350	416 to 1,404	431 to 1,474
Facilities fee (per credit hour) (85-408) ⁽¹⁾	14.00	16.00	18.00
Housing application fee (85-408)	-0-	50.00	50.00
Improper checkout fee	-0-	-0-	150.00
Late housing contract cancellation fee	-0-	-0-	150.00
Room change fee	-0-	25.00	35.00

Fund Summary ⁽²⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽³⁾	128,108	143,570	207,178
Revenue:			
Allotment from revenue bond trustee	800,000	1,100,000	1,150,000
Investment income and other	41,282	-25,469	5,277
Total Revenue	841,282	1,074,531	1,155,277
Expenditures:			
Operations & maintenance of revenue bond facilities	825,820	1,010,923	1,167,858
Total Expenditures	825,820	1,010,923	1,167,858
Ending Balance ⁽³⁾	<u>143,570</u>	<u>207,178</u>	<u>194,597</u>
Highest month-ending cash balance	290,602	338,950	200,906
Lowest month-ending cash balance	48,541	1,055	32,951

⁽¹⁾ Amount of fee credited to Fund 55030 for: 2010-11 2011-12 2012-13 Balance of fee credited to Fund 25030.
12.00 14.00 16.00

⁽²⁾ Per Nebraska Information System (NIS).

⁽³⁾ Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-3 - PERU STATE COLLEGE

FUND 55031 – PERU STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55030) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	639,093	660,938	678,538
Revenue:			
Investment income and other	21,845	17,600	15,234
Total Revenue	21,845	17,600	15,234
Transfer to revenue bond trustee	0	0	-150,000
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>660,938</u>	<u>678,538</u>	<u>543,772</u>
Highest month-ending cash balance	660,938	678,538	688,639
Lowest month-ending cash balance	641,332	662,317	539,798

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-4 - WAYNE STATE COLLEGE**FUND 55040 - WAYNE STATE COLLEGE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 839**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Funds credited to the Wayne State College Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center, residence facilities, and recreation center. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

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

Schedule of Fees	2010-11	2011-12	2012-13
Room (per semester) (85-408)			
Standard room	1,330	1,385	1,440
Premium room	2,330	2,425	2,520
Board (per semester) (85-408) varies by meal plan	507 to 1,440	522 to 1,485	540 to 1,540
Campus facilities fee (85-408) ⁽¹⁾			
Per credit hour	17.25	17.25	17.50
Maximum per semester	207.00	207.00	210.00
Housing application fee (85-408)	-0-	50.00	50.00
Parking permit fee (per year) (85-408) ⁽²⁾			
Annual 1 st vehicle	40.00	40.00	40.00
Annual 2 nd vehicle	20.00	20.00	20.00
Annual reserved – Hahn Administration Building	60.00	60.00	60.00
Semester	24.00	24.00	24.00
Summer only	13.00	13.00	13.00
Parking penalty	Varies	Varies	Varies

Fund Summary ⁽³⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽⁴⁾	276,398	331,496	516,758

Revenue:			
Allotment from revenue bond trustee	3,900,000	3,750,000	4,900,000
Investment income and other	6,661	153,248	156,543
Total Revenue	3,906,661	3,903,248	5,056,543

Expenditures:			
Operations & maintenance of revenue bond facilities	3,851,563	3,717,986	4,284,573
Total Expenditures	3,851,563	3,717,986	4,284,573

Ending Balance ⁽⁴⁾	<u>331,496</u>	<u>516,758</u>	<u>1,288,728</u>
Highest month-ending cash balance	403,352	1,259,746	3,598,877
Lowest month-ending cash balance	170,168	168,251	183,844

⁽¹⁾ Amount of fee credited to Fund 55040 for: 2010-11 2011-12 2012-13 Balance of fee credited to Fund 25040.
 15.25 15.25 15.50

⁽²⁾ 80% of fee proceeds credited to Fund 55040, balance credited to Fund 25040.

⁽³⁾ Per Nebraska Information System (NIS).

⁽⁴⁾ Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55041 – WAYNE STATE COLLEGE REVENUE BOND SURPLUS FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as an investment mechanism for revenue bond surplus funds normally invested with the Nebraska State College System revenue bond trustee. The fund is utilized to achieve higher rates of return on invested balances than available from investments available through the revenue bond trustee.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	3,238,923	4,255,283	4,368,596
Revenue:			
Transfer from revenue bond trustee	900,000	0	1,000,000
Investment income and other	116,360	113,313	108,167
Total Revenue	1,016,360	113,313	1,108,167
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>4,255,283</u>	<u>4,368,596</u>	<u>5,476,763</u>
Highest month-ending cash balance	4,255,283	4,368,596	5,476,763
Lowest month-ending cash balance	2,869,670	4,264,159	4,377,418

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-4 - WAYNE STATE COLLEGE

FUND 55042 – WAYNE STATE COLLEGE REVENUE BOND RESIDENCE LIFE FUND (85-411)

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This administratively created subsidiary (of Fund 55040) revolving fund was established as a mechanism to account separately for student housing deposits. When received, housing deposits were credited to the fund as revenue. Reductions to revenue are recorded when deposits are returned to students. In 2011-12, the college discontinued collection of housing deposits. The balance of the fund will be depleted as housing deposit refunds are made.

This fund was administratively created under authority of Sec. 81-1111.04. As such, there are no statutory provisions specifically governing transfers from the fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	27,700	89,413	29,200
Revenue:			
Net housing deposits / housing deposit (refunds)	61,713	-60,213	-18,200
Total Revenue	61,713	-60,213	-18,200
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance ⁽²⁾	<u>89,413</u>	<u>29,200</u>	<u>11,000</u>
Highest month-ending cash balance	114,777	89,213	29,200
Lowest month-ending cash balance	27,500	29,200	11,000

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 50-0 - BOARD OF TRUSTEES - NEBRASKA STATE COLLEGES

**FUND 55050 - STATE COLLEGE FACILITY FEE FUND (85-328)
 (Includes Subsidiary Funds 55060, 55070 & 55080)
 EXPENDED IN PROGRAMS 919 (Debt Service) and Various 900 Series Programs (Capital Projects)**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Revenue credited to the fund is derived from assessment of a facilities fee under authority of the Board of Trustees as well as interest on invested fund balances. Amounts accumulated in the fund are authorized to be expended to pay costs of capital improvement projects approved by the board. Beginning with FY 2006-07 and continuing through 2019-20, amounts ranging from \$200,000 for 2006-07, \$400,000 for 2007-08, \$600,000 for 2008-09, and \$1,200,000 for each of 2009-10 through 2019-20 were scheduled to be expended from the fund to retire bonds issued under authority of LB 605 (2006). The related bond issue financed capital improvement projects at the State College campuses. The balance of amounts accumulated in the fund is available to support other capital improvement projects approved by the board.

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

Schedule of Fees	2010-11	2011-12	2012-13
Facilities improvement fee (per credit hour)	10.00	10.00	10.00

Fund Summary ⁽¹⁾	2010-11	2011-12	2012-13
Beginning Balance ⁽²⁾	2,733,972	3,603,670	4,123,257
Revenue:			
Facilities improvement fee	2,030,188	2,022,748	2,089,124
Investment interest and other	109,643	108,489	109,169
Total Revenue	2,139,831	2,131,237	2,198,293
Expenditures:			
Debt service - LB 605 (2006) bonds	1,200,000	1,200,000	1,200,000
Capital improvement projects & related expenses	70,133	411,650	404,930
Total Expenditures	1,270,133	1,611,650	1,604,930
Ending Balance ⁽²⁾	<u>3,603,670</u>	<u>4,123,257</u>	<u>4,716,620</u>
Highest month-ending cash balance	4,423,519	4,720,174	5,930,596
Lowest month-ending cash balance	2,667,615	3,211,441	3,610,981

⁽¹⁾Per Nebraska Information System (NIS).

⁽²⁾Balances include all NIS cash fund asset accounts net of liabilities.

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25110 - THE UNIVERSITY CASH FUND (85-125) EXPENDED IN STATE-AIDED PROGRAMS (Includes fund 25210 - UNL Designated Cash)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska - Lincoln (UNL) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNL receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Undergraduate Tuition/SCH:			
Resident	198.25	208.25	216.00
Non-Resident	588.25	617.75	641.00
Graduate Tuition/SCH			
Resident	261.75	274.75	285.00
Non-Resident	705.75	741.00	768.75
First Professional Tuition/SCH:			
Resident	311.25	326.75	339.00
Non-Resident	775.25	814.00	844.50
NCTA Tuition/SCH:			
Resident	106.50	111.75	116.00
Non-Resident	212.75	223.50	232.00

Fund Summary¹	2010-11	2011-12	2012-13
Beginning Balance²	117,506,369	146,693,136	166,770,768

Revenue:			
Intergovernmental	3,182,310	3,168,777	3,206,655
Tuition, fees and other charges	125,983,229	144,513,139	156,825,536
Investment income and miscellaneous	58,945,861	52,037,170	50,790,645
Other financing sources	(6,315,503)	(4,095,299)	(6,696,469)
Total Revenue	181,795,897	195,623,787	204,126,367

Expenditures:			
State aided operations	144,994,554	158,646,180	172,672,648
Construction/renovation/equipment	7,614,576	16,899,975	14,638,278
Total Expenditures	152,609,130	175,546,155	187,310,926

Ending Balance^{2, 3}	<u>146,693,136</u>	<u>166,770,768</u>	<u>183,586,209</u>
Highest month-ending balance	183,680,268	205,671,376	240,460,590
Lowest month-ending balance	109,017,863	137,856,998	138,143,392

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25120 - THE TEMPORARY UNIVERSITY FUND (85-124)

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary University Fund consists of (1) the proceeds of investments of the permanent fund; (2) the rental of the university and agricultural college lands and the interest upon deferred payments on sale of the lands; (3) the rentals or income of lands or other property donated without particular uses being specified; and (4) such sums as may be from time to time appropriated for the use of the university. All money in this fund is used for the maintenance of the university, including buildings and permanent improvements.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
NA			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	140,202	46,495	65,900

Revenue:			
Other financing sources	556,293	219,405	1,188,931
Total Revenue	556,293	219,405	1,188,931

Expenditures:			
Operating expenses	650,000	200,000	1,185,000
Total Expenditures	650,000	200,000	1,185,000

Ending Balance	<u>46,495</u>	<u>65,900</u>	<u>69,831</u>
Highest month-ending balance	687,578	244,973	1,215,132
Lowest month-ending balance	46,495	65,900	50,368

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 25140 - UNIVERSITY OF NEBRASKA AT OMAHA CASH FUND (85-192)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 25230 - UNO Designated Cash**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Omaha (UNO) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNO receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Undergrad. Tuition/SCH			
Resident	180.75	189.75	196.75
Non Resident	532.75	559.50	580.50
Graduate Tuition/SCH			
Resident	225.25	236.50	245.25
Non Resident	592.75	622.50	645.75

<u>Fund Summary</u> ¹	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance ²	24,390,580	27,237,971	23,969,086

Revenue:			
Intergovernmental	1,846,274	1,884,816	1,152,523
Tuition, fees and other charges	58,963,400	64,069,257	71,405,610
Investment income and miscellaneous	3,485,305	2,391,697	2,852,316
Other financing sources	(5,857,099)	(5,769,059)	(2,842,026)
Total Revenue	58,437,880	62,576,711	72,568,423

Expenditures:			
State aid operations	53,705,203	61,683,946	65,617,387
Construction/renovation/equipment	1,885,286	4,161,650	3,056,253
Total Expenditures	55,590,489	65,845,596	68,673,640

Ending Balance ^{2, 3}	<u>27,237,971</u>	<u>23,969,086</u>	<u>27,863,869</u>
Highest month-ending balance	35,383,186	38,191,726	40,113,284
Lowest month-ending balance	14,063,347	17,382,336	7,492,397

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25150 - THE UNIVERSITY CASH FUND (85-125) EXPENDED IN STATE-AIDED PROGRAMS Includes Fund 2522 - UNMC Designated Cash

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The University of Nebraska Medical Center's (UNMC) cash fund revenue consists of tuition and fees collected from the students by the authority of the Board of Regents for university purposes. It also consists of interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. These cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

<u>Fund Summary</u> ¹	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance ²	45,807,082	46,030,365	53,243,372
Revenue:			
Tobacco Products Tax	10,670,402	10,764,800	10,857,200
Intergovernmental	17,550,275	18,586,641	19,385,821
Tuition, fees and other charges	46,372,282	58,197,704	59,725,320
Investment income and miscellaneous	3,978,792	4,433,777	9,340,490
Other financing sources	1,305,007	2,267,201	1,631,590
Total Revenue	79,876,758	94,250,123	100,940,421
Expenditures:			
State-aided operations	77,784,457	83,286,879	83,630,525
Construction/renovation/equipment	1,869,018	3,750,237	2,632,264
Total Expenditures	79,653,475	87,037,116	86,262,789
Ending Balance ^{2,3}	<u>46,030,365</u>	<u>53,243,372</u>	<u>67,921,004</u>
Highest month-ending balance	48,246,616	65,206,831	74,441,942
Lowest month-ending balance	23,562,268	34,198,540	40,402,833

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations and UNMC's depreciation reserve.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25150 - THE UNIVERSITY CASH FUND (85-125) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
College of Medicine/Sem.:			
Resident	12,847.00	13,490.00	13,996.00
Non Resident			
	30,125.00	31,631.00	32,817.00
Graduate/SCH			
Resident	261.75	274.75	285.00
Non Resident			
	705.75	741.00	768.75
College of Nursing/SCH			
<u>Baccalaureate</u>			
Resident	251.00	263.50	273.50
Non Resident	735.00	771.75	800.75
<u>Masters</u>			
Resident	403.25	423.50	439.50
Non Resident	793.50	833.25	864.50
<u>Beyond Masters</u>			
Residents	251.00	263.50	273.50
Non Residents			
	735.00	771.75	800.75
College of Pharmacy/Sem.:			
Resident	8,412.00	8,833.00	9,164.00
Non Resident	16,338.00	17,155.00	17,798.00
College of Dentistry/Sem.:			
Resident	10,535.00	11,062.00	11,477.00
Non Resident	24,368.00	25,586.00	26,545.00
Dental Hygiene/SCH:			
Resident	198.25	208.25	216.00
Non Resident	588.25	617.75	641.00
School of Allied Health/SCH:			
Resident		***** Varies By Program *****	
Non Resident		***** Varies By Program *****	
<u>Physical Therapists</u>			
Resident	5,641.00	5,924.00	6,146.00
Non Resident	10,298.00	10,813.00	11,218.00

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25160 – UNMC MEDICAL EDUCATION

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The UNMC Medical Education Fund was set up to account for required federal matching funds through the Nebraska Department of Health and Human Services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	0

Revenue:			
Cash	14,550,000	14,936,064	15,296,804
Total Revenue	14,550,000	14,936,064	15,296,804

Expenditures:			
Operations	14,550,000	14,936,064	15,296,804
Total Expenditures	14,550,000	14,936,064	15,296,804

Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	NA	NA	NA
Lowest month-ending balance	NA	NA	NA

AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION

**FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Central Administration Designated Cash Fund is utilized for plant fund and debt service activities. One and one-half percent (1.5%) of the University's tuition rate increase in 1998, 1999, 2000 and 2001 was earmarked to fund the University's debt service match as required by LB 1100 (1998). One percent (1%) of the University's tuition rate increase in 2007, 2008 and 2009 was earmarked to fund the University's debt service match as required by LB 605 (2005). These earmarked tuition funds are transferred into the fund, and the money is paid to a bond trustee for making principal and interest payments per LB 1100.

Tuition rate increase applicable to Fund 25200 for 2010-11, 2011-12, 2012-13: 0%

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Tuition rate increase	4.5%	4.5%	4.5%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,748,009	2,853,497	2,935,356
Revenue:			
Campus cash	11,000,000	11,000,000	11,000,000
Investment income	105,488	81,860	74,142
Other Financing Sources			
Total Revenue	11,105,488	11,081,860	11,074,142
Expenditures:			
Payment to bond trustee	11,000,000	11,000,000	11,000,000
Total Expenditures	11,000,000	11,000,000	11,000,000
Ending Balance	<u>2,853,497</u>	<u>2,935,357</u>	<u>3,009,498</u>
Highest month-ending balance	5,548,900	2,935,356	3,009,498
Lowest month-ending balance	2,757,633	2,859,447	2,941,282

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 25020 - UNIVERSITY OF NEBRASKA AT KEARNEY CASH FUND (85-1,123)
EXPENDED IN STATE-AIDED PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The major source of cash fund revenue at the University of Nebraska at Kearney (UNK) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNK receives interest income from invested university funds. Cash funds are expended for the general operation of state-aided programs with some allocations for physical plant maintenance, renovation and equipment.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Tuition/SCH:			
Undergraduate – Resident	160.25	168.25	174.50
Undergraduate - Non-resident	328.50	345.00	358.00
Graduate – Resident	198.75	208.75	216.50
Graduate - Non-resident	411.00	431.50	447.75

Fund Summary¹	2010-11	2011-12	2012-13
Beginning Balance²	18,254,734	20,254,676	23,714,660

Revenue:			
Intergovernmental	852,548	863,042	1,006,460
Tuition, fees, and other charges	25,385,176	28,339,791	29,707,977
Investment income and miscellaneous	1,229,758	498,531	806,393
Other financing sources	(1,879,496)	(1,469,845)	(1,522,411)
Total Revenue	25,587,986	28,231,519	29,998,419

Expenditures:			
State aided operations	23,588,044	24,727,280	26,581,947
Construction/renovation/equipment	0	44,255	549,979
Total Expenditures	23,588,044	24,771,535	27,131,926

Ending Balance²	20,254,676	23,714,660	26,581,152
Highest month-ending balance	25,434,741	31,675,733	39,946,610
Lowest month-ending balance	17,153,050	19,471,021	21,211,836

⁽¹⁾Fund Summary is reported on cash basis with no adjustments for fiscal year-end encumbrances.

⁽²⁾Balances include all cash fund asset accounts.

⁽³⁾Revenue account series 7130

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55110 - UNIVERSITY AUXILIARY ENTERPRISE FUND
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University of Nebraska-Lincoln are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.)

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Program & facility fee/sem. – UNL	462.90	482.00	518.00
Room and board/year – UNL	7,312.00	8,647.00	9,122.00
Technology fee/SCH – UNL	7.35	7.35	7.35
Room and board/sem. – NCTA	2,070	2,437	2,543
Academic/Student Fee/sem - NCTA	333.50	333.50	333.50

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	118,377,484	129,319,659	150,994,795

Revenue:			
Intergovernmental	244,663	28,437	29,656
Sales and other charges	223,365,406	250,288,234	228,056,755
Miscellaneous	88,983,275	92,613,874	91,367,174
Other financing charges	(1,712,937)	(3,318,006)	(2,043,583)
Total Revenue	310,880,407	339,612,539	317,410,002

Expenditures:			
Revolving operations	299,938,232	317,937,403	307,018,173
Total Expenditures	299,938,232	317,937,403	307,018,173

Ending Balance	<u>129,319,659</u>	<u>150,994,795</u>	<u>161,386,624</u>
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Highest month-ending balance	29,870,480	151,098,735	168,173,016
Lowest month-ending balance	80,142,181	115,468,491	132,453,782

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 55140 - UNIVERSITY OF NEBRASKA AT OMAHA REVOLVING FUND
EXPENDED IN REVOLVING PROGRAMS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University of Nebraska at Omaha are from continuing studies off-campus programs and departmental sales and services. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Student Activity/Sem.	15.90	16.32	16.32
Recreation/Student Ctr/Sem.	147.78+ 16.42/SCH	147.78+ 17.30/SCH	165.58+ 17.30/SCH
Technology Fee/SCH	9.00	9.00	9.00

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	16,766,469	20,224,869	23,395,097
Revenue:			
Intergovernmental	196,401	217,014	173,229
Sales and other charges	47,414,012	47,453,445	48,906,663
Miscellaneous	8,858,015	8,238,503	9,170,751
Other Financing Sources	446,356	350,628	(39,287)
Total Revenue	56,914,784	56,259,590	58,211,356
Expenditures:			
Revolving operations	53,456,384	53,089,362	54,168,611
Total Expenditures	53,456,384	53,089,362	54,168,611
Ending Balance	<u>20,224,869</u>	<u>23,395,097</u>	<u>27,437,842</u>
Highest month-ending balance	21,195,628	26,287,548	168,173,016
Lowest month-ending balance	11,870,546	15,065,919	132,453,782

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 55150 - UNIVERSITY OF NEBRASKA MEDICAL CENTER REVOLVING FUND
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University of Nebraska Medical Center are from continuing studies off-campus programs and departmental sales and services. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Student activity/sem.	5.00	5.00	5.00
Student health services/sem.	99.75	99.75	99.75
Facility fee/sem.	57.50	62.50	62.50

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	8,934,166	33,579,058	35,976,758

Revenue:			
Intergovernmental	1,241,333	1,475,977	1,313,249
Sales and other charges	100,422,015	84,260,523	97,122,497
Miscellaneous	6,178,445	17,124,122	15,971,558
Other financing sources	5,460,296	2,720,116	(131,749)
Total Revenue	113,302,089	105,580,738	114,275,555

Expenditures:			
Revolving operations	88,657,197	103,183,038	101,852,822
Total Expenditures	88,657,197	103,183,038	101,852,822

Ending Balance	<u>33,579,058</u>	<u>35,976,758</u>	<u>48,399,491</u>
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Highest month-ending balance	37,840,813	41,484,959	68,697,189
Lowest month-ending balance	6,131,802	14,024,462	35,871,378

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55190 - UNIVERSITY OF NEBRASKA TRACTOR TEST FUND* (2-2705)
EXPENDED IN TRACTOR TESTING**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Fees collected for the testing of tractors by the Nebraska Tractor Testing Laboratory are deposited into this fund. The fund is to be used by the Nebraska Tractor Testing Laboratory to defray the expenses of testing tractors.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Tractor testing fees (2-2705)	varies	varies	varies

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	361,256	259,666	309,259
Revenue:			
Tractor testing charges	523,054	854,777	1,006,550
Interest income	11,773	1,478	20,337
Other	18,803	-871	10,182
Total Revenue	553,630	855,384	1,037,069
Expenditures:			
Tractor testing operations	655,220	805,791	929,357
Total Expenditures	655,220	805,791	929,357
Ending Balance	<u>259,666</u>	<u>309,259</u>	<u>416,971</u>
Highest month-ending balance	449,394	476,303	742,174
Lowest month-ending balance	232,630	218,232	336,556

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN REVOLVING OPERATIONS**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Revolving funds at the University of Nebraska at Kearney are from continuing studies off-campus programs and departmental sales and services. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Facility Fee/SCH	6.00	6.00	6.00
Student Activity Fee/Sem.	14.00	14.00	14.00
Student Event Fee/Sem.	62.00	62.00	62.00
Student Health Fee/Sem.	80.00	80.00	80.00
Board/Sem.	1,783.00	1,868.00	1,962.00
Room/Sem.	1,820.00	1,911.00	1,911.00
Technology Fee/SCH	10.00	10.00	10.00
Union Renovation/Sem.	50.00	50.00	50.00

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	11,717,786	13,191,761	12,300,781

Revenue:			
Intergovernmental	38,126	40,012	41,392
Sales and other charges	9,737,105	10,783,902	9,990,940
Miscellaneous	8,448,325	8,086,678	8,969,153
Other financing sources	88,067	132,664	80,319
Total Revenue	18,311,623	19,043,256	19,081,804

Expenditures:			
Revolving operations	16,837,648	19,934,236	17,775,303
Total Expenditures	16,837,648	19,934,236	17,775,303

Ending Balance	13,191,761	12,300,781	13,607,282
Highest month-ending balance	14,521,715	16,831,547	18,559,405
Lowest month-ending balance	9,472,362	12,016,058	10,705,959

AGENCY 52 - NEBRASKA STATE FAIR BOARD

**FUND 25290- STATE FAIR SUPPORT AND IMPROVEMENT CASH FUND (2-108)
EXPENDED IN PROGRAM 694**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Fair Support and Improvement Cash Fund was established to receive and disburse the state lottery proceeds designated for the Nebraska State Fair and matching funds from the most populous city within the county in which the state fair is located. The fund is to be expended by the State Fair Board to provide support for operating expenses and capital facility enhancements, including new construction and other exhibition facility improvements and enhancement. Prior to FY07-08, funding was processed through a state distributive fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Lottery distributions/city match (Section III-24, Nebraska Constitution)	10%	10%	10%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	972,492	895,000	1,008,669
Revenue:			
Lottery distributions/City match	3,155,534	3,557,507	3,951,471
Interest	7,970	6,661	5,164
Miscellaneous			
Total Revenue	3,163,504	3,564,168	3,956,635
Expenditures:			
State Fair	3,240,996	3,450,499	3,853,458
Total Expenditures	3,240,996	3,450,499	3,853,458
Ending Balance	895,000	1,008,669	1,111,846
Highest month-ending balance	895,000	1,008,669	1,111,846
Lowest month-ending balance	47	102	108

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226)
EXPENDED IN PROGRAM 79**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Real Property Appraiser Fund is used by the Real Property Appraiser Board to carry out their duties of regulating real property appraisers. There are five classes of real property appraisers: trainee, registered, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance of registrations, licenses and certificates.

Transfers from this fund to the General Fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	201,410	324,538	279,438

Revenue:			
Certified appraiser renewal	210,575	147,000	201,025
Registered appraiser renewal	26,125	4,800	3,300
Licensed appraiser renewal	28,800	24,300	26,400
Application fees	19,000	23,425	25,500
Investment income	9,252	8,630	7,934
Other	24,502	24,952	36,116
Transfer to the General Fund	(14,559)	0	0
Total Revenue	303,695	233,107	300,275

Expenditures:			
Personal services	131,570	167,735	138,961
Operating expenses	38,116	96,352	101,917
Travel expenses	10,881	12,791	13,224
Capital outlay	0	1,330	0
Total Expenditures	180,567	278,208	254,102

Ending Balance	<u>324,538</u>	<u>279,438</u>	<u>325,610</u>
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Highest month-ending cash balance	401,299	401,506	448,333
Lowest month-ending cash balance	177,326	273,862	238,735

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226), Cont'd.
EXPENDED IN PROGRAM 79**

<u>Schedule of Fees and Taxes</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Mailing Labels (76-2241)	\$ 35	\$ 35	\$ 0
Appraiser List (76-2241)	10	10	0
USPAP Book (plus tax) (76-2241)	20	20	25
Federal Registry Fee (76-2241)	25	40	40
Corporate Certificate Fee (76-2241)	25	25	25
Application (76-2241)	150	150	150
Temporary application (76-2241)	100	100	100
Initial Annual Fee (76-2241)			
Registered appraiser	300	300	300
Licensed residential appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Renewal Fee (76-2241)			
Registered appraiser	300	300	300
Licensed residential appraiser	300	300	300
Certified residential/general appraiser	300	300	300
Temporary Credential Fee (76-2241)			
Licensed residential appraiser	50	50	50
Certified residential/general appraiser	50	50	50
Late Fees (76-2241)	25	25	25
per month beginning Dec. 1			
Course Review (76-2241)			
Pre education	50	50	50
Continuing education	25	25	25
CE renewal	10	10	10

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

FUND 25320 – APPRAISAL MANAGEMENT COMPANY FUND (76-3219) EXPENDED IN PROGRAM 79

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Appraisal Management Company Fund is used by the Real Property Appraiser Board to carry out their duties of regulating appraisal management companies pursuant to the Appraisal Management Company Registration Act. Revenue to this fund is generated mainly through application and registration fees.

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

Schedule of Fees and Taxes	<u>2011</u>	<u>2012</u>	<u>2013</u>
Application fee (76-3206)		350	350
Registration fee – new (76-3206)		2,000	2,000
Registration fee – renewal (76-3206)		1,500	1,500
Late renewal fee per month (76-3206)		25	25

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	0	184,632

Revenue:			
Application fees		28,350	10,500
Registration fees - new		158,000	62,000
Registration fees - renewal		0	0
Investment income		1,350	4,900
Other		200	0
Total Revenue	0	187,900	77,400

Expenditures:			
Personal services			
Operating expenses		3,268	27,628
Travel expenses			
Capital outlay			
Total Expenditures	0	3,268	27,628

Ending Balance	<u>0</u>	<u>184,632</u>	<u>234,404</u>
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Highest month-ending cash balance	0	184,632	234,404
Lowest month-ending cash balance	0	0	190,392

AGENCY 54 - STATE HISTORICAL SOCIETY

FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02) EXPENDED IN PROGRAM 648

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

Money deposited in this fund comes from a variety of sources. For example, funds from photocopying and photo reproduction are used to pay for the cost of providing the service. Contractual services such as conservation treatments of historic objects and the archeological surveys provided for the Department of Roads prior to highway construction are also paid from this fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Admissions (82-108):			
Adult (excluding Fort Robinson)	\$3	\$3	\$3
Children (excluding Fort Robinson)	\$1	\$1	\$1
Group per person (excluding Fort Robinson)	\$2	\$2	\$2
National Park Service Golden Eagle Pass (Chimney Rock)	\$2	\$2	\$2
Fort Robinson Adult	\$2	*	\$2
Fort Robinson Child	50¢	*	free
Fort Robinson Group per person	\$1	*	\$1
*2012 tourist season offered free admission			
Photocopy and photo reproduction (82-108)	actual cost	actual cost	actual cost

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	342,103	368,617	249,736

Revenue:			
Professional services	531,485	622,964	896,547
Other/Transfers	193,268	-86,854	91,424
Reproductions, publications, materials	57,913	64,435	69,363
Interest	10,246	5,010	5,013
Store Sales	239,303	222,297	237,659
Donations/Contributions	99,638	85,189	117,405
Other Private Sources/Admissions	48,766	43,939	33,476
Reimbursable non-govt. sources	183,662	168,178	345,404
Total Revenue	1,364,281	1,125,158	1,796,291

Expenditures:			
Personal Services	489,045	663,378	803,301
Operating expenses	758,999	535,178	713,679
Travel expenses	34,546	32,424	50,434
Capital outlay	55,177	13,059	25,775
Total Expenditures	1,337,767	1,244,039	1,593,189

Ending Balance	<u>368,617</u>	<u>249,736</u>	<u>452,838</u>
Highest month-ending balance	361,014	245,216	358,459
Lowest month-ending balance	202,563	110,335	118,960

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25610 - HISTORICAL LANDMARK CASH FUND
EXPENDED IN PROGRAM 648**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The State Historical Society accepts contributions from local communities for the purchase of historical markers which are placed along public roads and highways. The purchase of the markers through the Historical Society, required by statute, ensures uniform quality and marker design.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None.		Actual cost of the markers (82-120)	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	32,153	17,337	13,795
Revenue:			
Reimbursable non-govt. sources/Other	28,824	18,219	13,025
Total Revenue	28,824	18,219	13,025
Expenditures:			
Markers	43,640	21,761	18,200
Total Expenditures	43,640	21,761	18,200
Ending Balance	<u>17,337</u>	<u>13,795</u>	<u>8,620</u>
Highest month-ending balance	24,718	16,667	14,328
Lowest month-ending balance	16,747	7,444	4,099

AGENCY 56 - NEBRASKA WHEAT BOARD

**FUND 29500 - NEBRASKA WHEAT DEVELOPMENT, UTILIZATION &
MARKETING FUND (2-2317)
EXPENDED IN PROGRAM 381**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wheat Development, Utilization and Marketing fund receives funding from the excise tax on wheat sold in Nebraska as authorized under Section 2-2311. The fund finances all operations of the Nebraska Wheat Board, including wheat development, utilization and marketing efforts and agency staffing and operating expenses. The Wheat Board is statutorily charged with protecting and fostering the economic health of the state's wheat producing areas and the wheat economy of the state. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Wheat excise tax (2-2311)	1.25¢/bushel	1.25¢/bushel	4/10% of net market value

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	588,895	522,045	339,971
Revenue:			
Grain and Seed Tax	1,030,804	803,279	873,444
Interest	26,109	15,435	12,174
Miscellaneous	19,691	6,717	8
Total Revenue	1,076,604	825,431	885,626
Expenditures:			
Wheat Board	1,143,454	1,007,505	1,052,008
Total Expenditures	1,143,454	1,007,505	1,052,008
Ending Balance	522,045	339,971	173,589
Highest month-ending balance	1,015,344	785,197	772,998
Lowest month-ending balance	519,322	337,258	170,822

AGENCY 57 - OIL & GAS CONSERVATION COMMISSION

FUND 25710 - OIL & GAS CONSERVATION FUND (57-919) EXPENDED IN PROGRAM 335

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Oil & Gas Conservation fund finances the activities of the Oil and Gas Conservation Commission. The primary source of revenue is the oil and gas conservation tax, which is assessed on the value at the well, of all oil and gas sold in Nebraska not to exceed fifteen mills on the dollar. The mill levy is adjusted by the Commission. Other sources of revenue include fees for new drilling wells, well abandonment, and applications requiring a public hearing.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Oil & Gas mill levy (57-919)	2	2	4
Drilling fee (57-906)	\$200	\$200	\$200
Abandonment fee (57-906)	\$100	\$100	\$100
Public Hearing fee (57-911(7))	\$250	\$250	\$250

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	862,717	717,972	660,182

Revenue:			
Oil & Gas Conservation Tax	368,243	463,463	415,713
General business fees	42,310	46,663	43,205
Investment interest	26,581	17,129	13,289
Miscellaneous/Transfers out	-41,489	8,478	386
Total Revenue	395,645	535,733	472,593

Expenditures:			
Personal services	460,564	460,924	522,618
Operating expenses	68,758	87,791	100,664
Travel expenses	11,068	16,119	16,534
Capital outlay	0	28,689	1,785
Total Expenditures	540,390	593,523	641,601

Ending Balance	<u>717,972</u>	<u>660,182</u>	<u>491,174</u>
Highest month-ending balance	829,500	679,896	627,069
Lowest month-ending balance	699,182	586,526	462,115

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82**

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Engineers and Architects Regulation Fund is the operating fund for the Board of Engineers and Architects. This fund receives all registration, examination and late payment fees established by the Board. The Board collects these fees to cover the expenses of administering the agency.

Transfers from the fund are not authorized under existing law. Pursuant to LB 3, First Special Session, 2009, transfers were allowed to be made to the General Fund at the direction of the Legislature. That provision expired June 30, 2011.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
<u>Architects:</u>			
Reinstatement application filing fee:	\$200	\$200	\$200
Comity license application fee:	\$200	\$200	\$150
License renewal fee (every two years):	\$ 90	\$ 90	\$ 90*
Late renewal penalty (per month): (maximum of \$ 90)	\$ 9	\$ 9	\$ 9
Emeritus status (retired): (per year)	\$ 25	\$ 25	\$ 25
<u>Engineers:</u>			
Reinstatement application filing fee:	\$200	\$200	\$200
Comity license application fee:	\$200	\$200	\$150
Engineer Intern (EI) enrollment application:	\$ 30	\$ 30	\$ 30
Fundamentals of Engineering examination fee:	\$ 0		
Fundamentals of Engineering exam retake fee:	\$ 30	\$ 30	\$ 30
Principles & Practice of Engineering exam fee:	\$ 30	\$ 30	\$ 30
Principles & Practice of Engineering retakes fee:	\$ 30	\$ 30	\$ 30
License renewal fee (every two years):	\$ 90	\$ 90	\$ 90*
Late renewal penalty (per month): (maximum of \$ 90)	\$ 9	\$ 9	\$ 9
Emeritus status (retired): (per year)	\$ 25	\$ 25	\$ 25
Structural Engineer by equivalency: (provision expired Jan. 1, 2011)	\$0		
<u>Other Fees:</u>			
Certificate of Authorization application (organization):	\$200	\$200	\$200
Certificate of Authorization renewal (organization): (every two years)	\$200	\$200	\$200
Temporary Permit fee: (valid for one project up to one year)	\$300 \$ 0	\$300 \$ 0	\$300 \$ 0
Duplicate Wall Certificate: (Engineers or Engineer-Interns)	\$ 25	\$ 25	\$ 25
Returned check fee:	\$ 30	\$ 30	\$ 30
Verification of examination or licensure:	\$ 0	\$ 0	\$ 0

*Will change to \$80 effective July 1, 2013

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82, cont'd.**

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	739,761	770,136	895,175
Revenue:			
Professional and Technical Services	38,000	35,651	28,861
Engineer Intern Enrollment Applications	630	1,230	1,440
Fundamentals of engineering exam (FE)	1,860	2,070	2,160
Engineer examinations	6,120	5,610	6,510
Architect examinations	0	0	0
Engineer Professional	73,530	77,056	63,500
Architect Professional	20,800	19,600	15,500
Engineer renewals	285,545	270,130	305,990
Architect renewals	67,050	73,055	70,650
Miscellaneous	276	150	200
Authorization Certificate	38,800	47,600	45,200
Authorization Certificate Applications	68,525	129,675	83,850
Temporary Registration	3,200	2,800	2,700
Emeritus	9,865	10,475	10,900
Investment interest	26,172	21,784	22,797
Late payment penalty	4,266	5,060	5,094
Miscellaneous Adjustments	-11	0	0
Sale of Surplus Property	607	202	0
Rosters	275	350	365
Reimbursement Nongovernmental Sources	10,227	1,029	814
Operating Transfers Out	-39,745	0	1,040
Total Revenue	615,992	703,527	667,571
Expenditures:			
Salaries	270,694	291,986	310,964
Per Diems	12,900	11,880	16,380
Benefits	73,494	62,350	64,404
Operating Expenses	199,514	186,800	192,280
Travel	21,377	23,864	21,935
Capital Outlay	7,638	1,608	2,997
Total Expenditures	585,617	578,488	608,960
Ending Balance	<u>770,136</u>	<u>895,175</u>	<u>983,786</u>
Highest month-ending balance	902,115	939,972	1,103,899
Lowest month-ending balance	665,024	693,494	830,531

AGENCY 59 - BOARD OF GEOLOGISTS

FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524) EXPENDED IN PROGRAM 159

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Geologists Regulation Fund was established to pay for expenses incurred in the implementation of the Geologists Regulation Act. Fees are authorized under section 81-3527 and include application, certification and licensing fees as established by the Board.

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Application fee (PG, Reciprocity, Geologist-Intern):	\$ 50	\$ 50	\$ 50
Certificate of Authorization for Organization:	\$ 100	\$ 100	\$ 100
Licensing fee:	\$ 240	\$ 240	\$ 240
Temporary licensing fee:	\$ 175	\$ 175	\$ 175
License renewal fee (annual):	\$ 75	75	\$ 75
Late renewal penalty (per month-maximum of \$ 75):	\$ 7.50	\$ 7.50	\$ 7.50
Emeritus Fee:	\$ 25	\$ 25	\$ 25
ASBOG exam administration fee:	\$ 35	\$ 35	\$ 35
Duplicate wall certificate:	\$ 25	\$ 25	\$ 25
Licensee listing:	\$ 25	\$ 25	\$ 25
Returned check fee:	\$ 30	\$ 30	\$ 30

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	57,456	56,520	58,464

Revenue:			
Registration/licensing/exam fees	27,035	31,468	28,785
Miscellaneous revenues	1,413	25	486
Investment Interest	1,950	1,570	1,473
Operating Transfers Out	-1,650	0	0
Due to Vendor	0	(183)	0
Total Revenue	28,748	33,063	30,744

Expenditures:			
Operations	28,188	27,484	21,479
Travel	1,496	3,635	2,118
Total Expenditures	29,684	31,119	23,597

Ending Balance	<u>56,520</u>	<u>58,464</u>	<u>65,611</u>
Highest month-ending balance	65,936	69,693	71,541
Lowest month-ending balance	49,584	49,282	51,557

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-1334) EXPENDED IN PROGRAM 516

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Agricultural Alcohol Fuel Tax Fund is established in law to be used for the following: 1) encouraging the production of ethanol and the marketing of blended fuels; sponsoring research regarding the uses of ethanol; 2) promotion of air quality programs that encourage the use of ethanol; 3) promotion of ethanol as a replacement for imported oil; 4) participation in the development and passage of federal legislation that benefits ethanol use and production; 5) monitoring contracts and 6) the solicitation of federal funds. The fund receives revenue from a checkoff on non-highway use fuel tax refunds and expends the proceeds to support Ethanol Board functions, including agency staffing and office expenses. Section 66-1334 provides that the Fund may not be lapsed to the General Fund, but allows for transfers to the Ethanol Production Credit Cash Fund as directed by the Legislature.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Checkoff - Non-highway fuel tax refunds (66-487)	1.25¢/gal.	1.25¢/gal.	1.25¢/gal.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	187,430	196,173	298,146

Revenue:			
Motor Vehicle Fuel Tax	524,155	549,335	503,724
Interest	8,022	6,361	6,696
Miscellaneous	51,724	11,490	8,550
Transfers out	-28,016	0	0
Total Revenue	555,885	567,186	518,970

Expenditures:			
Ethanol Board	547,142	465,213	545,644
Total Expenditures	547,142	465,213	545,644

Ending Balance	<u>196,173</u>	<u>298,146</u>	<u>271,472</u>
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Highest month-ending balance	330,498	312,965	313,509
Lowest month-ending balance	198,024	196,262	262,307

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 26020 - ETHANOL PRODUCTION INCENTIVE CASH FUND (66-1345)

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Ethanol Production Incentive Cash Fund was established to pay for ethanol production tax credits authorized in Section 66-1344. Ethanol production credits were given in the form of a transferable, non-refundable fuel tax credit coupon and the Ethanol Production Incentive Cash Fund is used to reimburse the Highway Trust Fund for decreased revenue as a result of the ethanol production credits. The State Treasurer was authorized to make transfers from the Ethanol Production Incentive Cash Fund to the Highway Trust Fund, based upon information provided by the Department of Revenue regarding the amount of motor fuel tax not collected as a result of ethanol production tax credits. The fund was not used for any agency operating costs. An excise tax on corn and grain sorghum and transfers from the General Fund, Cash Reserve Fund and Petroleum Release Remedial Action Cash Fund were revenue sources for this fund. The ethanol production credit program ended in June 2012 and the fund was closed out in FY12-13.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Corn excise tax (66-1345.01)	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel	7/8 of 1 cent? bushel
Grain Sorghum excise tax (66-1345.01)	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel	7/8 of 1 cent/ bushel
General Fund transfer (66-1345)	5,500,000	3,500,000	0
Cash Reserve Fund transfer (84-612)	0	up to \$12,000,000	0
Transfers from Petroleum Release Remedial Action Cash Fund (66-1519)	\$1,500,000	\$1,500,000	0

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,188,657	2,951,361	1,207,960
Revenue:			
Transfers to Highway Trust Fund	-27,357,658	-28,796,732	-4,524,281
Interest	176,645	126,106	31,681
Operating transfers in	7,028,016	14,461,676	0
Grain and Seed Tax	13,905,865	12,462,626	3,774,393
Miscellaneous	973	1,302	-490,000
Motor Vehicle Fuels Tax	8,863	1,620	247
Total Revenue	-6,237,296	-1,743,402	-1,207,960
Expenditures:	0	0	0
Total Expenditures	0	0	0
Ending Balance	2,951,361	1,207,960	0
Highest month-ending balance	8,457,474	7,166,883	4,222,054
Lowest month-ending balance	1,365,557	717,569	0

AGENCY 61 - DAIRY INDUSTRY DEVELOPMENT BOARD

**FUND 26100 - DAIRY INDUSTRY DEVELOPMENT FUND (2-3960)
EXPENDED IN PROGRAM 114**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dairy Industry Development Fund is to be used for the administration of the Dairy Industry Development Act, including advertising and promotion, market research, nutrition and product research and development, and nutrition and education programs. The fund receives the mandatory checkoff on all milk produced in Nebraska for commercial use. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Commercial milk checkoff (2-3958)	10 cents per hundredweight	10 cents per hundredweight	10 cents per hundredweight

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	89,216	176,020	87,234
Revenue:			
Dairy Industry checkoff	1,161,216	1,165,293	1,166,946
Investment interest	3,483	4,284	1,783
Miscellaneous	85,135	208	354
Total Revenue	1,249,834	1,169,785	1,169,083
Expenditures:			
Dairy Industry Development Board	1,163,030	1,258,571	1,168,787
Total Expenditures	1,163,030	1,258,571	1,168,787
Ending Balance	<u>176,020</u>	<u>87,234</u>	<u>87,530</u>
Highest month-ending balance	273,651	180,649	105,614
Lowest month-ending balance	83,256	86,442	79,251

AGENCY 62 - BOARD OF EXAMINERS FOR LAND SURVEYORS

FUND 26210- LAND SURVEYORS EXAMINERS' FUND (81-8,110.07) EXPENDED IN PROGRAM 83

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Land Surveyors Examiners' Fund is the operations fund for this agency. The Board charges fees for examination, renewals and registration of land surveyors and utilizes proceeds to cover operation expenses. The agency is responsible for ensuring that only qualified land surveyors are allowed to practice in the state of Nebraska. In July of 1986, the agency started a biennial renewal policy in order to reduce processing expenses.

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Surveyor registration application fee (81-8,118):	\$ 40	\$ 40	\$ 40
Surveyor-in-training registration application fee (81-8,118):	\$ 40	\$ 40	\$ 40
Surveyor biennial renewal fee (81-8,118):	\$ 100	\$ 100	\$ 100
Surveyor-in-training renewal fee (81-8,118):	\$ 20	\$ 20	\$ 20
Application for inactive classification fee (81-8,119.01):	\$ 50	\$ 50	\$ 50
Inactive classification renewal fee (81-8,119.01):	\$ 50	\$ 50	\$ 50
Late renewal fee (81-8,118):	10%/mo.	10%/mo.	10%/mo.
Duplicate Certificate of Registration:	\$ 50	\$ 50	\$ 50

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2010-13</u>
Beginning Balance	37,451	53,757	40,636

Revenue:			
Registration Fee/Renewal Fee	31,945	1,266	33,853
Ltd Liability Co. Fee	225	225	275
Examination Fee/Re-Examination Fee	0	0	0
Investment interest	1,502	1,277	1,180
Penalties	0	0	0
Operating Transfers Out	-1,494	0	0
Application Fees	1,330	1,480	1,210
Total Revenue	33,508	4,248	36,518

Expenditures:			
Operating Expenses	15,033	14,376	14,811
Travel	2,169	2,993	2,155
Total Expenditures	17,202	17,369	16,966

Ending Balance	<u>53,757</u>	<u>40,636</u>	<u>60,188</u>
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Highest month-ending balance	59,042	52,630	63,897
Lowest month-ending balance	33,042	40,814	37,327

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

**FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111)
EXPENDED IN PROGRAM 84**

Legislative Fiscal Analyst: Mike Lovelace @ 471-0050

The Public Accountants' Fund is used exclusively by the Board of Public Accountancy to carry out their duties of licensing and regulating certified public accountants (CPAs) and public accountants (PAs). Revenue to this fund is generated mainly through permit fees assessed against the accounting profession.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See following page for schedule.			

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	435,761	437,124	497,036

Revenue:			
CPA permit to practice	236,300	252,820	282,015
CPA inactive registration	54,960	60,080	34,105
CPA examinations	2,985	1,980	2,505
Investment income	11,328	9,016	9,263
Other	98,800	102,680	81,582
Transfer to the General Fund	(21,690)	-	-
Total Revenue	382,683	426,576	409,470

Expenditures:			
Personal services	233,463	233,009	216,444
Operating expenses	127,585	116,690	136,270
Travel expenses	20,043	15,810	27,004
Capital outlay	229	1,155	4,570
Total Expenditures	381,320	366,664	384,288

Ending Balance (Fund Equity)	<u>437,124</u>	<u>497,036</u>	<u>522,218</u>
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Highest month-ending cash balance	424,920	494,999	520,882
Lowest month-ending cash balance	213,226	238,095	279,030

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
CPA examination (1-119) *	\$983	\$983	\$983
CPA reexamination (1-120) **: <ul style="list-style-type: none"> All parts 3 parts 2 parts 1 part 	933 725 492 296	933 725 492 296	933 725 492 296
CPA reciprocity (1-124)	200	200	400
CPA permit to practice (1-136)	200 (2 yr.)	200 (2 yr.)	200 (2 yr.)
CPA inactive registration (1-136)	80 (2 yr.)	80 (2 yr.)	80 (2 yr.)
CPA partnership permit (1-136)	50	50	50
PA permit to practice (1-136)	200 (2 yr.)	200 (2 yr.)	200 (2 yr.)
PA inactive registration (1-136)	80 (2 yr.)	80 (2 yr.)	80 (2 yr.)
PA partnership permit (1-136)	50	50	100
Corporation annual permit (1-136)	50	50	100
Office registration (1-135)	25	25	50
LLC limited liability company permit to practice (1-136)	50	50	100
LLC limited liability partnership permit to practice (1-136)	50	50	100
PC certif. of registration (21-2216)	25	25	25
LLC certificate of registration (21-2216)	25	25	25
Miscellaneous: <ul style="list-style-type: none"> Annual register Bad check processing Certificate reissuance FAX requests Photocopies 	5 25 15 2.50/page .25/page	5 25 15 2.50/page .25/page	5 25 15 2.50/page .25/page

* In April 2004 the Uniform CPA Examination went from a paper/pencil examination conducted twice a year by the Board to a Computerized Based Test (CBT) conducted mostly throughout the year at authorized Prometric Test Centers. A \$160 initial application fee is paid to CPA Exam Services for application review while the Board collects a \$15 administrative fee. Other examination fees collected by the AICPA, NASBA, and Prometric include costs associated with the administration and scoring of the CBT.

** Cost will depend on what sections of the four part CBT examination is taken. The cost includes administration fees and examination fees.

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26410 - NEBRASKA STATE PATROL DRUG CONTROL AND EDUCATION CASH FUND (28-429) EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Drug Control and Education Cash Fund was created by Laws 1977, LB38. Section 28-429 states that the fund shall be used for the purposes of obtaining evidence for enforcement of any state law relating to the control of drug abuse and to develop and conduct drug education activities in cooperation with elementary and secondary schools (DARE) and with County Drug Law Enforcement and Education Fund Boards.

Section 77-4303 sets the tax rates imposed on marijuana and controlled substances as follows:

Marijuana = \$100 per ounce or portion thereof;
 Controlled substance customarily sold by weight or volume = \$150 per gram or portion thereof;
 Controlled substance not customarily sold by weight = \$500 per fifty dosage units or portion thereof.

Under section 77-4310.01, a portion of these taxes is credited to the Nebraska State Patrol Drug Control and Education Cash Fund. See Schedule of Fees and Taxes below for the amount.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$36,500 in FY09-10, and \$74,450 in FY10-11, from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Drug Tax Proceeds (77-4310.01)	45%	45%	45%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	122,359	52,115	53,553
Revenue:			
Drug taxes	891	0	8,901
Investment income	3,714	1,438	1,491
Operating Transfers Out	(74,450)	0	0
Total Revenue	(69,845)	1,438	10,392
Expenditures:			
Operating Expenses	400	0	0
Travel	0	0	0
Total Expenditures	400	0	0
Ending Balance	<u>52,115</u>	<u>53,553</u>	<u>63,945</u>
Highest month-ending balance	124,034	62,454	63,945
Lowest month-ending balance	52,115	52,259	62,580

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26430 - CARRIER ENFORCEMENT CASH FUND (81-2004.01)
EXPENDED IN PROGRAM 205**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Carrier Enforcement Cash Fund was created by Laws 2007, LB322. The fund consists of fund transfers made each fiscal year from the Roads Operations Cash Fund as authorized through the budget process.

Section 81-2004.01 states that this fund shall only be used to pay the costs associated with the operation of the Carrier Enforcement Division of the State Patrol, except that fund transfers may be authorized each fiscal year through the budget process from this fund to the Nebraska Public Safety Communication System Cash Fund to pay carrier enforcement's share of the costs of the Nebraska Public Safety Communication System. Such a transfer of \$378,141 was authorized by Laws 2007, LB321, and it occurred in FY2008-09.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB 1, transferred \$446,890 in FY09-10, and \$459,035 in FY10-11, from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfers (81-2004.01)	-- See <i>Net Transfers In</i> Below For Actual Amounts --		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,435,205	4,809,693	1,445,172

Revenue:			
Net Transfers In	7,500,000	4,279,917	7,145,123
Investment and Miscellaneous Income	158,108	80,146	26,029
Operating Transfers Out	(459,035)	(926,664)	0
Total Revenue	7,199,073	3,433,399	7,171,152

Expenditures:			
Salaries and Benefits	5,593,040	5,530,482	5,812,272
Operating Expenses	799,096	893,834	906,704
Travel	15,466	14,064	16,873
Capital Outlay	416,983	360,376	875,869
Total Expenditures	6,824,585	6,798,756	7,611,719
Miscellaneous Adjustments	0	837	0

Ending Balance	<u>4,809,693</u>	<u>1,445,172</u>	<u>1,004,606</u>
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Highest month-ending balance	5,479,599	5,249,955	1,696,822
Lowest month-ending balance	3,774,664	642,728	229,368

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02) EXPENDED IN PROGRAM 100

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Cash Fund was created by Laws 1986, LB851. Section 81-2004.02 states that money from this fund shall be used to defray expenses incident to the administration of the Nebraska State Patrol.

Allowable uses of the fund include defraying the cost of:

- (1) The vehicle identification inspection program;
- (2) Investigations of odometer & motor vehicle fraud, motor vehicle licensing violations, & motor vehicle theft; and
- (3) Other investigative expenses when money is specifically appropriated by the Legislature for such purposes.

This fund receives revenues from fees for criminal history checks, vehicle titling fees, identification inspections, and concealed handgun permits. See table below for amounts. There are various transfers into this fund, the largest transfer being the contract with the Department of Roads for State Troopers to patrol construction zones.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$250,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
National Criminal History Record Check (29-3524) Total fee = \$38, FBI receives \$17.25 * FBI charge lowered to \$14.50 March 2012	\$20.75	23.50*	23.50
National Criminal History Adoption and Volunteer Checks (29-3524) Total fee = \$32, FBI receives \$13	\$19	19	19
State Name Checks (29-3524)	\$15	15	15
Concealed Handgun Permit (69-2436) Renewal Permit (5 years)	\$100 \$50	100 50	100 50
Original certificate of title: Motor vehicle/trailer (60-154(1)(a)) Total fee = \$10, see statute for allocation	\$0.45	0.45	0.45
All-terrain vehicle or a minibike (60-154(1)(b)) Total fee = \$10, see statute for allocation	\$0.55	0.55	0.55
Identification inspection (60-158)	\$10	10	10

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)
EXPENDED IN PROGRAM 100, CONT'D.**

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	2,370,167	2,789,719	2,855,152
Revenue:			
Fees for Criminal History Records and Concealed Handgun Permits	1,556,177	1,597,738	2,296,222
Vehicle Title & Other Vehicle Fees	262,037	269,309	270,332
Other Sales & Charges	11,493	11,674	107,283
Investment and Miscellaneous Income	80,679	72,087	69,287
Taxes & Intergovernmental Revenues	31,846	31,858	22,324
Operating Transfers In	583,516	556,161	621,086
Total Revenue	2,525,748	2,538,828	3,386,534
Expenditures:			
Salaries and Benefits	1,141,441	1,372,117	1,331,812
Operating Expenses	935,615	883,370	1,292,839
Travel	466	1,797	18,140
Capital Outlay	28,674	216,111	69,092
Total Expenditures	2,106,196	2,473,394	2,711,883
Ending Balance	<u>2,789,719</u>	<u>2,855,152</u>	<u>3,529,803</u>
Highest month-ending balance	2,605,475	2,890,823	3,334,006
Lowest month-ending balance	2,288,095	2,596,861	2,781,108

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26450 - NEBR. STATE PATROL VEHICLE REPLACEMENT CASH FUND (81-2004.07)
EXPENDED IN PROGRAM 100**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska State Patrol Vehicle Replacement Cash Fund was created by Laws 1995, LB 381.

Section 81-2004.07 states that the fund shall be used to purchase motor vehicles for the State Patrol. The net proceeds received from the sale of motor vehicles used by the State Patrol are credited to this fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Sale of vehicles (81-161.04)	----- See Below For Actual Amounts -----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	887,008	494,710	138,297
Revenue:			
Sale of vehicles	278,202	318,516	355,166
Investment Income	17,968	10,819	4,883
Total Revenue	296,170	329,335	360,049
Expenditures:			
Vehicles, vehicle equipment, and other expenses	688,467	685,747	440,868
Total Expenditures	688,467	685,747	440,868
Ending Balance	<u>494,710</u>	<u>138,297</u>	<u>57,478</u>
Highest month-ending balance	890,907	558,124	348,003
Lowest month-ending balance	289,582	138,297	57,478

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05)
EXPENDED IN PROGRAM 325**

Legislative Fiscal Analyst: Doug Nichols @ 471-0055

The Public Safety Cash Fund was created by Laws 1990, LB920. Section 81-2004.05 states that this fund shall be used only in accordance with the applicable requirements of the federal government. Federal law states that these funds shall not be used to replace current resources of the State Patrol. These funds must increase the resources available to the State Patrol, and not be used to replace General Funds or any other funds in the State Patrol's budget.

The State Patrol expends these funds on computers, training, rent, and capital equipment. It purchased new aircraft, bought equipment for the public safety communication system, built Sergeant Area Facilities (duty stations), and adopted a computer equipment replacement program.

Forfeitures and proceeds received by the State Patrol under the federal Equitable Sharing Provisions are credited to this fund. The federal Equitable Sharing Provisions allow the State Patrol to receive a portion of the net proceeds of forfeitures that are the result of joint investigations between the State Patrol and federal law enforcement agencies (DEA, FBI) to enforce federal criminal laws. The U.S. Attorney decides the amount of money this fund will receive by the degree of participation in such joint investigations between the State Patrol and federal law enforcement agencies.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$1,000,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

Federal Forfeiture Funds (81-2004.05)

----- See Below for Actual Amounts -----

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05)
EXPENDED IN PROGRAM 325, CONT'D.**

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,437,468	4,780,864	4,665,367
Revenue:			
Federal and other Transfers	1,674,922	953,762	929,768
Investment and Miscellaneous Income	141,548	122,611	113,039
Total Revenue	1,816,470	1,076,372	1,042,807
Expenditures:			
Salaries and Benefits	170,250	260,995	71,639
Operating Expenses	612,025	364,859	215,111
Travel	102,415	148,486	65,294
Aircraft & Equipment	588,818	0	0
Communication & Electronic Equipment	10,636	26,054	29,975
Miscellaneous adjustments	(31,787)	4,658	4,618
Buildings & Improvements to Buildings	1,022	212,693	31,225
Computer Equipment & Software	14,744	175,593	(3,225)
Heavy Equipment	4,951	0	0
Law Enforcement & Security Equipment	0	0	15,000
Aid	0	0	5,000
Total Expenditures	1,473,074	1,193,337	434,636
Adjustments	0	1,467	0
Ending Balance	<u>4,780,864</u>	<u>4,665,367</u>	<u>5,273,538</u>
Highest month-ending balance	4,750,583	4,948,645	5,270,740
Lowest month-ending balance	3,887,314	4,446,711	4,581,871

AGENCY 64 - NEBRASKA STATE PATROL

FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08) EXPENDED IN PROGRAM 850

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska Public Safety Communication System Cash Fund was created by Laws 2007, LB322. The fund consists of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. The main source of revenue for this fund is cigarette tax transfers. The following table lists the specific amounts.

The fund shall only be used to pay the Patrol's direct costs related to administering, operating, and maintaining the Nebraska Public Safety Communication System. Any unobligated money in the fund may first be used to reduce the Patrol's General Fund costs to operate the system, and if additional unobligated money in the fund exists, the Legislature may transfer money from the fund to reduce the General Fund costs to the State Fire Marshal and the Game and Parks Commission.

Laws 2013, LB199, authorized transfers to be made from this fund to the Nebraska Capital Construction Fund (NCCF) at the direction of the Legislature, but only for fiscal year 2013-14. On July 1, 2013, \$500,000 was authorized to be transferred. This was part of a total transfer of \$4.25 million from four cash funds to the NCCF authorizing the state building division to acquire new or existing leased property or to enter into a long term lease agreement on existing leased property or new property for the purpose of providing a long-term location for the Nebraska State Patrol crime lab. The funds and the amounts are the Nebraska State Patrol Cash Fund (\$250,000), the Public Safety Cash Fund (\$1,000,000), the Nebraska Public Safety Communication System Cash Fund (\$500,000), and the State Settlement Cash Fund (\$2,500,000) in the Attorney General's office.

Schedule of Fees and Taxes

77-2602 (h) Cigarette Tax Transfer:

July 1, 2008, until June 30, 2009, \$2,050,000

July 1, 2009, until June 30, 2016, \$2,570,000

Beginning July 1, 2016, and every fiscal year thereafter, \$ 5,070,000

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26485 - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08)
EXPENDED IN PROGRAM 850, CONT'D.**

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,555,485	312,264	336,110
Revenue:			
Tobacco Products Tax	2,570,000	2,570,000	2,570,000
Investment Income	26,411	4,812	12,966
Total Revenue	2,596,411	2,574,812	2,582,966
Expenditures:			
Salaries and Benefits	9,213	0	0
Operating Expenses	1,752,704	751,700	717,034
Travel	163	0	0
Capital Outlay	2,077,552	1,799,267	1,384,848
Total Expenditures	3,839,632	2,550,967	2,101,882
Ending Balance	<u>312,264</u>	<u>336,110</u>	<u>817,193</u>
Highest month-ending balance	1,106,673	483,572	1,436,025
Lowest month-ending balance	312,264	226,647	316,720

AGENCY 64 - NEBRASKA STATE PATROL

FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06) EXPENDED IN PROGRAM 630

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Capitol Security Revolving Fund was created by Laws 2007, LB322. Section 81-2004.06 states that the Capitol Security Revolving Fund shall only be used to pay the non-General-Fund costs associated with the operation of the State Capitol Security Division.

The fund shall consist of fund transfers made each fiscal year from the State Building Revolving Fund as authorized through the budget process, and any other revenue received by the State Capitol Security Division of the Nebraska State Patrol from separate security agreements with state agencies.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfers from the State Building Revolving Fund (81-1108.22 and 81-2004.06)	See table below for dollar amounts		
Security Agreements with State Agencies (81-2004.06)	See table below for dollar amounts		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	433,213	729,678	837,453
Revenue:			
State Building Revolving Fund Transfers In	585,102	545,061	554,190
Security Agreements with State Agencies	374,914	400,821	430,393
Investment and Miscellaneous Income	16,112	21,468	21,100
Total Revenue	976,128	967,350	1,005,683
Expenditures:			
Salaries and Benefits	454,865	529,946	819,152
Operating Expenses	201,071	312,379	204,113
Travel	808	565	0
Capital Outlay	22,918	16,686	49,960
Total Expenditures	679,662	859,576	1,073,224
Ending Balance	<u>729,678</u>	<u>837,453</u>	<u>769,912</u>
Highest month-ending balance	765,350	907,830	982,101
Lowest month-ending balance	346,603	713,664	748,982

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26500 – CAPITOL RESTORATION CASH FUND (72-2211)
EXPENDED IN PROGRAMS 685**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Capitol Restoration Cash Fund is primarily utilized to record revenue and expenditures relating to the Capitol gift shop and café as well as donated and other funds applied to restoration and renovation of the Capitol and its grounds.

Pursuant to Sec. 72-2211, transfers from the Capitol Restoration Cash Fund may be made to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	158,620	174,983	187,287
Total Revenue	37,841	31,502	30,354
Total Expenditures	19,615	19,198	44,175
Transfers to General Fund	1,863	0	0
Ending Balance	<u>174,983</u>	<u>187,287</u>	<u>173,466</u>
Highest month-ending cash balance	183,018	197,021	191,830
Lowest month-ending cash balance	163,448	174,299	173,460

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26520 - BUILDING RENEWAL ALLOCATION FUND (81-179)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Building Renewal Allocation Fund was created in 1977 with enactment of the Deferred Building Renewal Act (LB 309). The fund was intended to support deferred maintenance and other forms of building renewal relating to state facilities; however, due to a lack of a continuing source of fund revenue, significant projects were not undertaken in the initial years of the fund's existence. In 1980 and again in 1985, amounts were transferred from the Securities Act Cash Fund to the Building Renewal Allocation Fund and appropriated to support work undertaken by the '309' Task Force for Building Renewal. Beginning with 1997-98 and continuing through 2000-01, the equivalent of 7 cents of annual cigarette tax receipts was credited to the Building Renewal Allocation Fund. Of this, an amount not exceeding the equivalent of 2 cents of annual receipts was authorized to be expended each year through 2000-01 to support achievement of goals identified in the Information Technology Infrastructure Act (e.g., the Century Date Change Project). The balance of funds credited to the Building Renewal Allocation Fund was available to the '309' Task Force to carry out its duties and to fulfill the purposes of the Deferred Building Renewal Act. For 2001-02, the level of cigarette tax credited to the Building Renewal Allocation Fund was decreased to the equivalent of 5 cents of annual receipts. The level was then increased to the equivalent of 7 cents for 2002-03 and years thereafter. All 2001-02 and subsequent year proceeds have been restricted in their use to purposes of the Deferred Building Renewal Act. Current law provides that if the equivalent of 7 cents of cigarette tax receipts is less than the amount of such receipts credited to the Building Renewal Allocation Fund for 1997-98, an amount equal to the 1997-98 level is to be credited to the fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	12,501,107	12,098,651	9,473,348
Revenue:			
Cigarette tax proceeds	9,163,271	9,163,271	9,163,271
Investment interest/other	382,708	309,394	159,768
Total Revenue	9,545,979	9,472,665	9,323,039
Expenditures:			
'309' Task Force – building renewal	9,776,973	11,884,365	11,754,494
'309' Task Force – operating budget	171,462	213,603	230,001
Total Expenditures	9,948,435	12,097,968	11,984,495
Ending Balance	<u>12,098,651</u>	<u>9,473,348</u>	<u>6,811,892</u>
Highest month-ending cash balance	12,406,198	12,588,223	8,382,981
Lowest month-ending cash balance	10,808,845	9,478,548	6,104,635

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Communications Cash Fund receives all revenues from non-state agencies that are clients of AS, Division of Communications. Costs are divided between cash fund and revolving fund revenues. The same services and rates contribute to both funds. The Division charges for telecommunications services. Major expenditures include video, voice and data communications services. This fund includes expenses and revenues for the Statewide Distance Education Network.

Transfers from the fund are not authorized under existing law. Pursuant to LB 378 (2011), this fund merged with the Communications Revolving Fund (Fund 56530) on July 1, 2011.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,023,720	694,892	
Revenue:			
CSB payments	5,565,118		
Interest from investments	31,629		
Transfers in/(out)	-229,771	-694,892	
Miscellaneous/Adjustments	-11		
Total Revenue	5,366,965	-694,892	0
Expenditures:			
Personal services	247,088		
Operating expenses	2,225,434		
Capital Outlay	3,223,271		
Total Expenditures	5,695,793	0	0
Ending Balance	<u>694,892</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	3,386,801	2,548	0
Lowest month-ending balance	537,909	0	0

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26540 - RESOURCE RECYCLING FUND
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Resource Recovery Fund receives proceeds from recycling programs established in all state buildings by Administrative Services, plus 15% of all proceeds from the sale of surplus property to be remanufactured or reprocessed. The fund is used to defray the costs of administering the State Recycling Program. The program has also been the recipient of grant funds.

Transfers from the fund to the General Fund may be made at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Sale of surplus property (81-1186)		15% of the proceeds of any item sold to be remanufactured or reprocessed	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	126,497	123,614	198,283
Revenue:			
Sale of supplies	14,371	39,788	44,918
Interest	4,183	4,238	5,415
Reimburse non-governmental sources	66,118	54,799	84,630
Other/Transfers out	-3,390	-4,469	-1,004
Total Revenue	81,282	94,356	133,959
Expenditures:			
Operating expenses	77,665	19,687	108,624
Travel expenses	6,500	0	0
Total Expenditures	84,165	19,687	108,624
Ending Balance	<u>123,614</u>	<u>198,283</u>	<u>223,618</u>
Highest month-ending balance	143,214	198,273	282,538
Lowest month-ending balance	97,975	129,995	196,078

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26560 - VACANT BUILDING AND EXCESS LAND CASH FUND (72-816)
EXPENDED IN PROGRAM 560**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Proceeds from the sale or lease of buildings and land declared either vacant or excess by the Vacant Building and Excess Land Committee are credited to this fund. Amounts from the fund are authorized to be used for the maintenance of vacant state buildings or excess state land and for expenses related to the disposal of such properties.

LB403 (enacted in 2003) provided specific directives in terms of administration of the fund for matters associated with construction of a Military Joint Operations Center. These directives (codified in sections 90-267 to 90-269) are scheduled to sunset at the close of 2014-15.

Pursuant to Sec. 72-816, transfers from the Vacant Building and Excess Land Cash Fund may be made to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Proceeds from sale/rent of vacant buildings and excess land			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	452,334	367,142	296,082
Revenue:			
Sale of buildings/land	112,668	353,014	67,394
Rental revenue	83,114	206,156	209,608
Investment interest	15,758	12,190	8,383
Other	5	17,683	0
Total Revenue	211,545	589,043	285,385
Transfers to General Fund	12,075	312,262	6,172
Expenditures:			
DAS Building Division	284,662	347,841	206,579
Total Expenditures	284,662	347,841	206,579
Ending Balance	<u>367,142</u>	<u>296,082</u>	<u>368,716</u>
Highest month-ending cash balance	560,384	602,373	387,988
Lowest month-ending cash balance	304,581	296,231	290,279

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26630 - CITY OF THE METROPOLITAN CLASS DEVELOPMENT FUND (19-103)
EXPENDED IN PROGRAM 673**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.5 million of annual cigarette tax receipts are to be credited to the City of the Metropolitan Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Omaha. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of redevelopment projects along the Missouri River generally north of Interstate 480 to Interstate 680. Appropriated amounts are released to the City of Omaha upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	489,445	501,937	511,917
Revenue:			
Cigarette tax receipts	1,500,000	1,500,000	1,500,000
Investment interest	12,492	9,980	9,221
Total Revenue	1,512,492	1,509,980	1,509,221
Expenditures:			
Aid payments to City of Omaha	1,500,000	1,500,000	1,500,000
Total Expenditures	1,500,000	1,500,000	1,500,000
Ending Balance	<u>501,937</u>	<u>511,917</u>	<u>521,138</u>
Highest month-ending cash balance	622,344	511,917	521,138
Lowest month-ending cash balance	240,737	252,732	262,716

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26640 - CITY OF THE PRIMARY CLASS DEVELOPMENT FUND (19-102)
EXPENDED IN PROGRAM 672**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

LB657, enacted in 2001, provided that beginning with FY2001-02 and continuing through FY2015-16, \$1.0 million of annual cigarette tax receipts are to be credited to the City of the Primary Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Lincoln. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of the Antelope Valley project. Appropriated amounts are released to the City of Lincoln upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	326,188	334,512	341,163
Revenue:			
Cigarette tax receipts	1,000,000	1,000,000	1,000,000
Investment interest	8,324	6,651	6,144
Total Revenue	1,008,324	1,006,651	1,006,144
Expenditures:			
Aid payments to City of Lincoln	1,000,000	1,000,000	1,000,000
Total Expenditures	1,000,000	1,000,000	1,000,000
Ending Balance	<u>334,512</u>	<u>341,163</u>	<u>347,307</u>
Highest month-ending cash balance	414,785	341,163	347,307
Lowest month-ending cash balance	160,382	168,376	175,028

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01) EXPENDED IN PROGRAMS 573 & 940

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

This fund was created by LB 1100 [1998]. Amounts credited to the fund include depreciation assessed under provisions of Sec. 81-1108.17 (often referred to as “LB 530 depreciation” as its assessment was authorized by LB530 [1995]). Within occupancy charges for facilities operated and maintained by the Department of Administrative Services (DAS), these provisions authorize the department to include an amount sufficient to fund building renewal projects under the Deferred Building Renewal Act and renovation, remodeling, and repair projects beyond the scope of the act. Specific charges are not identified by statute and, as such, have been administratively determined. Charges were phased in over four years beginning with 1999-00. For 2001-02 through 2008-09, the basis of related charges was 2.0% of building/facility value. Beginning with 2009-10, the rate was reduced to 1.5% of value. Statute authorizes amounts from such charges to be used for building renewal work as defined in section 81-173 and other improvements incident to such work. Amounts from these charges are limited in their use to facilities for which the charges have been assessed.

Also included in amounts credited to the fund through 2010-11 was depreciation assessed under Sec. 81-188.02 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a capital construction project, DAS was to begin annual assessment of depreciation to the relevant state agency based on a percentage of the total project cost. In cases where existing facilities were acquired, the charge was based on a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. “LB 1100 depreciation” was not imposed on facilities for which “LB 530 depreciation” was assessed. Amounts from such charges were restricted in their use to facilities as limited in section 81-188.01. Building renewal allocations from amounts arising from such charges were not to exceed related revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended “LB1100 depreciation charges” for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Pursuant to Sec. 81-188.01, transfers from the State Building Renewal Assessment Fund may be made to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

See Fund Description.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND (81-188.01)
EXPENDED IN PROGRAMS 573 & 940, CONTINUED**

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	26,400,720	26,426,999	26,480,894
Revenue:			
Depreciation assessments	8,049,383	7,903,292	7,897,649
Investment interest/other	904,027	695,218	565,834
Other	0	0	9,238
Total Revenue	8,953,410	8,598,510	8,472,721
Transfer to General Fund	23,958	0	0
Expenditures:			
'309' Task Force - building renewal	8,708,451	8,345,890	12,997,595
'309' Task Force - operating expenses	194,722	198,725	207,565
Total Expenditures	8,903,173	8,544,615	13,205,160
Ending Balance	<u>26,426,999</u>	<u>26,480,894</u>	<u>21,748,455</u>
Highest month-ending cash balance	27,284,934	26,793,185	25,639,163
Lowest month-ending cash balance	26,423,635	26,063,619	21,753,772

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26680 – UNIVERSITY BUILDING RENEWAL ASSESSMENT FUND (81-188.03)
EXPENDED IN PROGRAMS 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The University Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund historically has included depreciation assessed under provisions of section 81-188.04 (often referred to as "LB 1100 depreciation" as its assessment was authorized by LB 1100 [1998]). Related statute provided (with exclusions) that, in the year following completion of a University of Nebraska capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the University based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), "LB1100 depreciation charges" were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	13,625,216	9,364,692	6,417,577
Revenue:			
Depreciation assessments	0	0	0
Investment interest/other adjustments	315,938	222,690	139,391
Total Revenue	315,938	222,690	139,391
Expenditures:			
'309' Task Force - building renewal	4,501,326	3,162,316	1,225,553
'309' Task Force - operating expenses	75,136	7,489	5,349
Total Expenditures	4,576,462	3,169,805	1,230,902
Ending Balance	<u>9,364,692</u>	<u>6,417,577</u>	<u>5,326,066</u>
Highest month-ending cash balance	13,128,674	9,102,202	6,430,613
Lowest month-ending cash balance	9,364,692	6,417,577	5,326,066

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26690 – STATE COLLEGE BUILDING RENEWAL ASSESSMENT FUND (81-188.05)
EXPENDED IN PROGRAM 573 & 940**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The State College Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.06 (often referred to as "LB 1100 depreciation" as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a Nebraska State College System (NSCS) capital construction project, the Department of Administrative Services (DAS) was to begin annual assessment of depreciation to the NSCS based on a percentage of the total project cost. In cases where facilities were acquired, the charge was based upon a percentage of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund were not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations were not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), "LB1100 depreciation charges" were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. Subsequently, provisions of LB318 [2009] suspended "LB1100 depreciation charges" for 2009-10 and 2010-11. Under provisions of the bill, the charges were to resume beginning with 2011-12. However, provisions relating to these depreciation charges were repealed pursuant to LB380 [2011].

In addition to the fund's primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See Fund Description.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	979,841	688,475	176,802
Revenue:			
Depreciation assessments	0	0	0
Investment interest/other adjustments	110,780	14,058	740
Total Revenue	110,780	14,058	740
Expenditures:			
'309' Task Force - building renewal	392,040	523,785	177,492
'309' Task Force – operating expenses	10,106	1,946	50
Total Expenditures	402,146	525,731	177,542
Ending Balance	<u>688,475</u>	<u>176,802</u>	<u>0</u>
Highest month-ending cash balance	955,611	689,930	111,184
Lowest month-ending cash balance	688,475	176,802	0

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28010 - HEALTH AND LIFE BENEFIT ADMINISTRATION CASH FUND (84-1616)
EXPENDED IN PROGRAM 606**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Health and Life Benefit Administration Cash Fund consists of payments made by individuals eligible for program benefits and transfers from the Health Insurance History Fund for administrative and operation expenses as authorized by the Legislature. The Health Insurance History Fund consists of the employee and employer contributions associated with the Nebraska State Insurance Program. According to state law, the fund is to be used by the personnel/benefits division to administer the provision of the federal Public Health Services Act (COBRA) and for the administration of the section 125 plan (the Nebraska State Insurance Program).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
2% surcharge on all premiums (COBRA)		*** varies***	
2% surcharge on dental/vision premiums only (retirees)		*** varies***	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	240,104	211,765	100,283
Revenue:			
Investment interest	28,632	14,842	21,612
Transfers in (Fund 6892)	820,000	767,786	791,080
Administrative Fee	12,426	13,529	13,739
Other			
Total Revenue	861,058	796,157	826,431
Expenditures:			
Administration	889,397	907,639	782,547
Total Expenditures	889,397	907,639	782,547
Ending Balance	<u>211,765</u>	<u>100,283</u>	<u>144,167</u>
Highest month-ending balance	1,697,735	1,272,472	1,606,934
Lowest month-ending balance	238,640	100,283	443,351

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28020 – WORLD DAY ON THE MALL CASH FUND
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created to account for the revenues and expenses associated with the annual World Day on the Mall event sponsored by the Department of Administrative Services personnel division. The event is funded through grants and donations.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Grants and Donations	varies	varies	varies

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,431	1,801	757
Revenue:			
Investment interest	58	31	22
Grants	4,056	1,527	1,400
Donations			
Total Revenue	4,114	1,558	1,422
Expenditures:			
Administration	3,744	2,602	1,458
Total Expenditures	3,744	2,602	1,458
Ending Balance	<u>1,801</u>	<u>757</u>	<u>721</u>
Highest month-ending balance	2,786	3,211	1,771
Lowest month-ending balance	213	757	712

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28910 - TORT CLAIMS (81-8225)
EXPENDED IN PROGRAM 591**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

All tort claims against the state are paid from this fund. Cash and revolving fund agencies are billed back for actual claims and a general fund appropriation is provided in the mainline budget bill.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Funds appropriated by the Legislature and agency billings.	varies	varies	varies

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	32,014	164,794	348,007
Revenue:			
Investment income	925	5,685	9,975
Transfers In	263,207	186,326	1,337,781
Miscellaneous	0	3,500	
Total Revenue	264,132	195,511	1,347,756
Expenditures:			
Tort Claims	126,769	6,361	1,213,460
Legal Expenses	4,583	5,937	53,590
Total Expenditures	131,352	12,298	1,267,050
Ending Balance	<u>164,794</u>	<u>348,007</u>	<u>428,713</u>
Highest month-ending balance	164,794	348,007	402,864
Lowest month-ending balance	19,319	162,997	348,436

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28920 - MISCELLANEOUS CLAIMS
EXPENDED IN PROGRAM 536**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This Fund pays all the state's miscellaneous claims awarded by the Claims Board or district court. Non-general fund agencies are billed for each claim granted and funds are appropriated by the legislature to the Fund. The general funded agencies' claims are paid from the General Fund. For 1989-90 and each year thereafter, tort claims will be paid from Fund #2891 and Miscellaneous (Sundry) Claims will be paid directly from the General Fund.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Funds appropriated by the Legislature	NA	NA	NA

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,031	1,047	1,075
Revenue:			
Investment interest	34	28	26
Total Revenue			
Transfers from the General Fund	34	28	26
Expenditures:			
Miscellaneous claims	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>1,047</u>	<u>1,075</u>	<u>1,101</u>
Highest month-ending balance	1,047	1,075	1,101
Lowest month-ending balance	1,016	1,049	1,077

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 51650 - ADMINISTRATION REVOLVING FUND
EXPENDED IN PROGRAM 049**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Administration Revolving Fund was created by Administrative Services to defray the costs incurred while administering the other divisions of the agency. The Administration Program includes funding for the Director's office and other associated administrative expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

2010-11

2011-12

2012-13

Each individual program's budget in DAS is divided by the total agency budget. This percentage is applied to the anticipated administrative expenses and each program pays a pro rata share of total administrative expenses.

Fund Summary

2010-11

2011-12

2012-13

Beginning Balance

1,351,681

1,673,563

1,843,593

Revenue:			
Professional & technical services	2,313,771	2,056,080	2,129,461
Interest from investment	80,060	80,711	66,011
Miscellaneous adjustment/Transfers	862	-801	2,767
Total Revenue	2,394,693	2,135,990	2,198,239

Expenditures:			
Personal services	1,546,063	1,596,751	1,699,893
Operating expenses	524,393	362,707	303,986
Travel expenses	2,355	627	3,428
Capital Outlay	0	5,875	8,188
Total Expenditures	2,072,811	1,965,960	2,015,495

Ending Balance

1,673,563

1,843,593

2,026,337

Highest month-ending balance

3,318,459

3,441,551

3,530,645

Lowest month-ending balance

1,673,563

1,540,883

1,564,203

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56500 - STATE BUILDING REVOLVING FUND (81-1108.22)
EXPENDED IN PROGRAM 560, 980, 981**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Amounts credited to the State Building Revolving Fund are predominated by rental charges assessed to state agencies by the State Building Division. Generally, these receipts fall within two categories: 1) rental charges for space occupied by state agencies in state-owned facilities administered by the division and 2) rental charges for space occupied by state agencies in non state-owned facilities that is centrally leased by the division. Receipts are also generated as the result of work orders to meet special needs and requests of building tenants (state agencies). Correspondingly, expenditures from the fund primarily relate to administration, operation and maintenance of the state-owned facilities and rental expenses incurred by the division as it acts as the central agent leasing space occupied by various state agencies.

Transfers from the fund to the Capitol Security Revolving Fund, as directed by the Legislature, are authorized pursuant to Sec. 81-2004.06.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
State-owned facilities annual rent rates per square foot for office space*	Range \$2.46 to \$22.01	Range \$2.46 to \$22.01	Range \$2.46 to \$22.01
Work orders	\$22.00/hour	\$22.00/hour	\$22.00/hour
* Excludes assessments for building depreciation charges. For specific facility rates, contact Legislative Fiscal Office.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	9,522,369	9,386,949	10,159,187
Revenue:			
Rental: state-owned facilities	18,688,937	18,702,760	18,702,318
Rental: centrally leased facilities	12,815,410	13,395,590	14,066,336
Charges and sales	574,229	633,939	631,899
Investment interest	362,437	275,704	270,173
All other	65,698	74,345	87,730
Total Revenue	32,506,711	33,082,338	33,758,456
Transfer to Capitol Security Revolving Fund ⁽¹⁾	585,102	545,061	554,190
Expenditures:			
State Building Division: Operating expenditures	30,788,983	31,516,634	34,379,867
Capital expenditures	1,268,046	248,405	196,556
Total Expenditures	32,057,029	31,765,039	34,576,423
Ending Balance	<u>9,386,949</u>	<u>10,159,187</u>	<u>8,787,030</u>
Highest month-ending cash balance	10,264,364	10,947,155	11,823,365
Lowest month-ending cash balance	9,044,550	8,858,801	9,626,343

⁽¹⁾ 2010-11 according to provisions of LB 315 [2009] Sec.281. 2011-12 & 2012-13 according to provisions of LB374 [2011] Sec. 265.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)
EXPENDED IN PROGRAM 985**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

With approval of the Nebraska Capitol Commission, the State Capitol Administrator is authorized to perform work orders to meet special needs and requests of Capitol tenants (state agencies). Charges collected from these agencies for related services are credited to the Capitol Commission Revolving Fund. Amounts credited to the fund are available to meet costs associated with related services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Work orders	\$22.00/hour	\$22.00/hour	\$22.00/hour
	+ Materials	+ Materials	+ Materials

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	5,734	5,910	6,067
Revenue:			
Sale of services	-22	0	140
Investment interest	198	157	
Total Revenue	176	157	140
Expenditures:			
	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>5,910</u>	<u>6,067</u>	<u>6,207</u>
Highest month-ending cash balance	6,422	6,067	6,177
Lowest month-ending cash balance	5,768	5,922	2,557

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56510 - MATERIEL REVOLVING FUND (81-118-3)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Materiel Revolving Fund is the fund from which the majority of Materiel Division's subprograms operate. The subprograms that utilize this fund are the Print Shop, Copy Services, Purchasing and since FY 1986-87, Central Mail. These operations deposit revenues and make payments to vendors from this fund. Annually, rates charged by services are reviewed and analyzed in order to prevent abuses and to insure agencies are getting a competitive product.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See following page for schedule of fees.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	5,237,545	4,836,424	5,836,622
Revenue:			
Professional & technical fees	7,814,356	7,934,586	7,690,686
Reproduction & publication	5,525,951	6,362,973	6,446,685
Interest from investment	133,617	93,108	99,191
Other/Transfers	-130,521	654,312	687,854
Total Revenue	13,343,403	15,044,979	14,924,416
Expenditures:			
Personal services	2,900,910	2,880,558	2,920,891
Operating expenses	9,778,608	9,808,760	9,548,527
Travel expenses	11,778	12,801	15,592
Adjustments	-25,563	8,284	-4,323,944
Capital outlay	1,078,791	1,334,378	1,359,071
Total Expenditures	13,744,524	14,044,781	9,520,137
Ending Balance	<u>4,836,424</u>	<u>5,836,622</u>	<u>11,240,901</u>
Highest month-ending balance	4,601,947	4,038,318	5,761,924
Lowest month-ending balance	3,396,872	3,090,485	3,332,174

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Purchasing	Assessment to Agencies is factored based on agencies purchase of goods and services/contractual services/agency's total budget/Purchasing's Budget requirements.		
Central Mail			
Postage Surcharge	13.75%	13.75%	13.75%
Pre-sort Fee (cents per piece)	.019	.019	.0285
<u>Print Shop/Copy Services Fees:</u>			
Type Input/Design (1/2 hour)	40.13	40.13	40.13
Computer to Plate (each)	12.95	12.95	12.95
CTP Metal	50.12	50.12	50.12
Black Ink	7.43	7.43	7.43
Wash Up (each)	27.49	27.49	27.49
Plate Change (each)	5.64	5.64	5.64
Web Impression/M	1.96	1.96	1.96
Docutech Impression/C	2.27	2.27	2.27
Warrant Printing (Per warrant)	.05	.05	.05
Variable Printing (each)	.031	.031	.031
Sheet Impression/M	4.41	4.41	4.41
Digital Color	.16	.16	.16
Machine Staple/C	1.96	1.96	1.96
Padding/M	2.36	2.36	2.36
Collate # Sheet (each)	7.48	7.48	7.48
Collate # Sets/C	3.02	3.02	3.02
Folding/M	6.87	6.87	6.87
Punching/M	2.91	2.91	2.91
Numbering/M	21.02	21.02	21.02
Perforating/Score/M	10.24	10.24	10.24
Trimming/M	1.70	1.70	1.70
Shrink Wrap (each)	.35	.35	.35
Inkjet Labeling/M	35.84	35.84	35.84
Insert/Smart Insert Pc/Env (each)	8.73	8.73	8.73
Insert # Envelope/C	1.43	1.43	1.43
Smart Insert # Envelope/C	4.66	4.66	4.66
Finish Hourly – ½ Hour	21.42	21.42	21.42
Special Purchase	35%	35%	35%
Paper Costs	35%	35%	35%
Plate Costs	35%	35%	35%
Special Order Supplies	35%	35%	35%
Colored Ink	35%	35%	35%
NSOB Color Copies	.07	.07	.07
Binding-narrow	.70	.70	.30
Binding-medium	.70	.70	.36
Binding-wide	.70	.70	.45
CD Burns	2.00	2.00	.60
DVD Burns	4.00	4.00	.80
Laminating - letter	.66	.66	.40
Laminating – legal			.60
Laminating – Ledger			.80

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56520 - INTERGOVERNMENTAL DATA SERVICES REVOLVING FUND (81-1120.38)
EXPENDED IN PROGRAM 170**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Intergovernmental Data Services Revolving Fund reflects all revenues and expenditures for the Intergovernmental Data Services System (IDSS). By statute, IDS must recover all costs through user fees.

The IDSS consists of a network of IBM AS/400 computers for state and county applications. Major statewide applications include vehicle titling and registration and the court automation system serving all county and district courts, including child support enforcement functions. County offices have the option to run applications to serve their local needs. The CIO has established flat rates for third-party application. These are available on request.

Major revenue sources include retainers from the Department of Motor Vehicles (DMV) and Supreme Court. Both pay monthly costs for leasing PCs, laptops, terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent PCs, laptops, terminals and printers. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Monthly Retainer – HHS	5,836	5,836	5,836
Monthly Retainer – DMV	38,774	38,774	35,273
Monthly Retainer -- Supreme Court	92,892	92,892	84,501
Terminals	24/mo	See Note 1	See Note 1
Thin Clients – Public Access	28/mo	28/mo	28/mo
Thin Clients – Staff Access	32/mo	32/mo	32/mo
Lap Top/ThinkPad R52	63/mo	See Note 1	See Note 1
Tablet/Gateway	75/mo	See Note 1	See Note 1
PCs	50/mo	See Note 1	See Note 1
Laptop Dell D630	77/mo	77/mo	77/mo
PC with 17" Flat Panel	50/mo	50/mo	50/mo
Docking Station	17/mo	17/mo	17/mo
Labor Charge	61.75/Hr	61.75	61.75

Note 1: No longer offered or available.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	730,721	620,878	778,441
Revenue:			
Other/Transfers	28,569	-27,746	482
Services	2,497,687	2,638,785	2,682,420
Interest	18,017	16,615	21,141
Total Revenue	2,544,273	2,627,654	2,704,043
Expenditures:			
Personal services	257,457	259,665	273,131
Operating expenses	1,754,748	1,761,424	1,566,222
Travel expenses	42,191	25,010	22,870
Capital outlay	599,721	423,992	447,854
Total Expenditures	2,654,117	2,470,091	2,310,077
Ending Balance	<u>620,878</u>	<u>778,441</u>	<u>1,172,407</u>
Highest month-ending balance	696,771	893,932	1,286,711
Lowest month-ending balance	93,880	458,691	686,539

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56530 - TELECOMMUNICATIONS EXPENSE REVOLVING FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Communications Revolving Fund is the operational fund for the Communications Division of AS. This fund reflects all revenues and expenditures associated with this program. Activities include voice, data, and video services to state agencies and non-state agencies. T. This fund includes expenses and revenues for the Statewide Distance Education Network.

Pursuant to LB 378 (2011), this fund merged with the Telecommunications Cash Fund (Fund 26530) on July 1, 2011.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See following pages for schedule of fees.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,189,873	6,978,573	11,587,838
Revenue:			
CSB payments	27,930,839	37,408,601	33,969,372
Other	186,391	1,926,478	-605,366
Interest	151,538	133,821	185,185
Total Revenue	28,268,768	39,468,900	33,549,191
Expenditures:			
Personal services	2,170,089	2,372,602	2,441,422
Communication expenses	8,346,371	11,365,031	10,517,924
Other operating expenses	11,041,937	14,914,276	15,415,669
Travel expenses	23,609	19,439	25,494
Capital outlay	5,898,062	6,188,287	5,097,057
Total Expenditures	27,480,068	34,859,635	33,497,566
Ending Balance	<u>6,978,573</u>	<u>11,587,838</u>	<u>11,639,463</u>
Highest month-ending balance	5,554,105	9,181,916	9,114,516
Lowest month-ending balance	3,633,739	3,615,347	6,694,340

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530, CONT'D.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Voice and Wireless			
800 Service	.08/min	.08/min	.06/min
Calling Card Service	.12/min	.12/min	.12/min
Language Interpreter Service - Standard	1.14/min	1.14/min	1.00/min
Language Interpreter Service – Medical/Court	1.44/min	1.44/min	1.20/min
Conference Calls	2.50/call	2.50/call	2.50/call
State Local Meet-Me-Bridge	7.50/call	7.50/call	7.50/call
State Toll-Free Meet-Me-Bridge	10/call	10/call	10/call
UNL Dial Out Call (ultra secure)	15/call	15/call	15/call
UNL Toll Free Meet-Me-Bridge	12.50/call	12.50/call	12.50/call
UNL Toll Free Meet-Me-Bridge	.12/min/pers.	.12/min/pers	.12/min/pers.
Voice Mail	4.85/acct/mo.	4.85/acct/mo.	4.85/acct/mo.
NVNET System	17.66/acct/mo.	17.66/acct/mo.	17.66/acct/mo.
Data Networks			
Public DSL		-----at vendor cost/mo-----	
Firewall (agency)	150.00/month	150.00/month	150.00/month
Network Connected Device Fee	13/month	13/month	13/month
VPN Site to Site	150.00/month	150.00/month	150.00/month
Load Balancer	220	220	220
Distance Education Network			
Network Nebraska Participation Fee	195.13/entity/mo.	190.21/entity/mo.	203.48/entity/mo.
Interregional Transport Fee Higher Ed	115.78/entity/mo.	101.09/circuit/mo.	61.28/circuit/mo.
Interregional Transport Fee K-12	36.445/entity/mo.	31.69/circuit/mo.	18.67/circuit/mo.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56540 - CENTRAL STORE'S REVOLVING FUND (81-1118-1)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Central Store's Revolving Fund is used by the central procurement operations of AS Materiel. The fund accounts for the purchase and resale of miscellaneous supplies and other personal property used by state government in its operations. As indicated below, a flat mark-up rate is applied to the cost of all products sold to pay operational expenses.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Markup on general supplies (81-1118.1)	7%	7%	7%
Markup on paper supplies (81-1118.1)	7%	7%	7%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	689,137	1,059,577	1,241,491
Revenue:			
Sales of materials	3,249,918	3,342,995	3,083,618
Interest	30,238	34,717	25,139
Other/Adjustments	239,681	12,753	-693,473
Total Revenue	3,519,837	3,390,465	2,415,284
Expenditures:			
Personal services	50,788	51,950	40,878
Operating expenses	3,098,609	3,156,601	3,612,207
Capital Outlay	0	0	3,690
Total Expenditures	3,149,397	3,208,551	3,656,775
Ending Balance	<u>1,059,577</u>	<u>1,241,491</u>	<u>0</u>
Highest month-ending balance	1,225,204	1,471,160	1,313,154
Lowest month-ending balance	837,769	1,030,397	0

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)
EXPENDED IN PROGRAM 560 & 913**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

Receipts from parking charges for employee, state vehicle, and public parking are deposited to the Capitol Buildings Parking Revolving Fund. Such amounts are used to operate, maintain and improve parking facilities.

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Parking rates (monthly):	<u>Lincoln Location</u>			
Parking garage (NSOB South Garage)	1401 'L' Street	\$30	\$30	\$30
Parking garage (NSOB East Garage)	1501 'M' Street	30	30	30
Parking garage (501 Garage)	1331 'K' Street – upper level	40	40	40
Parking garage (501 Garage)	1331 'K' Street – lower level	50	50	50
Parking garage (TSB Garage)	1400 'M' Street	30	30	30
Capitol - north side drive	1445 'K' Street	24	24	24
Surface lot (Assurity Building Lot)	1526 'K' Street	---	---	24
Surface lot (Executive Lot)	1604 'H' Street (east of Capitol)	24	24	24
Surface lot (Lot D)	1645 'H' Street	24	24	24
Surface lot (Assurity Building 2 nd Lot)	1731 'K' Street	---	24	24
Surface lot (Executive Building Lot)	521 South 14 th Street	40	40	40
Surface lot (Lot A)	703 South 16 th Street (south of Capitol)	24	24	24
Surface lot (Lot J)	17 th & 'J' Street	24	24	24
	<u>Omaha Location</u>			
Parking garage (OSOB Garage)	1313 Farnam Street	30	30	30
Parking garage (Omaha Park II)	1313 Harney Street	30	30	30
Special use parking permits (each/month)		5	5	5
Parking permit replacement (each)		10	10	10
Access card replacement (each)		15	15	15
Wheel lock/boot removal (per occasion)		35	35	35

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,423,238	2,243,986	1,833,213
Revenue:			
Parking space rental	1,025,252	1,002,025	1,037,882
Investment interest	82,774	56,498	45,424
Other	115,372	69,626	91,590
Total Revenue	1,223,398	1,128,149	1,174,896
Expenditures:			
Parking facilities operations & maintenance	1,402,650	1,538,922	950,104
Total Expenditures	1,402,650	1,538,922	950,104
Ending Balance	2,243,986	1,833,213	2,058,005
Highest month-ending cash balance	2,587,384	2,258,440	2,048,547
Lowest month-ending cash balance	2,238,836	1,828,500	1,869,351

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56560 – IM SERVICES REVOLVING FUND (81-1117)
EXPENDED IN PROGRAM 172**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Data Processing Revolving Fund is the operational fund for the Information Management Services Division of AS. This fund reflects all revenues and expenditures associated with this program. Activities include maintaining mainframe computing resources, application development, web application development and hosting, enterprise content management, email and related services, and other information technology services.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes

See following page for schedule of fees.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	9,973,258	11,242,797	15,917,105
Revenue:			
DP services	44,551,983	46,934,612	47,695,525
Sales of equipment	10,525	11,557	11,777
Miscellaneous/Transfers	-193,088	1,348,335	-167,373
Interest from investments	270,532	247,984	270,259
Total Revenue	44,639,952	48,542,488	47,810,188
Expenditures:			
Personal services	15,567,648	15,552,371	14,574,992
Operating expenses	26,917,413	27,064,298	30,321,787
Travel expenses	19,426	53,733	34,781
Capital outlay	865,926	1,197,778	1,224,935
Total Expenditures	43,370,413	43,868,180	46,156,495
Ending Balance	<u>11,242,797</u>	<u>15,917,105</u>	<u>17,570,798</u>
Highest month-ending balance	11,230,359	13,342,062	17,002,179
Lowest month-ending balance	6,222,398	5,848,265	9,288,151

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56560 (cont'd.)

Schedule of Fees and Taxes

2010-11 2011-12 2012-13

Application Development	0144 - APPLICATIONS DEVELOPER	HOUR	61.75	61.75	61.75
	0145 - APPL. DEVELOPER -- CO-LOCATED	HOUR	54.25	54.25	54.25
	0146 - APPLICATIONS DEVELOPER -- SENIOR	HOUR	72.25	72.25	72.25
	0147 - APPL. DEVELOPER/SR CO-LOCATED	HOUR	64.75	64.75	64.75
	0148 - APPLICATIONS DEVELOPER -- LEAD	HOUR	83.75	83.75	83.75
	0149 - APPL. DEVELOPER/LEAD CO-LOCATED	HOUR	76.25	76.25	76.25
Application Hosting	0038 - WEB HOSTING FIRST 200,000 HITS	PER HIT	0.006	0.006	0.006
	0039 - WEB HOSTING 200K- TO 1,000K HITS	PER HIT	0.002	0.002	0.002
	0040 - WEB HOSTING 1000K - 4,000K HITS	PER HIT	0.0002	0.0002	0.0002
	0041 - WEB HOSTING OVER 4000K HITS	PER HIT	0.0001	0.0001	0.0001
	0073 - WEB APPLICATION-COMPLEXITY 1	Application	195	195	195
	0074 - WEB APPLICATION-COMPLEXITY 2	Application	390	390	390
	0075 - WEB APPLICATION-COMPLEXITY 3	Application	585	585	585
	0076 - WEB APPLICATION-COMPLEXITY 4	Application	780	780	780
	0078 - STATIC WEB HOSTING FEE	Application	20	20	20
Email and Collaboration Services	0042 - EXCHANGE EMAIL SERVICE	Per Account	7	7	13.90
	0043 - EXCHANGE EMAIL STORAGE SURCHARGE	250 MB	2	2	0
	0045 - EXCHANGE LICENSE FEE - MONTHLY	Per Account	3.81	3.81	0
	0046 - SHARE POINT STORAGE	Per MB	0.0189	0.0189	0
	0047 - INSTANT MESSAGING	Per Account	1	1	0
	0050 - LIVE MEETING 01	Per Minute	0.35	0.35	0
	0051 - LIVE MEETING 02	Per Month	25	25	0
	0056 - SECURE EMAIL SERVICE	ACCOUNT	1.2	1.2	1.2
Enterprise Computing	0002 - MVS ENTERPRISE SERVER	SEC-CPU	0.092	0.092	0.075
	0003 - MVS-DB2 CPU	SEC-CPU	0.092	0.092	0.075
	0004 - MVS ENTERPRISE ZIIP	SEC-CPU	0.065	0.065	0.050
	0013 - MVS-JOB SETUP	JOB	1.32	1.32	1.25
	0014 - MVS-DISK STORAGE	CYL/MO	0.075	0.075	0.040
	0015 - MVS-JOB OUTPUT	REPORT	0.4	0.4	0.4
	0016 - TAPE STORAGE	GIGABYTE	2.25	2.25	1.15
	0032 - MVS-DISPATCH ONLINE	EACH	0.05	0.05	0.05
	0034 - MVS-CICS	SEC-CPU	0.255	0.255	0.145
	0035 - MVS-CICS TEST	SEC-CPU	0.255	0.255	0.145
Enterprise Content Mgt	0375 - ECM USER FEE (0 TO 500 USERS)	PER USER	36.00	36.00	36.00
	0376 - ECM USER FEE (501 TO 1000 USERS)	PER USER	26.00	26.00	26.00
	0377 - ECM USER FEE (1001 TO 1500 USERS)	PER USER	15.00	15.00	15.00
	0378 - ECM USER FEE (1501+ USERS)	PER USER	3.50	3.50	3.50
	0380 - ECM STORAGE	PER GB	.024	.024	.024
Other Services	0061 ANALYTICS AND REPORTING SERVICE	Per User	27.00	19.00	19.00
	0020 - AUTOMATIC NOTIFICATION SERVICE - BASE FEE	Per Account	500	500	165
	0064 - KRONOS TIME ENTRY	Per Account	0.87	0.87	0.87
	0069 - INBOUND Internet-FAX	Per Fax	0.08	0.08	0.08
	0070 - OUTBOUND Internet-FAX	Per Fax	0.08	0.08	0.08

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56570 - TRANSPORTATION SERVICES BUREAU REVOLVING FUND (81-1010)
EXPENDED IN PROGRAM 180**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The TSB Revolving Fund consists of two accounts which correspond with the two components of TSB fees for rental and monthly leasing of vehicles. The base lease or rental rate is established to recover the original cost of vehicle acquisition and a per mile rate which covers all other expenses including vehicle maintenance, insurance and fuel. These two fee components are deposited in their respective accounts.

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes

See following page for schedule of fees.

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,728,380	6,238,947	6,134,650
Revenue:			
Rent on motor vehicles	6,293,745	5,821,342	5,820,388
Miscellaneous/Transfers	78,639	90,259	252,629
Sale of vehicles	640,703	1,675,444	1,677,727
Interest	215,348	146,743	112,750
Total Revenue	7,228,435	7,733,788	7,863,494
Expenditures:			
Personal services	514,942	513,069	552,829
Operating expenses	3,766,763	4,241,297	4,416,853
Capital outlay	3,436,163	3,083,719	3,250,005
Total Expenditures	7,717,868	7,838,085	8,219,687
Ending Balance	<u>6,238,947</u>	<u>6,134,650</u>	<u>5,778,457</u>
Highest month-ending balance	7,206,235	6,124,234	5,699,810
Lowest month-ending balance	5,700,633	4,752,168	4,370,696

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
MILEAGE RATES: (cents/mile traveled)			
Compact	0.40	0.36	0.36
Intermediate Sedan	0.41	0.37	0.37
Intermediate Wagon	0.42	0.38	0.38
Mini Van Cargo	0.42	0.38	0.38
Mini Van Passenger	0.42	0.38	0.38
Sub-Compact Sedan	0.39	0.35	0.35
AWD Mini Van	0.43	0.39	0.39
1 Ton Cargo Van	0.43	0.39	0.39
1/2 Ton Pickup w/Topper	0.43	0.39	0.39
1/2 Ton Pickup	0.43	0.39	0.39
4x4 Pickup w/Topper	0.44	0.40	0.40
4x4 Pickup	0.44	0.40	0.40
3/4 Ton Pickup w/Topper	0.46	0.42	0.42
3/4 Ton Pickup	0.46	0.42	0.42
3/4 1500 2x4 w/Topper	0.46	0.42	0.42
Pickup Club Cab	0.46	0.42	0.42
Pickup Club Cab w/Topper	0.46	0.42	0.42
12 Passenger Van	0.44	0.40	0.40
15 Passenger Van	0.44	0.40	0.40
Pickup 1-Ton	0.46	0.42	0.42
4X4 4-Passenger	0.44	0.40	0.40
4X2 5-Passenger	0.45	0.41	0.41
4X4 5-Passenger	0.46	0.42	0.42
4X2 7-Passenger	0.45	0.41	0.41
4X4 7-Passenger	0.46	0.42	0.42
4X2 9-Passenger	0.45	0.41	0.41
4X4 9-Passenger	0.47	0.43	0.43
4X4 Compact Pickup Crew Cab w/Topper	0.43	0.39	0.39
1/2 Ton 4x4 Pickup Crew Cab w/Topper	0.44	0.40	0.40
Compact Pickup	0.42	0.38	0.38
RENTAL RATES: - One-half day			
Compact	6.50	8.00	8.00
Intermediate Sedan	7.00	8.50	8.50
Intermediate Wagon	7.50	7.50	7.50
Mini Van Cargo	7.50	9.00	9.00
Mini Van Passenger	8.50	9.50	9.50
Sub-Compact Sedan	6.50	7.00	7.00
1 Ton Cargo Van	10.50	10.50	10.50
1/2 Ton Pickup w/Topper	8.50	10.50	10.50
1/2 Ton Pickup	8.50	10.00	10.00
4x4 Pickup w/Topper	9.00	11.50	11.50
4x4 Pickup	10.00	10.50	10.50
3/4 Ton Pickup	10.00	11.50	11.50
3/4 1500 2x4 w/Topper	13.00	11.50	11.50
Pickup Club Cab	10.50	14.00	14.00
Pickup Club Cab w/Topper	11.00	11.00	11.00
12 Passenger Van	10.50	11.00	11.00
15-Passenger Van	11.00	11.00	11.00
4X4 4-Passenger	10.00	9.00	9.00
4X4 5-Passenger	9.00	11.00	11.00
4X2 7-Passenger	11.50	11.50	11.50
4X4 7-Passenger	11.50	13.00	13.00
4X2 9-Passenger	13.50	16.00	16.00
4X4 9-Passenger	14.50	16.50	16.50
4X4 Compact Pickup Crew Cab w/Topper	10.50	10.50	10.50
1/2 Ton 4x4 Pickup Crew Cab w/Topper	10.00	13.00	13.00
Compact Pickup	8.50	9.50	9.50

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
RENTAL RATES: - Daily			
Compact	11.00	13.00	13.00
Intermediate Sedan	11.50	14.00	14.00
Intermediate Wagon	12.00	12.00	12.00
Mini Van Cargo	12.50	14.50	14.50
Mini Van Passenger	13.50	15.50	15.50
Sub-Compact Sedan	10.50	11.00	11.00
1 Ton Cargo Van	17.00	17.00	17.00
1/2 Ton Pickup w/Topper	14.00	17.00	17.00
1/2 Ton Pickup	13.50	16.00	16.00
4x4 Pickup w/Topper	15.00	18.50	18.50
4x4 Pickup	16.50	17.50	17.50
3/4 Ton Pickup	16.50	19.00	19.00
3/4 1500 2x4 w/Topper	21.50	19.00	19.00
Pickup Club Cab	17.50	23.50	23.50
Pickup Club Cab w/Topper	18.00	18.00	18.00
12 Passenger Van	17.00	18.50	18.50
15-Passenger Van	18.00	18.50	18.50
4X4 4-Passenger	16.50	15.00	15.00
4X4 5-Passenger	15.00	18.00	18.00
4X2 7-Passenger	19.00	19.00	19.00
4X4 7-Passenger	19.00	22.00	22.00
4X2 9-Passenger	22.50	26.50	26.50
4X4 9-Passenger	24.00	27.50	27.50
4X4 Compact Pickup Crew Cab w/Topper	17.50	17.50	17.50
1/2 Ton 4x4 Pickup Crew Cab w/Topper	16.50	21.50	21.50
Compact Pickup	14.00	15.50	15.50
RENTAL RATES: - Monthly Lease Rates			
Sub Compact Sedan	171.00	171.00	171.00
Compact	179.00	179.00	179.00
Intermediate Sedan	188.00	188.00	188.00
Intermediate Wagons	197.00	197.00	197.00
Mini Van Cargo	201.00	201.00	201.00
Mini Van Passenger	223.00	223.00	223.00
1 Ton Cargo Van	281.00	281.00	281.00
1/2 Ton Pickup	224.00	224.00	224.00
1/2 Ton Pickup w/Topper	226.00	226.00	226.00
1/2 Ton 4x4 Pickup Crew Cab w/Topper	274.00	274.00	274.00
4x4 Pickup	272.00	272.00	272.00
4x4 Pickup w/Topper	248.00	248.00	248.00
15-Passenger Van	293.00	293.00	293.00
Pickup 1-Ton	381.00	381.00	381.00
Compact Pickup	229.00	229.00	229.00
4x4 Compact Pickup, Crew Cab	287.00	287.00	287.00
3/4 Ton Pickup	274.00	274.00	274.00
3/4 Ton Pickup w/Topper	247.00	247.00	247.00
3/4 1500 2x4 w/Topper	354.00	354.00	354.00
4x4 Diesel 3/4 Ton	301.00	301.00	301.00
Pickup Club Cab	287.00	287.00	287.00
Pickup Club Cab w/Topper	295.00	295.00	295.00
12 Passenger Van	278.00	278.00	278.00
4x4 4-Passenger	274.00	274.00	274.00
4x4 5-Passenger	250.00	250.00	250.00
4x4 7-Passenger	313.00	313.00	313.00
4x2 9-Passenger	371.00	371.00	371.00
4x4 9-Passenger	392.00	392.00	392.00

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56580 - SURPLUS PROPERTY REVOLVING FUND (81-161.04)
EXPENDED IN PROGRAM 171**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Surplus Property Division of AS Materiel utilizes the Surplus Property Revolving Fund to handle its fiscal operations. The Surplus Property Operations charge a flat percent against the sale price of each item sold by them. This Division will sell agency surplus along with political subdivision surplus at the rates indicated.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
State agency fee (81-161.04)	7.0%	7.0%	7.0%
Political subdivision fee (81-161.04)	7.0%	7.0%	7.0%

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	984,672	1,554,775	503,116
Revenue:			
Sale of property	328	343,577	355,417
Miscellaneous/Due to Fund	805,666	-1,203,471	-135,728
Interest Income	13,669	37,716	19,934
Total Revenue	819,663	-822,178	239,623
Expenditures:			
Personal services	137,973	135,943	157,688
Operating expenses	111,587	93,538	84,614
Total Expenditures	249,560	229,481	242,302
Ending Balance	<u>1,554,775</u>	<u>503,116</u>	<u>500,437</u>
Highest month-ending balance	1,553,924	1,657,426	2,345,255
Lowest month-ending balance	204,569	379,537	368,583

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56650 - ACCOUNTING DIVISION'S REVOLVING FUND (81-1110.04)
EXPENDED IN PROGRAM 567**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This revolving fund was created in 1995 (LB 325) to deposit payment for services rendered by the Accounting Division to prepare warrants, process payroll, process transaction accounts, and other services as determined by the Director of Administrative Services.

This fund also supported activities related to System functionality, upgrades and maintenance.

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

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	***** varies *****		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,983,459	2,773,123	2,713,675
Revenue:			
Professional & technical services	4,381,258	4,191,953	4,326,584
Interest	220,243	201,115	188,158
Other	14,208	-113,697	-10,142
Total Revenue	4,615,709	4,279,371	4,504,600
Expenditures:			
Personal services	2,117,329	1,968,830	1,857,786
Operating expenses	1,659,874	2,284,953	1,567,289
Travel expenses	16,874	85,036	10,951
Capital outlay	31,968	0	0
Total Expenditures	3,826,045	4,338,819	3,436,026
Ending Balance	<u>2,773,123</u>	<u>2,713,675</u>	<u>3,782,249</u>
Highest month-ending balance	3,771,261	6,325,315	4,329,115
Lowest month-ending balance	1,635,350	2,604,328	1,879,158

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58010 - TEMPORARY EMPLOYEE POOL (81-1354.04)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Temporary Employee Pool Revolving Fund is administered by the personnel division of the Department of Administrative Services. The fund consists of fees paid by state agencies to the division for temporary employment services. Actual charges to agencies vary on usage. The actual hourly rate includes 24% to cover FICA, unemployment, workers' compensation, and program administrative costs. If a temporary employee is eligible and enrolls in a health plan the premium cost is billed to the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
See Fund Description			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,087,496	1,130,117	1,373,245

Revenue:			
Charges to agencies	5,654,921	6,482,822	6,271,452
Interest income	22,646	19,492	20,359
Total Revenue	5,677,567	6,502,314	6,291,811

Expenditures:			
Temporary employee pool operations	5,634,567	6,259,186	6,214,794
Total Expenditures	5,634,567	6,259,186	6,214,794

Ending Balance	<u>1,130,117</u>	<u>1,373,245</u>	<u>1,450,262</u>
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Highest month-ending balance	861,203	970,624	1,094,770
Lowest month-ending balance	477,842	515,383	769,874

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Training Revolving Fund is administered by the personnel division of the Department of Administrative Services. Funds are received by personnel from agencies whose employees participate in the various training programs to cover the cost of those programs.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Charges to agencies	varies	varies	varies

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	46,102	41,123	30,209
Revenue:			
Charges to agencies	5,098	0	0
Interest	1,447	960	617
Total Revenue	6,545	960	617
Expenditures:			
Employee training operations	11,524	11,874	11,679
Total Expenditures	11,524	11,874	11,679
Ending Balance	<u>41,123</u>	<u>30,209</u>	<u>19,147</u>
Highest month-ending balance	45,392	40,350	29,424
Lowest month-ending balance	38,403	30,614	19,147

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)
EXPENDED IN PROGRAM 605**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The Personnel Division Revolving Fund was administratively created in 1996. The fund is used for activities associated with a coordinated advertising system for state government employment advertising and the state's employee recognition program.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
State agency billings		***** varies *****	
20% surcharge for coordinated advertising		***** varies *****	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	302,935	264,714	285,419
Revenue:			
Sale of services	24,168	26,795	35,117
Interest income	10,085	6,927	6,503
Employee Recognition	25,000	30,000	26,000
Total Revenue	59,253	63,722	67,620
Expenditures:			
Operations	97,473	43,017	70,660
Total Expenditures	97,473	43,017	70,660
Ending Balance	<u>264,714</u>	<u>285,419</u>	<u>282,370</u>
Highest month-ending balance	529,702	285,419	289,045
Lowest month-ending balance	311,040	246,279	225,970

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 58041 - PERSONNEL DIVISION REVOLVING FUND - TALENT MANAGEMENT SYSTEM EXPENDED IN PROGRAM 605

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was administratively created in May 2009 to account for the activities associated with the Human Resource Management System (HRMS). Funds used to establish the Human Resource Management System come from various fund balances within the Department of Administrative Services and support the following functionality and associated interfaces.

1. Recruitment and Selection Center – Applicant tracking, recruitment, selection and pre-employment testing.
2. Employee Work Center – Onboarding, organizational structures, history tracking, employee self-service, manager self-service, benefits enrollment, HR database, reporting and analytics.
3. Employee Development Center – Registration and tracking for education activities, certification tracking, performance reviews, eLearning courses, compensation, succession planning and social collaboration.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
See narrative above	NA	NA	NA

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	180,913	73,053	32,257

Revenue:			
Investment income	4,738	4,350	1,552
Transfers In	0		
Sales of services	486,522	447,135	487,533
Total Revenue	491,260	451,485	489,085

Expenditures:			
TMS implementation/operation	599,120	492,281	360,532
Total Expenditures	599,120	492,281	360,532

Ending Balance	<u>73,053</u>	<u>32,257</u>	<u>160,810</u>
Highest month-ending balance	224,694	364,600	153,987
Lowest month-ending balance	20,203	16,680	12,091

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58910 - STATE INSURANCE FUND (81-8,239.02)
EXPENDED IN PROGRAM 594**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Insurance Fund allows the risk manager to purchase insurance policies covering select state liabilities. For example, one auto policy is purchased to cover all motor fleets, one airplane policy covers planes owned by Aeronautics, State Patrol and Game and Parks. This central purchasing of a statewide policy allows consistency and control over insurance coverage received. No fees are paid but agencies will reimburse the fund at a pro rata share of their liability in each specific policy. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Building/\$100 of value	.068	.070	.070
Inventory/\$100 of replacement cost.	.054	.044	.044
Inland Marine/\$100 replacement cost.	.091	.053	.053
Vehicle Physical Damage/\$100 of value	1.545	1.912	1.976

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,405,213	7,130,097	8,791,017

Revenue:			
Charges to agencies	4,747,291	5,670,800	5,729,231
Interest	163,019	193,020	230,400
Other	3,137,352	(99,454)	
Total Revenue	8,047,662	5,764,366	5,959,631

Expenditures:			
Insurance expense	5,322,778	4,103,446	3,735,971
Total Expenditures	5,322,778	4,103,446	3,735,971

Ending Balance	<u>7,130,097</u>	<u>8,791,017</u>	<u>11,014,677</u>
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Highest month-ending balance	6,857,738	17,658,305	18,763,932
Lowest month-ending balance	1,905,105	13,516,139	15,260,932

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58920 - WORKERS' COMPENSATION CLAIMS
EXPENDED IN PROGRAM 593**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

Since 1989, the State Claims Board has had the authority to charge agencies a premium for workers' compensation claims incurred. The Risk Manager is charged with tracking workers' compensation claim payments by agencies and bill accordingly, however, it operates just as an insurance policy and those who don't have claims subsidize those with claims. All workers' compensation payments for all state employees are paid from this fund. Beginning in FY2006, assessments are based on actuarial studies that identify actual claims and loss history for each agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Agency Assessments	varies	varies	varies

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	19,441,770	17,947,490	18,018,771
Revenue:			
Premiums to agencies	14,437,522	14,197,896	14,197,896
Interest	573,191	430,225	407,700
Total Revenue	15,010,713	14,628,121	14,605,596
Expenditures:			
Workers' Compensation Claims	16,504,993	14,556,840	14,364,151
Total Expenditures	16,504,993	14,556,840	14,364,151
Ending Balance	<u>17,947,490</u>	<u>18,018,771</u>	<u>18,260,216</u>
Highest month-ending balance	19,643,953	17,658,305	18,763,932
Lowest month-ending balance	14,243,870	13,516,139	15,260,216

AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS

FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549) EXPENDED IN PROGRAM 58

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. The Board assesses fees for examinations, renewals and registration of abstracters and utilizes proceeds to cover operation expenses.

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

Schedule of Fees and Taxes		2010-11	2011-12	2012-13
Application fee	(76-542):	\$ 50	\$ 50	\$ 50
Examination fee	(76-542 & 76-543):	\$ 50	\$ 50	\$ 50
Re-Examination fee	(76-542 & 76-543):	\$ 50	\$ 50	\$ 50
Application fee for certificate of authority	(76-545):	\$ 200	\$ 200	\$ 200
Temporary certificate of authority fee	(76-546):	\$ 100	\$ 100	\$ 100
Renewal fee for certificate of authority	(76-547):	\$ 200	\$ 200	\$ 300
Renewal fee for certificate of registration **	(76-547):	\$ 120	\$ 120	\$ 150
Late fee (per month)	(76-548):	\$ 10	\$ 10	\$ 10

**Changed to every other year renewal LB 1051 (2010)

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	116,516	76,989	114,742
Revenue:			
Application Fees	3,000	1,500	4,320
Certificates of registration/License	600	46,900	0
Examination fees	2,690	32,625	3,225
Investment interest	3,442	1,976	2,214
Miscellaneous Revenues	20	10	20
Sale of surplus property	0	0	27
Duplicates	80	1,030	100
Operating Transfers Out	-2,368	0	0
Due to Vendor	0	0	104
Total Revenue	7,464	84,041	10,110
Expenditures:			
Salaries	19,900	19,800	20,425
Per Diems	1,500	1,550	2,175
Benefits	3,216	3,387	3,426
Operating Expenses	13,889	14,123	15,152
Travel	8,261	7,100	6,140
Capital Outlay	225	428	3,921
Total Expenditures	46,991	46,288	51,239
Ending Balance	<u>76,989</u>	<u>114,742</u>	<u>73,613</u>
Highest month-ending balance	115,025	124,819	111,264
Lowest month-ending balance	76,606	53,352	72,971

AGENCY 68 – COMMISSION ON LATINO AMERICANS

**FUND 26810 – COMMISSION ON LATINO AMERICANS CASH FUND (81-8,271.01)
EXPENDED IN PROGRAM 537**

Legislative Fiscal Analyst: LIZ HRUSKA @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
NONE			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	100	100	100
Revenue:			
Interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Operating Expenses			
Total Expenditures	0	0	0
Ending Balance	<u>100</u>	<u>100</u>	<u>100</u>
Highest month-ending balance	100	100	100
Lowest month-ending balance	100	100	100

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26900 - NEBRASKA ARTS COUNCIL CASH FUND (82-316)
EXPENDED IN PROGRAM 326**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Arts Council Cash Fund is established in law for costs related to administering sponsoring any conference, performance or exhibition by the Nebraska Arts Council or by groups who have contracted with the council for such events. All sums of money received from related conferences, exhibitions, performances and the sale of promotional materials is deposited in the fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Registration fees - conferences (82-316)		Varies according to activity.	

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	9,101	15,892	16,314
Revenue:			
Miscellaneous	0	0	-2,734
Supplies and materials	0	0	0
Interest	456	422	358
Sale of surplus property	0	0	0
Donations and grants	7,755	0	0
Registration fees	0	0	0
Total Revenue	8,211	422	-2,376
Expenditures:			
Arts Council operations	1,420	0	225
Total Expenditures	1,420	0	225
Ending Balance	<u>15,892</u>	<u>16,314</u>	<u>13,713</u>
Highest month-ending balance	15,892	16,314	16,441
Lowest month-ending balance	9,970	15,924	13,545

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332)
EXPENDED IN PROGRAM 329**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Arts and Humanities Cash Fund was established in law in 1998 to receive the earnings from the Nebraska Cultural Endowment Fund. Disbursements from the fund require a dollar-for-dollar match from non-state sources. Grants from the fund are made to arts and humanities organizations meeting the matching fund requirements and are intended to stabilize funding for arts and humanities organizations in Nebraska. The sole use of the fund is to provide state aid grants, and the Arts Council does not deduct administrative costs from the fund. Transfers to the Nebraska Arts and Humanities Cash Fund are not carried out if the balance of the Nebraska Cultural Endowment Fund drops below \$5,500,000. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfer from the Cultural Endowment Fund (82-331)	----	SEE FUND DESCRIPTION	---

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,044	-1,091,032	490
Revenue:			
Transfer in from Cultural Endowment Fund	131,816	1,416,535	891,204
Interest	733	487	364
Total Revenue	132,549	1,417,022	891,568
Expenditures:			
State Aid	1,224,625	325,500	891,204
Total Expenditures	1,224,625	325,500	891,204
Ending Balance	-1,091,032	490	854
Highest month-ending balance	133,066	490	322,734
Lowest month-ending balance	0	4	491

AGENCY 70 - STATE FOSTER CARE REVIEW BOARD

**FUND 27010 - FOSTER CARE REVIEW BOARD CASH FUND
EXPENDED IN PROGRAM 116**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	14,646	16,926	16,265
Revenue:			
Grants and contributions	1,416	490	1,684
Investment income	487	384	358
Other	377		2,424
Total Revenue	2,280	874	4,466
Expenditures:			
	0	1,535	1,538
Total Expenditures	0	1,535	1,538
Ending Balance	<u>16,926</u>	<u>16,265</u>	<u>19,193</u>
Highest month-ending balance	15,327	16,926	16,265
Lowest month-ending balance	14,442	16,265	19,193

AGENCY 71 - ENERGY OFFICE

**FUND 28130 - STATE ENERGY OFFICE CASH FUND (81-1607.01)
EXPENDED IN PROGRAM 106**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

In 1993, LB 670 provided \$300,000 in Severance Taxes to be used for Energy Office administration, energy efficiency activities, such as statistical analysis, emergency allocation plans, energy policy, energy information, technical assistance, building energy codes, revolving loans, and delivery of energy efficiency programs, renewable energy sources and public dissemination of information related to conservation of energy.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Severance Taxes (portion) (57-705)	Up to \$300,000 per year as determined by the Legislature		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	745,135	721,332	1,491,769

Revenue:			
Severance taxes	300,000	300,000	300,000
Investment interest	23,688	19,790	20,114
Sale of surplus property	0	1,306	768
Other private sources	160,149	1,209,954	1,213,499
Miscellaneous	-16,873	-305,865	232,703
Total Revenue	466,964	1,225,185	1,767,084

Expenditures:			
Personal services	163,573	224,798	221,041
Operating	59,123	40,145	70,188
Travel	4,929	2,193	520
Capital Outlay	1,935	3,201	0
Aid	261,207	184,411	137,088
Total Expenditures	490,767	454,748	428,837

Ending Balance	<u>721,332</u>	<u>1,491,769</u>	<u>2,830,016</u>
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Highest month-ending balance	759,468	810,789	935,179
Lowest month-ending balance	655,823	741,213	834,162

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (81-1278)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Nebraska Agricultural Products Research Fund is established in law to be utilized for the research and development of new, additional and improved uses for agricultural products and for the promotion of industrialization of products developed by expenditures of such funds. The Department is allowed to coordinate and expedite activities with the University of Nebraska. Fund income is derived from the licensing or sale of patents on projects which the fund financed.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Non-OCC license permit fee (81-1280)			
	Royalties or income derived from licensing or sale of patents resulting from research projects conducted with Research Fund monies are returned for deposit to the fund.		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	84,351	68,164	59,374
Revenue:			
Interest	2,617	1,683	1,275
Professional & Technical	0	0	
Miscellaneous	-750	0	
Total Revenue	1,867	1,683	1,275
Expenditures:			
Research Division	18,054	10,500	10,500
Total Expenditures	18,054	10,500	10,500
Ending Balance	68,164	59,347	50,122
Highest month-ending balance	84,627	68,424	59,442
Lowest month-ending balance	67,535	58,952	49,653

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21860 - ADMINISTRATIVE CASH FUND (81-1201.22)
EXPENDED IN PROGRAM 600**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Administrative Cash Fund is utilized to receive funds from the sale of the Department of Economic Development publications, fees charged for the sale of Nebraska items promoting economic development and tourism, deposits charged for the temporary use of Nebraska items, conference attendance fees, cooperative marketing and promotional expenses, and gifts, grants and reimbursements. The revenue is in turn used to finance publication printing and production and to offset agency promotional and economic development expenses.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Fees and sales (81-1201.22)	SEE NARRATIVE		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	367,836	103,717	85,902
Revenue:			
Business Fees and Interest	92,655	120,219	38,847
Due to fund	159	2,179	0
Total Revenue	92,814	122,398	38,847
Expenditures:			
Administration	356,933	140,213	50,927
Total Expenditures	356,933	140,213	50,927
Ending Balance	<u>103,717</u>	<u>85,902</u>	<u>73,822</u>
Highest month-ending balance	388,661	148,495	83,699
Lowest month-ending balance	70,312	67,997	35,980

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27215 – SITE AND BUILDING DEVELOPMENT FUND (81-12,146)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Site and Building Development Fund was established in 2011 for use by the Department of Economic Development to finance loans, grants, subsidies, credit enhancements, and other financial assistance for industrial site and building development. The Department may also use the fund for related administrative expenses.

In 2012 and 2013, transfers were made to the Site and Building Development Fund from the Affordable Housing Trust Fund. The ongoing source of revenue to this fund is designated portion of the documentary stamp tax.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfer from Affordable Housing Trust Fund	--- 0---	\$1,000,000	\$1,000,000
Documentary Stamp Tax allocation (76-903)	--- 0---	25 cents	25 cents

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	230,862	2,057,344

Revenue:			
Transfers in	0	1,000,000	1,000,000
Documentary Stamp Tax	0	1,074,788	2,192,889
Interest income	0	15,545	74,390
Total Revenue	0	2,090,333	3,267,279

Expenditures:			
Operations	0	32,989	60,986,
State Aid		0	325,752
Total Expenditures	0	32,989	386,738

Ending Balance	0	2,057,344	233,143
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Highest month-ending balance	0	2,057,344	4,937,885
Lowest month-ending balance	0	0	2,252,664

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27225 –INDUSTRIAL RECOVERY FUND (81-1213)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Industrial Recovery Fund was established in 2011 for use by the Department of Economic Development to assist communities that have experienced significant job losses with funding for projects to make available industrial sites and buildings to attract business to create new jobs in the community.

Funds are derived from the transfer of de-obligated funds from the Affordable Housing Trust Fund. The fund has a maximum allowable balance of \$1,000,000.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfer of de-obligated funds (58-709)	0	Varies by year	Varies by year

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	0	0	520,923
Revenue:			
Transfers of de-obligated funds	0	517,949	542,204
Interest income	0	2,974	19,878
Total Revenue	0	520,923	562,082
Expenditures:			
State Aid		0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>520,923</u>	<u>1,083,005</u>
Highest month-ending balance	0	520,923	1,083,005
Lowest month-ending balance	0	0	510,972

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27230 - JOB TRAINING CASH FUND
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Job Training Cash Fund was established in FY 1989-90 to receive funds transferred from the Department of Labor Employment Security Special Contingent Fund. A total of \$1,600,000 was transferred from the Employment Security Special Contingent Fund from FY89-90 to FY94-95.

Since then, the fund has received transfers from the Cash Reserve Fund in the following amounts:

FY94-95: \$ 6,000,000
 FY05-06: \$15,000,000
 FY06-07: \$ 5,000,000
 FY07-08: \$ 5,000,000

The Job Training Cash Fund is used to support and enhance employment in businesses and industries in Nebraska through the Skill Training Employment Program. Costs associated with training new employees are funded through this program. As of 2011, businesses may also apply for grants to fund internship programs within the organization. The majority of the expenditures from the fund are for state aid. In FY09-10 and FY10-11, transfers were made from the Job Training Cash Fund to the General Fund. At the present time, transfers from the Job Training Cash Fund to the General Fund are not allowed under law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
--- SEE FUND DESCRIPTION ---			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	16,979,381	15,384,548	13,203,330

Revenue:			
Interest	458,993	314,764	213,403
Miscellaneous	-680	11,001	0
Total Revenue	458,313	325,765	213,403

Expenditures:			
Job Training grants	1,992,549	2,418,219	2,359,117
Operating costs	49,597	88,764	124,595
Total Expenditures	2,042,146	2,506,983	2,483,712

Ending Balance	<u>15,394,548</u>	<u>13,203,330</u>	<u>10,933,021</u>
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Highest month-ending balance	17,104,109	15,300,319	13,156,755
Lowest month-ending balance	15,138,145	13,043,288	10,759,523

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)
EXPENDED IN PROGRAM 601**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Affordable Housing Trust Fund is established in the Department of Economic Development to finance loans, grants, subsidies, credit enhancements, technical assistance, and other financial assistance for community-based affordable housing projects. The fund may also be used to pay the administrative expenses of the Department to administer the program. The fund receives revenue from an earmark on the documentary stamp tax. The total documentary stamp tax assessed is \$2.25 for each \$1,000 of value or fraction thereof; of that amount, a portion is designated for deposit to the Affordable Housing Trust Fund. In FY10-11, a transfer was made from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Portion of documentary stamp tax deposited in fund (76-903)	\$1.20	\$.95	\$.95

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	11,301,719	7,121,127	6,990,786

Revenue:			
Documentary stamp taxes	7,090,248	6,849,682	7,787,400
Interest	356,332	200,416	202,991
Miscellaneous	58,766	92,589	1,505
Transfer out	-1,609,680	-1,000,000	-1,000,000
Transfer in	0	0	1,000,000
Total Revenue	5,895,666	6,142,687	7,991,896

Expenditures:			
Affordable Housing	10,076,258	6,273,028	3,658,259
Total Expenditures	10,076,258	6,273,028	3,658,259

Ending Balance	<u>7,121,127</u>	<u>6,990,786</u>	<u>11,324,423</u>
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Highest month-ending balance	11,927,982	8,142,123	11,324,423
Lowest month-ending balance	7,121,127	6,734,197	7,368,409

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27260 – CIVIC, CULTURAL AND CONVENTION CENTER FINANCING (13-2704)
EXPENDED IN PROGRAM 655**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund was established in 1999 and is used for assistance for the construction of new civic centers or the renovation or expansion of existing centers. The fund may not be used for planning, programming, marketing, advertising and related activities. Cities of the primary class and smaller are eligible to receive grants from the fund. The Department of Economic Development expends this fund as state aid to local governments. The fund receives annual transfers from the Department of Revenue based upon the certification of the amount of state sales tax revenue collected by retailers and operators associated with a facility approved under the Convention Center Facility Financing Act. Section 13-2610 specifies that this fund is to receive 30% of the certified revenue. Transfers to the General Fund were carried out in FY09-10 and FY10-11. As of 2012, transfers from this fund to the State Colleges Sport Facilities Cash Fund are authorized under law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Transfer from the Department of Revenue (13-2610)	--- SEE FUND DESCRIPTION ---		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,704,000	2,669,398	3,691,569
Revenue:			
Transfers in	1,026,985	1,036,037	1,000,382
Interest	80,401	73,128	82,423
Transfers out	-111,800	-117,900	-368,900
Miscellaneous	0	45,000	0
Total Revenue	995,586	1,036,265	713,905
Expenditures:			
State Aid to local governments	1,030,188	14,094	93,286
Total Expenditures	1,030,188	14,094	93,286
Ending Balance	<u>2,669,398</u>	<u>3,691,569</u>	<u>4,312,188</u>
Highest month-ending balance	2,704,818	3,691,570	4,312,188
Lowest month-ending balance	1,679,212	2,596,974	3,357,059

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27280 – MICROENTERPRISE DEVELOPMENT CASH FUND (81-12,105.01)
EXPENDED IN PROGRAM 603**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Microenterprise Development Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Microenterprise Development Act. LB 323 of 2007 authorized two \$1,000,000 transfers from the Cash Reserve Fund to the Microenterprise Development Cash Fund in each year of the FY07-09 biennium. The department expended the fund as state aid payments. The fund was closed out in FY10-11 when the balance was transferred to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Cash Reserve Fund transfer (LB 323, 2007)	0		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	84,029	0	0
Revenue:			
Cash Reserve Fund transfer	0	0	0
Interest income	0	0	0
Transfer out	-84,029	0	0
Total Revenue	-84,029	0	0
Expenditures:			
Administration	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>
Highest month-ending balance	294	0	0
Lowest month-ending balance	0	0	0

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27290 – BUILDING ENTREPRENEURIAL COMMUNITIES CASH FUND (81-12,128)
EXPENDED IN PROGRAM 134**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Building Entrepreneurial Communities Cash Fund was established in 2007 and is designated for use by the Department of Economic Development in carrying out the Building Entrepreneurial Communities Act. LB 323 of 2007 authorized two \$250,000 transfers from the Cash Reserve Fund to the Building Entrepreneurial Communities Cash Fund in each year of the FY07-09 biennium. The department expended the fund as state aid payments. The Building Entrepreneurial Communities program was eliminated in 2011.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
--- See narrative ---			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	432,420	230,862	227,708

Revenue:			
Interest income	11,063	5,967	5,435
Total Revenue	11,063	5,967	5,435

Expenditures:			
Building Entrepreneurial Communities grants	212,621	9,121	0
Total Expenditures	212,621	9,121	0

Ending Balance	230,862	227,708	233,143
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Highest month-ending balance	404,167	231,348	233,144
Lowest month-ending balance	230,862	223,193	228,169

AGENCY 73 - BOARD OF LANDSCAPE ARCHITECTS

FUND 27310 - STATE BOARD OF LANDSCAPE ARCHITECTS CASH FUND (81-8,194) EXPENDED IN PROGRAM 597

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. The Board assesses fees for examination, renewals and registration of landscape architects and utilizes proceeds to cover operation expenses.

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

Schedule of Fees and Taxes (81-8,194)	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Application Fee – Licensure by Reciprocity:	\$ 200	\$ 200	\$ 200
Application Fee – Licensure by Exam/Initial License:	\$ 300	\$ 300	\$ 300
Registration Certificate Fee:	\$ 170	\$ 170	\$ 170
Individual Renewal Fee – Annual:	\$ 170	\$ 170	\$ 170
Late fee:	10%/mo	10%/mo	10%/mo
Returned Check Fee:	\$ 30	\$ 30	\$ 30
Roster:	\$ 30	\$ 30	\$ 30

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	22,909	22,267	25,088

Revenue:			
Application Fees	2,500	2,700	3,200
Licensing Fee	1,530	2,210	2,040
Renewal Fees	14,620	16,490	16,337
Renewal Late Fees	204	595	442
Exam Fees	560	1,440	0
Miscellaneous Fees	156	125	213
Investment Interest	756	620	599
Operating Transfers Out	-1,143	0	0
Sale of Surplus Property	0	0	0
Total Revenue	19,183	24,180	22,831

Expenditures:			
Operating Expense	19,811	21,359	20,347
Travel	14	0	1,713
Total Expenditures	19,825	21,359	22,060

Ending Balance	<u>22,267</u>	<u>25,088</u>	<u>25,859</u>
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Highest month-ending balance	27,030	28,902	32,804
Lowest month-ending balance	14,647	19,334	17,333

AGENCY 74 - NEBRASKA POWER REVIEW BOARD

FUND 27410 - POWER REVIEW FUND (70-1020) EXPENDED IN PROGRAM 072

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

The Power Review Fund receives money from assessments on electric power suppliers operating in the State of Nebraska. Each year, any entity having an electric distribution system or generation and distribution system (including municipalities) is assessed an amount proportional to their gross income sufficient to pay the expenses of the Power Review Board.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Assessments of electric power suppliers (70-1020)	Proportional to the gross income of the utilities		

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	200,160	421,551	278,619
Revenue:			
Assessments	569,131	309,101	547,290
Investment interest	-728	14,231	11,671
Total Revenue	568,403	323,332	558,961
Expenditures:			
Personal services	238,082	250,389	225,394
Operating expenses	95,875	206,396	214,651
Travel	12,980	9,479	11,037
Capital Outlay	0	0	0
Total Expenditures	346,937	466,264	451,082
Ending Balance	<u>421,551</u>	<u>278,619</u>	<u>386,498</u>
Highest month-ending balance	693,941	628,788	742,005
Lowest month-ending balance	181,251	278,509	386,387

AGENCY 75 - NEBRASKA INVESTMENT COUNCIL

**FUND 27510 - STATE INVESTMENT OFFICER'S CASH FUND (72-1249.02)
EXPENDED IN PROGRAM 610**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

The State Investment Officer's Cash Fund receives revenue from assessments made against each of the funds managed by the State Investment Officer. Each fund pays a pro-rata share of the investment management expense (where it is not specifically prohibited by law). Funds managed and assessed include the Short Term Investment Pool, retirement funds of the teachers, judges, State Patrol, and the State and County Cash Balance plans, Aeronautical Trust Fund, and J.J. Soukup Trust Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Assessments against funds managed (72-1249.02)		----- pro-rata shares -----	

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,039,060	670,813	785,484

Revenue:			
Assessments	1,651,539	2,145,678	2,149,743
Investment interest	29,839	23,598	22,261
Operating transfers in	217,993	292,880	318,874
Other		1,178	
Total Revenue	1,899,371	2,463,334	2,490,878

Expenditures:			
Operating expenses	2,267,618	2,348,663	2,183,175
Total Expenditures	2,267,618	2,348,663	2,183,175

Ending Balance	<u>670,813</u>	<u>785,484</u>	<u>1,093,187</u>
Highest month-ending balance	1,485,219	1,404,669	1,338,823
Lowest month-ending balance	187,540	293,398	306,929

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND – 27220 – COMMISSION ON INDIAN AFFAIRS CASH FUND
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: LIZ HRUSKA @ 471-0053

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
NONE			

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,616	6,370	9,939
Revenue:			
Interest	284	277	432
Other	0		
Donation	10,000	10,000	10,000
Total Revenue	10,284	10,277	10,432
Expenditures:			
Operating Expenses	5,530	6,708	1,294
Total Expenditures	5,530	6,708	1,294
Ending Balance	<u>6,370</u>	<u>9,939</u>	<u>19,077</u>
Highest month-ending balance	11,627	14,104	19,937
Lowest month-ending balance	1,622	4,329	19,020

AGENCY 76 – COMMISSION ON INDIAN AFFAIRS

**FUND 27610 – DESIGNATED COLLECTION FUND
EXPENDED IN PROGRAM 584**

Legislative Fiscal Analyst: LIZ HRUSKA@471-0053

The source of revenue to this fund was two transfers from the General Fund in FY 11 and FY 12. No additional transfers are authorized. The amount of the fund transfer was established by the Legislature. The funding is used for a grant program to political subdivisions within a 30-mile radius of a census-designated place that is associated with an Indian reservation for the purpose of economic development, health care, or law enforcement. The statute was amended in 2013 which expanded the radius to 60 miles and also allowed non-profits to apply.

A census-designated place is defined as a concentration of population identified by the U.S. Bureau of the Census, that lacks a separate municipal government but otherwise physically resembles an incorporated city or village and that is associated with an Indian reservation in a county with fewer than 6,400 inhabitants. The Commission on Indian Affairs is to review such applications for assistance, and after consideration of the application and evidence, issue a finding on the application to determine its eligibility. If the application is deemed to be a legitimate use and state assistance is in the best interest of the state, the application is to be approved.

The Legislature transferred \$25,000 in FY 11 and \$15,000 in FY 12.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Transfer from General Fund per statute			25,000

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	0	11,093	8,494
Revenue:			
Transfer In	25,000		
Interest	682	288	199
Total Revenue	25,682	288	199
Expenditures:			
Grants	14,589	2,887	300
Total Expenditures	14,589	2,887	300
Ending Balance	<u>11,093</u>	<u>8,494</u>	<u>8,393</u>
Highest month-ending balance	25,531	11,320	8,575
Lowest month-ending balance	11,093	8,458	8,293

AGENCY 78 - CRIME COMMISSION

FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835) EXPENDED IN PROGRAM 202

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Victim's Compensation Fund was created by Laws 1978, LB910. This fund supplements federal and General Funds in providing compensation to innocent victims of crime. The fund shall be used to pay awards or judgments under the Nebraska Crime Victim's Reparations Act.

Section 81-1835 states that the fund shall be in such amount as the Legislature shall determine to be reasonably sufficient to meet anticipated claims. When the amount of money in the fund is not sufficient to pay any awards or judgments under the act, the Director of Administrative Services shall immediately advise the Legislature and request an emergency appropriation to satisfy such awards and judgments.

The main revenue source before 2010 was inmate wages in federally certified correctional industries programs.

Additional revenue sources added by Laws 2010, LB510, were a \$1 court assessment for each conviction of any misdemeanor or felony and up to 5% of a work release inmate's net wages. The following table shows how the revenue is allocated.

Transfers from the Victim's Compensation Fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Assessment of one dollar for each misdemeanor or felony conviction (33-157)	75% of such amount*	75% of such amount*	75% of such amount*
Up to 5% of the net wages of inmates assigned to the work release program (83-184)	75% of such amount*	75% of such amount*	75% of such amount*
* 25% of such amount is remitted to the Reentry Cash Fund administered by the Department of Correctional Services.			
Inmate wages in federally certified correctional industries programs (83-183.01)	5%	5%	5%
Payments received by a criminal for his/her story (81-1836) Also known as Notoriety-for-profit or Son of Sam payments	Contract amount for criminal's story		
Restitution payments (29-2286)	Amount determined by court order		

AGENCY 78 - CRIME COMMISSION

FUND 27800 - VICTIM'S COMPENSATION FUND – CONT'D

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	41,620	135,958	266,735
Revenue:			
Inmate Wages	28,068	24,612	26,470
Work Release Inmate Wages	53,055	130,635	122,246
\$1 Court Assessment	23,888	38,569	37,371
Investment and Miscellaneous Income	2,497	5,845	16,727
Total Revenue	107,508	199,661	202,815
Expenditures:			
Government aid	13,170	68,885	153,742
Total Expenditures	13,170	68,885	153,742
Ending Balance	<u>135,958</u>	<u>266,735</u>	<u>315,807</u>
Highest month-ending balance	135,958	266,735	328,642
Lowest month-ending balance	44,453	152,096	283,436

AGENCY 78 - CRIME COMMISSION

FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428) EXPENDED IN PROGRAM 199

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Law Enforcement Improvement Fund (LEIF) was created by Laws 1971, LB929. Section 81-1428 states that the LEIF shall be used for administrative and operations expenses of the Nebraska Law Enforcement Training Center and such other expenses as budgeted by the Legislature for the improvement of law enforcement.

The LEIF fee shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this state for violations of state law or city or village ordinances. No such fee shall be collected in any juvenile court proceeding or when waived under section 29-2709. Fee revenue is credited to this fund.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$12,051 in FY09-10, and \$24,145 in FY10-11, from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Law Enforcement Improvement Fund Fee (81-1429)	\$2	2	2

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	195,740	341,135	368,835
Revenue:			
LEIF fee	504,187	498,783	462,464
Investment and Miscellaneous Income	12,098	25,635	11,044
Operating Transfers Out	(24,145)	0	0
Total Revenue	492,140	524,417	473,508
Expenditures:			
Salaries and Benefits	145,343	229,473	322,640
Operating Expenses	149,703	247,011	135,214
Travel	6,909	9,316	2,390
Capital Outlay	44,790	10,918	3,687
Total Expenditures	346,745	496,717	463,931
Ending Balance	<u>341,135</u>	<u>368,835</u>	<u>378,413</u>
Highest month-ending balance	346,845	436,835	396,958
Lowest month-ending balance	227,956	367,782	352,501

AGENCY 78 - CRIME COMMISSION

**FUND 27820 - NEBRASKA LAW ENFORCEMENT TRAINING CENTER CASH FUND (81-1413.01)
EXPENDED IN PROGRAM 199**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Nebraska Law Enforcement Training Center Cash Fund was created by Laws 1971, LB223. Section 81-1413.01 states that all receipts for tuition and fees paid to the Nebraska Law Enforcement Training Center shall be credited to this fund. The fund shall be used to defray the expenses of the training center.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB1, transferred \$16,039 in FY09-10, and \$32,456 in FY10-11, from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Dorm rental (per day)	\$18	18	18
Tuition:			
Mandated Training (Basic -16 Weeks)		----- \$4,000* -----	
* Cost increased to \$4,560 on May 19, 2013.			
Specialized Courses		-----Tuition Varies by Course -----	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	543,313	507,961	524,163
Revenue:			
Admissions and tuition charges	112,058	111,455	91,883
Housing and dorm rental revenue	43,794	32,142	35,946
Building & space rental	2,298	424	1,888
Intergovernmental Revenues	14,617	9,343	10,164
Investment Income	17,710	13,837	11,026
Operating Transfers Out	(32,456)	0	0
Total Revenue	158,021	167,201	150,908
Expenditures:			
Salaries and Benefits	193,378	150,999	266,328
Operating Expenses	(5)	0	(11)
Total Expenditures	193,373	150,999	266,317
Ending Balance	<u>507,961</u>	<u>524,163</u>	<u>408,754</u>
Highest month-ending balance	540,950	548,915	506,869
Lowest month-ending balance	500,072	506,589	408,360

AGENCY 78 - CRIME COMMISSION

FUND 27850 - COMMUNITY CORRECTIONS UNIFORM DATA ANALYSIS CASH FUND (47-632) EXPENDED IN PROGRAM 220

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Community Corrections Uniform Data Analysis Cash Fund was created by Laws 2003, LB46. This fund shall only be used to support operations costs and analysis relating to the implementation and coordination of the uniform analysis of crime data pursuant to the Community Corrections Act, including associated information technology projects.

Past projects include the automation of pre-sentence investigation reports, development of an interface for problem-solving courts to integrate with the JUSTICE computer system, and a number of improvements to the Nebraska Probation Management Information System (NPMIS).

Section 47-633 states that a uniform data analysis fee shall be taxed as costs for each case filed in each county court, separate juvenile court, and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees are credited to this fund.

In 2012, LB985A authorized a transfer from this fund to the General Fund of \$226,750 on July 1, 2012. Laws 2011, LB378, authorized a transfer from this fund to the Violence Prevention Cash Fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from this fund to the General Fund at the direction of the Legislature. Laws 2009, First Spec. Sess., LB 1, transferred \$12,914 in FY09-10, and \$21,364 in FY10-11, from this fund to the General Fund.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Uniform data analysis fee (47-633)	\$1	1	1

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	961,664	1,123,470	1,047,893
Revenue:			
Uniform data analysis fee	435,095	433,513	405,047
Investment and Miscellaneous Income	34,361	25,717	16,665
Operating Transfers Out	(21,364)	(200,000)	(426,750)
Total Revenue	448,092	259,231	(5,038)
Expenditures:			
Salaries and Benefits	64,949	65,645	41,262
Operating Expenses	221,205	268,997	402,482
Travel	130	166	813
Total Expenditures	286,284	334,808	444,557
Ending Balance	<u>1,123,470</u>	<u>1,047,893</u>	<u>598,298</u>
Highest month-ending balance	1,123,593	1,048,057	724,708
Lowest month-ending balance	934,280	893,967	588,393

AGENCY 78 - CRIME COMMISSION

**FUND 27870 - VIOLENCE PREVENTION CASH FUND (81-1451)
EXPENDED IN PROGRAM 204**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Violence Prevention Cash Fund was created by Laws 2009, LB63, and was effective on May 28, 2009. Section 81-1451 states that the fund shall be administered by the Crime Commission.

There is no revenue source for this fund, such as a court fee, but the statute provides that the State Treasurer shall credit to the fund such money as is transferred to the fund by the Legislature, donated as gifts, bequests, or other contributions to such fund from public or private entities, and made available by any department or agency of the United States if so directed by such department or agency.

Laws 2010, LB800, authorized a transfer of \$350,000 from the Probation Program Cash Fund to this fund on July 15, 2010.

Laws 2011, LB378, authorized a transfer from the Community Corrections Uniform Data Analysis Cash Fund to this fund of \$200,000 on July 1, 2011, and \$200,000 on July 1, 2012.

These funds are to be distributed to organizations or governmental entities that have submitted violence prevention plans and that best meet the intent of reducing street and gang violence and reducing homicides and injuries caused by firearms.

Some of the organizations that received funding for FY2012 are the Urban League of Nebraska, Banister's Leadership Academy, Victory Boxing Club, Hall County Central District Health Department, Family First, Hope Center for Kids, and Impact One Community Connection.

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	252,330	466,703	484,808
Revenue:			
Investment and Miscellaneous Income	16,522	15,483	13,934
Operating Transfers In	350,000	200,000	200,000
Total Revenue	366,522	215,483	213,934
Expenditures:			
Aid	152,149	197,379	303,345
Total Expenditures	152,149	197,379	303,345
Ending Balance	<u>466,703</u>	<u>484,808</u>	<u>395,396</u>
Highest month-ending balance	572,100	669,074	685,803
Lowest month-ending balance	465,405	484,808	395,396

AGENCY 78 - CRIME COMMISSION

**FUND 27880 - NEBRASKA CRIME VICTIM FUND (33-157)
EXPENDED IN PROGRAM 198**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2010, LB510 created the Nebraska Crime Victim Fund, and it became effective on July 15, 2010.

The fund shall contain the amounts of a \$1 court assessment for each misdemeanor or felony conviction and up to 5% of the net wages of inmates assigned to the work release program. The fund shall be administered by the Crime Commission.

As soon as funds become available, money shall be transferred from the Nebraska Crime Victim Fund to the Department of Correctional Services Facility Cash Fund and the Supreme Court Automation Cash Fund to pay for the initial costs in implementing Laws 2010, LB510, in amounts to be determined by the Department of Correctional Services and the Supreme Court and certified to the Crime Commission.

When such costs are fully reimbursed, the Nebraska Crime Victim Fund shall terminate and the State Treasurer shall distribute seventy-five percent of the funds from the court assessment and work release wages to the Victim's Compensation Fund in the Crime Commission and the remaining twenty-five percent to the Reentry Cash Fund in the Department of Correctional Services.

The implementation costs were paid and the Nebraska Crime Victim Fund was terminated in FY10-11.

AGENCY 81 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED

**FUND 28110 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED CASH FUND (71-8612)
EXPENDED IN PROGRAM 357**

Legislative Fiscal Analyst: Sandy Sostad @ 471-0054

The fund contains money received pursuant to the Commission for the Blind and Visually Impaired Act and may be used for the operation of the Commission. It also contains a percentage of the net proceeds from the operation of vending facilities by the blind which are used to cover supervisory and administrative expenses incurred by Commission staff. Other cash fund revenue is received from the sale of aids and appliances, such as canes and Braille writers, to the visually impaired. Beginning in 2006-07, a grant was received from the Enrichment Foundation which is primarily expended as aid. A one-time transfer was made to the cash fund in FY2011-12 of donations that had been accounted for in a trust fund.

The fund was established on July 1, 2000, when the Commission was created, and initially contained funds transferred from the Small Business Enterprise Cash Fund and Institutional Cash Fund in the Department of Health and Human Services. Transfers from the fund are authorized at the direction of the Legislature.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Net proceeds of vending facilities (71-8612)	% of net proceeds	% of net proceeds	% of net proceeds
Sale of services, supplies and materials (71-8612)	Cost	Cost	Cost

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	53,428	32,905	149,933

Revenue:			
Vending facility/business fees	41,139	46,172	43,897
Interest Income	1,865	3,853	3,942
Sale of services, supplies & materials	6,530	13,115	30,552
Miscellaneous	1,639	2,426	6,839
Grants	10,000	17,027	14,277
Transfer to the General Fund	(4,531)	0	0
Transfer from Trust Fund	0	115,335	0
Total Revenue	56,642	197,928	99,507

Expenditures:			
Personal services	30,275	19,979	19,589
Operations, travel, capital outlay	37,305	44,662	52,205
Government aid	9,585	16,259	40,510
Total Expenditures	77,165	80,900	112,304

Ending Balance	32,905	149,933	137,136
Highest month-ending balance	62,330	165,048	148,380
Lowest month-ending balance	31,407	147,255	145,222

AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED

**FUND 28210 – DEAF AND HARD OF HEARING CASH FUND
EXPENDED IN PROGRAM 578**

Legislative Fiscal Analyst: Elizabeth Hruska @ 471-0053

This fund is used by the agency for interpreter services reimbursement, licensing fees and for grants received by the agency.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Hourly rate for interpreter services:			
General assignment:			
1 st hour	40.00- 50.00	40.00 – 50.00	40.00 – 50.00
each additional hr.	25.00 - 35.00	25.00 - 35.00	25.00-35.00
QAST Performance Exam	170.00	170.00	170.00
QAST Written Exam	25.00	25.00	25.00

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	33,510	29,372	18,456
Revenue:			
Grants	6,014	4,970	3,400
Interpreter services	6,145	4,407	2,515
Interest	990	629	360
Other	(52)	375	11,000
Licensing fees	8,280	4,275	7,995
Total Revenue	21,377	14,656	25,270
Expenditures:			
Agency operations	25,515	25,572	13,416
Total Expenditures	25,515	25,572	13,416
Ending Balance	<u>29,372</u>	<u>18,456</u>	<u>30,310</u>
Highest month-ending balance	32,707	29,372	30,310
Lowest month-ending balance	22,944	18,120	11,974

AGENCY 83 - AID TO COMMUNITY COLLEGES

**FUND 28310 NEBRASKA COMMUNITY COLLEGE STUDENT PERFORMANCE
& OCCUPATIONAL EDUCATION GRANT FUND (85-1540)
EXPENDED IN PROGRAM 099**

Legislative Fiscal Analyst: Phil Hovis @ 471-0057

The Nebraska Community College Aid Cash Fund was created pursuant to LB305, enacted in 1989. Provisions of LB946, enacted in 2012, renamed the fund the Nebraska Community College Student Performance and Occupational Education Grant Fund. The fund is under the direction of the Nebraska Community College Student Performance and Occupational Education Grant Committee and is administered by the Coordinating Commission for Postsecondary Education. Amounts credited to the fund are to consist of money received by the state in the form of grants or gifts from nonfederal sources and such other amounts as may be transferred or otherwise accrue to the fund. The fund is to be used to provide aid or grants to community colleges pursuant to provisions of section 85-1539.

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
None - See Fund Description.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	4,996	5,167	5,305
Revenue:			
Investment interest	171	138	126
Total Revenue	171	138	126
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>5,167</u>	<u>5,305</u>	<u>5,431</u>
Highest month-ending cash balance	5,167	5,305	5,431
Lowest month-ending cash balance	5,014	5,178	5,315

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28330 – LIVESTOCK WASTE MANAGEMENT CASH (54-2408)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Livestock Waste Management Cash Fund receives revenue from fees charged for inspection requests and permit applications for Livestock Waste Control Facilities. The fund is used to partially offset costs of operating the Livestock Waste Management Program, which regulates the construction and operation of animal feeding facilities.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Inspection fees:			
Small facility	\$100	\$100	\$100
Medium facility	\$200	\$200	\$200
Large facility	\$500	\$500	\$500
Late fee:			
Small facility	\$50	\$50	\$50
Medium facility	\$50	\$50	\$50
Large facility	\$500	\$500	\$500
Permit application fees:	\$200	\$200	\$200
Annual permit fees:			
Cattle/veal calves	.075/head	.075/head	.075/head
Dairy cows	.113/head	.113/head	.113/head
Swine over 55 lbs.	\$3/hundred	\$3/hundred	\$3/hundred
Swine under 55 lbs.	.75/hundred	.75/hundred	.75/hundred
Sheep/Lambs	.75/hundred	.75/hundred	.75/hundred
Chicken and turkeys	.75 to 2.25/thous.	.75 to 2.25/thous.	.75 to 2.25/thous.
Horses	.15/head	.15/head	.15/head

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	256,907	252,019	387,969
Revenue:			
Licensing and examining fees	362,054	389,389	338,432
Interest	7,882	6,710	8,160
Miscellaneous	72	300	1,850
Transfers out	-100,000	0	0
Total Revenue	270,008	396,399	348,442
Expenditures:			
Operations	274,897	260,449	296,354
Total Expenditures	274,897	260,449	296,354
Ending Balance	252,018	387,969	446,057
Highest month-ending balance	349,944	435,471	458,239
Lowest month-ending balance	60,560	132,364	231,447

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28340 – CLEAN AIR TITLE V FUND (81-1505.05)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Clean Air Title V Cash Fund receives emission fees from facilities which are major sources as defined by the Clean Air Act. The fee rate is set annually after facilities file their emission inventory reports. The Clean Air Title V Cash Fund is used to pay the direct and indirect costs of the Department's Clean Air Act permitting and monitoring program. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Emission Fee (per ton of emissions)	\$66	\$64	\$65

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,509,168	2,887,674	2,092,603

Revenue:			
General Business Fees	2,847,756	1,771,048	3,407,696
Interest	60,783	48,071	45,662
Miscellaneous	6,029	5,276	8,568
Total Revenue	2,914,568	1,824,395	3,461,926

Expenditures:			
Operations	2,536,062	2,619,465	2,499,524
Total Expenditures	2,536,062	2,619,465	2,499,524

Ending Balance	<u>2,887,674</u>	<u>2,092,603</u>	<u>3,055,005</u>
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Highest month-ending balance	2,887,309	2,777,427	3,054,566
Lowest month-ending balance	715,908	645,730	856,229

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28345 – AIR CONSTRUCTION PERMIT FEE FUND (81-1505.06)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Legislature passed LB 449 in 2004, which provides the Department the authority to assess construction permit application fees. Fees are fixed based upon emissions potential of the entire facility. The fees generated through this program are used to pay a portion of the costs associated with processing construction permit applications. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Permit fees (81-1505.06)	\$250, \$1,500 or \$3,000, based upon emissions potential		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	69,414	22,631	89,425

Revenue:			
Business fees	60,900	72,250	69,750
Interest	1,155	1,477	2,157
Miscellaneous	-5,750	0	573
Total Revenue	56,305	73,727	72,480

Expenditures:			
Air quality program	103,088	6,933	70,182
Total Expenditures	103,088	6,933	70,182

Ending Balance	<u>22,631</u>	<u>89,425</u>	<u>91,723</u>
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Highest month-ending balance	55,059	89,426	97,746
Lowest month-ending balance	5,063	29,977	85,844

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28350 - REMEDIAL ACTION PLAN MONITORING FUND (81-15,183)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn

The Remedial Action Plan Monitoring Fund was established through legislation adopted in 1994. The fund receives voluntary payments made by public and private entities to finance the administration and oversight expenses of the Department of Environmental Quality when the agency monitors voluntary remedial action plans. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Voluntary payments (81-15,184)	An application fee of \$2,000 and a participation fee of \$3,000 is required for an applicant to enter the program. Ongoing additional costs incurred by the Department is reimbursed by the applicant under a payment plan.		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	10,773	30,648	61,021
Revenue:			
Professional and technical services	167,552	155,418	102,254
Interest	901	775	1,455
Miscellaneous	0	5,295	34,940
Total Revenue	168,453	161,488	138,649
Expenditures:			
Operations	148,578	131,115	152,280
Total Expenditures	148,578	131,115	152,280
Ending Balance	<u>30,648</u>	<u>61,021</u>	<u>47,390</u>
Highest month-ending balance	40,581	61,022	69,912
Lowest month-ending balance	12,523	18,605	44,847

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28380 - INTEGRATED SOLID WASTE MANAGEMENT FUND (13-2041)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Integrated Solid Waste Management Fund was established to receive landfill permit fees and solid waste disposal fees charged under the Integrated Solid Waste Management Act. The revenues deposited in the fund are used by the Department of Environmental Quality to regulate solid waste facilities in the State of Nebraska. This fund receives half of the disposal fee charged under the Integrated Solid Waste Management Act. The Department may also use this fund for certain remediation activities. Ongoing transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Disposal fee (13-2042)	\$1.25 per ton or per 3 cubic yards of compacted waste, or per 6 cubic yards of uncompacted waste		
Permit and operation fees (13-2041)	Established by Environmental Quality Council		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	512,175	456,892	378,674
Revenue:			
General business fees/taxes	1,675,091	1,738,989	1,714,927
Interest	20,162	17,093	13,473
Miscellaneous	-7,742	4,999	-32,528
Total Revenue	1,687,511	1,761,081	1,695,872
Expenditures:			
Solid Waste Management	1,742,794	1,839,299	1,492,637
Total Expenditures	1,742,794	1,839,299	1,492,637
Ending Balance	459,892	378,674	581,909
Highest month-ending balance	905,951	675,080	738,661
Lowest month-ending balance	458,990	338,656	306,092

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28390 - WASTE REDUCTION AND RECYCLING INCENTIVE FUND (81-15,160)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Waste Reduction and Recycling Incentive Fund was established in 1990 to receive funds from the fee placed upon the sale of new tires and an annual business fee. The fund is used to provide state aid for waste reduction and recycling projects. The fund also receives one-half of the disposal fee charged under the Integrated Solid Waste Management Act.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Tire fee (per tire sold at retail) (81-15,162)	\$1	\$1	\$1
Business fee (annual) (81-15,163)	----- \$25 if retail sales over \$50,000 per location -----		
Disposal fee (13-2042) (50% deposited in Fund 2839)	\$1.25 per ton or per 3 cubic yards of compacted waste; or per 6 cubic yards of uncompacted waste		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	3,584,478	2,787,057	4,036,697

Revenue:			
Waste and tire fees	2,439,914	2,521,455	2,491,066
Business fee	1,268,659	1,335,450	1,297,439
Interest	119,258	101,075	109,220
Miscellaneous	-1,505,705	16,846	-112,622
Total Revenue	2,322,126	3,974,826	3,785,103

Expenditures:			
Waste Reduction and Recycling	3,085,344	2,759,389	2,785,442
Total Expenditures	3,085,344	2,759,389	2,785,442

Ending Balance	<u>2,787,057</u>	<u>4,036,697</u>	<u>5,036,358</u>
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Highest month-ending balance	4,163,347	4,681,547	5,326,653
Lowest month-ending balance	2,820,375	2,943,930	4,103,445

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28400 - LITTER REDUCTION AND RECYCLING (81-1558)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Litter Reduction and Recycling Fund receives revenue from the annual litter fee assessed on manufacturers, wholesalers and retailers. The funds are subsequently used for state aid to provide for litter reduction and recycling education, recycling and clean-up projects, and Department of Environmental Quality administration of the program. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Litter fee (annual) (81-1559 and 81-1560.01)		\$175 per \$1million in gross proceeds (all years)	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	336,321	369,688	489,120
Revenue:			
Litter tax	1,634,444	1,868,684	2,185,347
Interest	33,621	28,691	36,745
Miscellaneous	7,670	147,188	21,813
Total Revenue	1,675,735	2,044,563	2,243,905
Expenditures:			
Litter Reduction Act	1,642,368	1,925,131	1,967,471
Total Expenditures	1,642,368	1,925,131	1,967,471
Ending Balance	<u>369,688</u>	<u>489,120</u>	<u>765,554</u>
Highest month-ending balance	1,851,806	1,926,202	2,517,562
Lowest month-ending balance	280,840	219,781	669,332

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28410 - ENVIRONMENTAL QUALITY CASH FUND (81-1505.01)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Department of Environmental Quality Cash Fund receives professional/technical fees from agencies/groups using agency staff services. Fees vary by the type of service performed and are intended to cover the agency's expenses. Revenue is subsequently used for operating and staffing expenses. The most common use of the fund is for the regulation of uranium mining in northwest Nebraska. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Professional fees (81-1505, 81-1521.09)	SEE NARRATIVE		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	112,536	82,441	131,501
Revenue:			
Professional/technical	145,198	163,137	171,515
Interest	3,834	3,116	2,861
Miscellaneous	0	331,509	-71,426
Total Revenue	149,032	497,762	102,950
Expenditures:			
Operations	179,127	448,702	189,672
Total Expenditures	179,127	448,702	189,672
Ending Balance	82,441	131,501	44,779
Highest month-ending balance	96,502	71,615	69,536
Lowest month-ending balance	34,669	10,632	4,596

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28420 - CHEMIGATION COSTS FUND (46-1121)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Chemigation Costs fund receives registration fees from individuals wishing to conduct chemigation activities. The fees are paid to Natural Resources Districts, with the state's share of the fee turned over by the NRD. The NRD/State breakdown of fees are:

Initial registration: \$25 NRD; \$ 5 state
 Renewal fee: \$ 8 NRD; \$ 2 state
 Emergency permit: \$90 NRD; \$10 state
 Special permit fee: \$8 NRD; \$2 state

Funds received by the state are utilized to contract for training services and to pay for agency expenses.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Initial permit applic. fee (46-1121)	\$ 30	\$ 30	\$ 30
Annual permit renewal fee (46-1121)	\$10	\$10	\$10
Emergency permit (46-1119)	\$100	\$100	\$100
Special permit fee (46-1121)	\$10	\$10	\$10

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	94,177	78,859	69,188

Revenue:			
Registration fees	47,556	47,112	52,776
Interest	3,521	1,900	1,640
Miscellaneous	0	0	-10,504
Total Revenue	51,077	49,012	43,912

Expenditures:			
Operations	66,395	69,188	37,342
Total Expenditures	66,395	69,188	37,342

Ending Balance	78,859	69,188	75,758
Highest month-ending balance	116,096	91,889	78,408
Lowest month-ending balance	78,861	54,348	62,182

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28450 - WASTEWATER TREATMENT OPERATOR CERTIFICATION
CASH FUND (81-15,143)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Wastewater Treatment Operator Certification Cash Fund was established to receive fees collected under the Wastewater Treatment Operator Certification Act. Proceeds of the fund are used by the Department to pay for administrative costs related to the act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Application for Cert. & Exam.	\$150	\$150	\$150
Application for reciprocity	150	150	150
Two-year renewal of certificate	150	150	150
One-year temporary certificate	125	125	125
Retesting	125	125	125
Alternative test	150	150	150
Non-discharging lagoon four-year registration exemption	100	100	100

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	12,201	13,303	9,887
Revenue:			
Registration fees	7,775	7,525	29,025
Interest	322	335	490
Examination fees	77,275	74,540	87,100
Miscellaneous	-150	-750	-150
Total Revenue	85,222	81,650	116,465
Expenditures:			
Operations	84,120	85,066	95,685
Total Expenditures	84,120	85,066	95,685
Ending Balance	13,303	9,887	30,667
Highest month-ending balance	17,913	16,074	34,125
Lowest month-ending balance	4,057	9,665	7,557

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28451 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM PERMIT AND APPROVAL CASH FUND
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Private Onsite Wastewater Treatment System Permit and Approval Cash Fund was created in 2007 for the administration of application fees for permits and subdivision review and approvals collected pursuant to the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. The fund is used to cover the direct and indirect costs related to review of submitted plans and specifications and issuance of permits and approvals. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Permit application fee	\$450	\$450	\$450
Subdivision application fee*	\$450	\$450	\$450
*Fee is per each subject lot less than three acres being developed or subdivided			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	18,742	3,857	12,342

Revenue:			
Business fees	46,940	38,880	61,920
Interest	566	190	767
Miscellaneous	-310	2	-50
Total Revenue	47,196	39,072	62,637

Expenditures:			
Drinking water	62,081	30,587	38,170
Total Expenditures	62,081	30,587	38,170

Ending Balance	3,857	12,342	36,809
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Highest month-ending balance	28,010	22,788	41,992
Lowest month-ending balance	3,857	9,665	7,557

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28459 – PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM CERTIFICATION AND
REGISTRATION CASH FUND (81-15,250.01)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

This fund is established to receive fees collected under the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. Proceeds deposited in the fund are used to pay for administrative expenses related to the act. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Certificate of examination for Master Installer Master Pumper, Soil Evaluator or Inspector	\$300	\$300	\$300
Certificate of examination for Journeyman Installer or Journeyman Pumper	\$100	\$100	\$100
Certificate by hardship for Journeyman Installer Or Journeyman Pumper	\$100	\$100	\$100
Renewal of Master certificate	\$300	\$300	\$300
Renewal of Journeyman certificate	\$100	\$100	\$100
Certificate examination fee	\$50	\$50	\$50
Registration for Onsite System	\$140	\$140	\$140
Application for permit	\$450	\$450	\$450
Application for Subdivision review & approval	\$450	\$450	\$450
Registration late fee – 40 to 90 days late	\$150	\$150	\$150
Registration late fee – More than 90 days late	\$450	\$450	\$450

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	322,014	244,968	353,951
Revenue:			
General Business fees	227,290	418,176	237,028
Interest	10,665	8,054	8,385
Examination Fees	1,850	1,000	10,790
Miscellaneous	9,260	6,536	10,029
Total Revenue	249,065	433,766	266,232
Expenditures:			
Operations	326,111	324,783	295,320
Total Expenditures	326,111	324,783	295,320
Ending Balance	244,968	353,951	324,863
Highest month-ending balance	333,006	390,765	372,879
Lowest month-ending balance	245,067	235,136	324,863

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28460 – CONSTRUCTION ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 523**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Construction Administration Fund is established for administering loans or fees collected pursuant to the Wastewater Treatment Facilities Construction Assistance Act. The fund is administered by the Department for the purposes of the act. In 2008, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency wastewater construction; 2) provide small town grants concurrent with loans to communities with a population of less than 10,000 residents; and 3) provide financial assistance for studies relating to compliance with the Clean Water Act. The director of the Department is authorized to transfer money in the Construction Administration Fund to the Wastewater Treatment Facilities Construction Loan Fund to match federal funds or for the purpose of making small town grants. No other transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Loan repayments	Will vary based upon terms of the loan		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	2,191,763	2,191,472	1,985,452
Revenue:			
Interest	59,494	47,552	36,088
Miscellaneous	4,400	145	-442,627
Business fees	1,272,139	1,132,785	1,062,955
Total Revenue	1,336,033	1,180,482	656,416
Expenditures:			
Operations	1,336,324	1,386,502	928,457
Total Expenditures	1,336,324	1,386,502	928,457
Ending Balance	2,119,472	1,985,452	1,713,411
Highest month-ending balance	2,180,455	1,849,193	1,774,688
Lowest month-ending balance	1,533,139	1,379,316	1,321,931

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28490 - PETROLEUM RELEASE REMEDIAL ACTION CASH FUND (66-1519)
EXPENDED IN PROGRAM 513**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Petroleum Release Remedial Action Cash Fund was established through legislation in 1989 to receive the petroleum release remedial action fee placed upon registered underground storage tanks and the special fees placed upon the sale of petroleum products. The fund is used to provide state aid for the clean-up of petroleum storage tank contamination and to defray Department of Environmental Quality and State Fire Marshal administration expenses. The following transfers are authorized from this fund:

General Fund: As authorized by the Legislature

Water Policy Task Force Cash Fund: As authorized by the Legislature

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Underground storage tank remediation fees (66-1520):	\$90/tank	\$90/tank	\$90/tank
Petroleum fees (66-1521):			
Motor vehicle fuels (gasoline)	\$.009/gal	\$.009/gal	\$.009/gal
Non-motor vehicle fuels (diesel)	\$.003/gal	\$.003/gal	\$.003/gal

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	6,823,150	6,493,668	3,804,985
Revenue:			
General business fees/taxes	10,960,522	10,747,428	10,942,536
Interest	199,739	119,075	66,089
Operating transfers out	-1,650,000	-1,650,000	-100,000
Miscellaneous	5,170	-124,139	193,075
Registration fee	508,385	499,130	499,139
Total Revenue	10,023,816	9,591,494	11,600,839
Expenditures:			
Petroleum Release/UST	10,353,298	12,280,177	13,259,385
Total Expenditures	10,353,298	12,280,177	13,259,385
Ending Balance	<u>6,493,668</u>	<u>3,804,985</u>	<u>2,146,439</u>
Highest month-ending balance	6,722,500	5,101,855	3,836,288
Lowest month-ending balance	5,359,901	3,273,379	2,146,239

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28630 - DRINKING WATER ADMINISTRATION FUND
EXPENDED IN PROGRAM 528**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Drinking Water Administration Fund is established to receive funds available for administering loans or fees collected pursuant to the Drinking Water State Revolving Fund Act. In 2007, the Legislature authorized that up to 65% of this fund could be used to: 1) provide grants for emergency water system construction; 2) provide principal forgiveness, and 3) provide financial assistance for studies relating to compliance with the Safe Drinking Water Act. The director of the Department is authorized to transfer money in the Drinking Water Administration Fund to the Drinking Water Facilities Loan Fund to match federal funds or for the purpose of loan forgiveness. No other transfers from the fund are authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Loan repayments	Will vary based upon the terms of the loan.		

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,666,836	2,203,175	1,828,722

Revenue:			
Loan repayment	0	0	0
Business fees	906,567	988,609	927,572
Interest	55,065	44,465	43,699
Miscellaneous	0	-1,007,725	-1,430,610
Total Revenue	961,632	25,349	-459,339

Expenditures:			
Drinking water	425,295	399,801	487,060
Total Expenditures	425,295	399,801	487,060

Ending Balance	<u>2,203,173</u>	<u>1,828,723</u>	<u>882,323</u>
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Highest month-ending balance	2,203,174	2,192,946	2,218,515
Lowest month-ending balance	1,372,277	1,111,302	510,419

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28511 - SCHOOL EXPENSE FUND(79-974) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the school retirement system assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
School Retirement System Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	635,259	99,479	7,982
Revenue:			
School Retirement System Assets	3,173,195	2,981,000	2,990,000
Retirement Seminar	27,040	24,720	29,450
Total Revenue	3,200,235	3,005,720	3,019,450
Expenditures:			
Administration	3,736,015	3,097,217	2,953,504
Total Expenditures	3,736,015	3,097,217	2,953,504
Ending Balance	<u>99,479</u>	<u>7,982</u>	<u>73,928</u>
Highest month-ending balance	164,727	160,249	132,059
Lowest month-ending balance	1,841	15,599	34,398

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28521 – PATROL EXPENSE FUND (81-2018) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state patrol retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
State Patrol Retirement Assets		Pro Rata Share	
DROP Program Basis Points (BP) Assessment	35 BP	35 BP	35 BP

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	24,120	16,187	13,926
Revenue:			
State Patrol Retirement Assets	78,031	51,000	24,000
Other	0	0	0
Fees from DROP Members	8,819	12,758	17,624
Total Revenue	86,850	63,758	41,624
Expenditures:			
Administration	94,783	66,019	39,016
Total Expenditures	94,783	66,019	39,016
Ending Balance	<u>16,187</u>	<u>13,926</u>	<u>16,534</u>
Highest month-ending balance	164,727	17,484	17,320
Lowest month-ending balance	1,841	13,832	14,103

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28531 – JUDGES’ EXPENSE FUND (24-702)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the judges’ retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board.

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Judges’ Retirement Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	23,183	15,233	13,261
Revenue:			
Judges’ Retirement Assets	89,031	41,000	42,000
Total Revenue	89,031	41,000	42,000
Expenditures:			
Administration	96,981	42,972	42,619
Total Expenditures	96,981	42,972	42,619
Ending Balance	<u>15,233</u>	<u>13,261</u>	<u>12,642</u>
Highest month-ending balance	21,356	16,949	15,065
Lowest month-ending balance	13,577	12,178	12,346

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28540 – DEFERRED COMPENSATION EXPENSE (84-1506.01)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fees Charged to Members/Basis Points(BP)	0 BP	0 BP	6.5 BP

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	138,689	96,937	29,776
Revenue:			
Fees Charged to Members	47,778	0	60,811
Investment Income	3,824	1,884	310
Total Revenue	51,602	1,884	61,121
Expenditures:			
Administration	93,354	69,045	71,132
Total Expenditures	93,354	69,045	71,132
Ending Balance	<u>96,937</u>	<u>29,776</u>	<u>19,765</u>
Highest month-ending balance	116,414	89,093	24,065
Lowest month-ending balance	96,937	29,776	3,298

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERs) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Fees Charged to Members/Basis Points (BP)	0 BP	0 BP	5 BP

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	172,271	8,836	43,242
Revenue:			
Investment Income	2,161	470	2,311
Fees Charged to Members	142,060	266,000	316,336
Seminars	5,190	3,800	6,520
Other Financing Sources	9,624		18,856
Total Revenue	159,035	270,270	344,023
Expenditures:			
Administration	322,470	235,864	263,363
Total Expenditures	322,470	235,864	263,363
Ending Balance	<u>8,836</u>	<u>43,242</u>	<u>123,902</u>
Highest month-ending balance	115,251	43,242	141,309
Lowest month-ending balance	5,884	2,542	69,514

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

FUND 28560 – COUNTY EMPLOYEES' RETIREMENT SYSTEM EXPENSE (23-2310.04) EXPENDED IN PROGRAMS 041 and 042

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Fees Charged to Members/Basis Points (BP)	0 BP	0 BP	0 BP

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	355,317	270,656	132,405
Revenue:			
Investment Income	10,322	5,755	2,943
Seminars	1,132	1,140	1,300
Fees charged to members	71,607	0	47,224
Other Financing Sources	94	0	15
Total Revenue	83,155	6,895	51,482
Expenditures:			
Administration	167,816	145,146	127,701
Total Expenditures	167,816	145,146	127,701
Ending Balance	<u>270,656</u>	<u>132,405</u>	<u>56,186</u>
Highest month-ending balance	321,070	257,573	171,142
Lowest month-ending balance	270,656	132,406	56,186

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28580 – STATE EMPLOYEES’ CASH BALANCE RETIREMENT EXPENSE FUND (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the state employees’ cash balance retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
State Employees’ Cash Balance Retire. Assets		Pro Rata Share	

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	110,258	11,437	50,400
Revenue:			
Investment Income	2,799	897	1,145
Seminars	7,752	6,810	6,580
State Employees’ Cash Balance Assets	495,934	506,261	431,485
Other Financing Sources	344	2,000	0
Total Revenue	506,829	515,968	439,210
Expenditures:			
Administration	605,650	477,005	434,057
Total Expenditures	605,650	477,005	434,057
Ending Balance	<u>11,437</u>	<u>50,400</u>	<u>55,553</u>
Highest month-ending balance	136,006	55,230	77,609
Lowest month-ending balance	11,437	2,980	4,166

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28585 – STATE EMPLOYER EXPENSES FUND (84-1321.01)
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund was created in 2005. According to 23-2319.02(2) the fund is to be used to meet administrative expenses of the State Employee Retirement System when funds available in the State Employees Defined Contribution Retirement Expenses Fund or the State Employees Cash Balance Retirement Expenses Fund make such use reasonably necessary. The director of NPERS is to certify to the DAS Accounting Administrator when accumulated employer account forfeiture funds are available to reduce the state contribution. The DAS Accounting Administrator is to transfer the amount reduced from the state contribution from the Imprest Payroll Distributive Fund to the State Employer Retirement Expense Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Not Applicable, see narrative.			

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	1,346,096	1,275,330	1,040,703
Revenue:			
State Retirement Systems Assets			
Investment Income	45,234	31,373	
Other	(116,000)	(266,000)	(1,040,703)
Total Revenue	(70,766)	(234,627)	(1,040,703)
Expenditures:			
Administration			
Total Expenditures	0	0	0
Ending Balance	<u>1,275,330</u>	<u>1,040,703</u>	<u>0</u>
Highest month-ending balance	1,367,619	1,261,990	0
Lowest month-ending balance	1,275,330	1,040,703	0

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28590 – COUNTY EMPLOYEE CASH BALANCE RETIREMENT EXPENSE FUND
EXPENDED IN PROGRAMS 041 and 042**

Legislative Fiscal Analyst: Kathy Tenopir @ 471-0058

This fund is created with money from the county employee cash balance retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
County Employee Cash Bal. Retire. Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	60,955	20,688	39,852
Revenue:			
Investment Income	1,753	587	834
Seminars	2,133	1,930	1,720
County Employee Cash Balance Assets	295,515	340,773	284,524
Other Financing Sources	188	0	235
Total Revenue	299,589	343,290	287,313
Expenditures:			
Administration	339,856	324,126	285,077
Total Expenditures	339,856	324,126	285,077
Ending Balance	<u>20,688</u>	<u>39,852</u>	<u>42,088</u>
Highest month-ending balance	72,978	39,852	57,386
Lowest month-ending balance	19,973	2,776	9,201

AGENCY 86 - DRY BEAN COMMISSION

**FUND 28600 - DRY BEAN DEVELOPMENT, UTILIZATION,
PROMOTION AND EDUCATION FUND (2-3763)
EXPENDED IN PROGRAM 137**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Dry Bean Development, Utilization, Promotion and Education Fund is established to pay for the administration of the Dry Bean Resources Act. The fund is used for agency operating costs, including promotional and educational activities and contract. The fund receives revenue from the excise tax on dry beans sold in Nebraska. The agency promotes the use and production of dry edible beans. The checkoff is paid in the following manner: Two-thirds of the fee is paid by the grower at the time of the first sale and the remaining one-third is paid by the first purchaser. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Maximum Dry Bean Checkoff (2-3755)	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.
Actual checkoff assessed	10¢/hundwt.	10¢/hundwt.	10¢/hundwt.

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	264,383	195,119	138,080
Revenue:			
Grain and Seed tax	271,522	246,456	267,236
Refunds	-6,767	-6,787	-7,304
Interest	7,890	4,928	2,868
Miscellaneous	4,939	7,791	863
Total Revenue	277,584	252,388	263,663
Expenditures:			
Dry Bean Commission	346,848	309,427	298,117
Total Expenditures	346,848	309,427	298,117
Ending Balance	195,119	138,080	103,626
Highest month-ending balance	260,761	218,300	189,878
Lowest month-ending balance	177,798	137,413	57,443

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28710 - NADC CASH FUND (49-14,140)
EXPENDED IN PROGRAM 094**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund was created in 1989 in order to receive and account for fees charged to the public for copies of election summary reports and other reports. The commission charges the actual cost of providing these reports. Beginning January 1, 1995, the fee for registration of lobbyists (for each principal) has been divided between the Accountability and Disclosure Commission and the Clerk of the Legislature with the provisions of §49-1482. Pursuant to the same section, the portion going to the Commission is deposited in this fund.

Pursuant to Laws 2013, LB 79, a transfer of \$630,870 was made to this fund from the Campaign Finance Limitation Act Cash Fund.

Transfers from the fund are authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Report fees	Actual Cost	Actual Cost	Actual Cost
Half of lobbyist registration (49-1482):			
Uncompensated lobbyist	\$7.50/principal	\$7.50/principal	\$7.50/principal
Compensated lobbyist	\$150.00/principal		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	187,002	174,327	145,308

Revenue:			
Lobbyist registration fees	107,854	110,814	113,239
Interest income	5,664	4,042	5,142
Other/Transfers	-8,152	535	631,061
Total Revenue	105,366	115,391	749,442

Expenditures:			
Personal Services	117,325	143,732	116,056
Operating Expenses	716	678	2,257
Total Expenditures	118,041	144,410	118,313

Ending Balance	<u>174,327</u>	<u>145,308</u>	<u>776,437</u>
Highest month-ending balance	186,331	183,091	805,523
Lowest month-ending balance	128,525	116,787	128,182

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28720 - CAMPAIGN FINANCE LIMITATION CASH FUND (32-1610)
EXPENDED IN PROGRAM 095**

Legislative Fiscal Analyst: Scott Danigole @ 471-0055

This cash fund, which went into effect January 1, 1995, was created to provide public financing of campaigns pursuant to the Campaign Finance Limitation Act. The fund consists of money appropriated by the Legislature, late fees, civil penalties and interest paid by those subject to the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act, (Sec. 49-14,123 (12)) amounts repaid by candidates (sec. 32-1606; 32-1607) and voluntary taxpayer contributions (sec. 77-27,119.04).

Pursuant to Laws 2013, LB 79, a transfer of \$630,870 was made from this fund from the NADC Cash Fund and the balance of the fund was transferred to the Election Administration Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Late fees (49-1463.49; 49-1488.01; 49-1449)	-----	\$25/day NTE \$750-----	-----
Civil penalties (49-14,126)	-----	\$0-\$2,000/violation-----	-----

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	779,527	818,748	878,363
Revenue:			
Fines & penalties	55,146	25,801	49,130
Donations & contributions	5,130	11,525	-2,428
Interest	27,055	22,289	19,943
Other/Transfers	-48,110	0	-630,870
Total Revenue	39,221	59,615	-564,225
Expenditures:			
Aid distribution	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>818,748</u>	<u>878,363</u>	<u>314,138</u>
Highest month-ending balance	831,221	878,363	924,204
Lowest month-ending balance	787,173	823,074	301,465

AGENCY 88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 21890 - CORN DEVELOPMENT, UTILIZATION & MARKETING FUND (2-3633)
EXPENDED IN PROGRAM 384**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Corn Development, Utilization and Marketing Fund is established in law to fund the Corn Resources Act. The Nebraska Corn Board is directed to carry out corn development, utilization and marketing programs and employ staff. The fund receives revenue from an excise tax placed upon corn that is designated for deposit in the fund. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Maximum corn checkoff rate per bushel sold (2-3623)	NTE 4/10 of 1¢	NTE 4/10 of 1¢	5/10 of 1¢
Actual checkoff assessed:	25/100 of 1¢	25/100 of 1¢	5/10 of 1¢

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	934,546	1,324,770	1,188,922

Revenue:			
Corn Fees	3,958,616	3,550,914	5,021,313
Interest	57,036	45,171	41,271
Miscellaneous	7,264	4,399	50,320
Total Revenue	4,022,916	3,600,484	5,112,904

Expenditures:			
Corn Board	3,632,692	3,736,332	4,386,335
Total Expenditures	3,632,692	3,736,332	4,386,335

Ending Balance	<u>1,324,770</u>	<u>1,188,922</u>	<u>1,915,491</u>
Highest month-ending balance	2,196,294	2,108,748	2,996,532
Lowest month-ending balance	1,194,294	1,118,443	1,039,241

AGENCY 91 – NEBRASKA TOURISM COMMISSION

**FUND 27210 – STATE VISITORS' PROMOTION CASH FUND (81-1252)
EXPENDED IN PROGRAM 618**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The State Visitors' Promotion Cash Fund receives the one percent lodging tax placed on the total charge at a lodging facility (hotel/motel/campgrounds.) Through FY11-12, lodging tax proceeds were deposited in the fund and used for the activities of the Travel and Tourism Division of the Department of Economic Development. Beginning in FY12-13, administration of the fund was transferred to the Nebraska Tourism Commission, a newly-created state agency. The Commission coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities. Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Lodging tax (81-1253)	1% on total hotel/motel/campground charge		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	756,014	1,334,748	1,487,734
Revenue:			
Lodging tax	3,867,345	4,050,043	4,409,932
Interest	32,702	48,812	50,627
Miscellaneous	0	123,094	88,928
Total Revenue	3,900,047	4,221,949	4,549,487
Expenditures:			
Visitor's promotion	3,321,313	4,068,963	4,018,727
Total Expenditures	3,321,313	4,068,963	4,018,727
Ending Balance	1,334,748	1,487,734	2,018,494
Highest month-ending balance	1,350,148	2,249,870	2,667,716
Lowest month-ending balance	478,392	1,471,380	1,716,786

AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 21900 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING FUND (2-4018)
EXPENDED IN PROGRAM 406**

Legislative Fiscal Analyst: Jeanne Glenn @ 471-0056

The Grain Sorghum Development, Utilization and Marketing Fund is established to provide funding to carry out the Grain Sorghum Resources Act, including grain sorghum development, utilization and marketing programs, hiring staff and maintaining an agency office. An excise tax on all grain sorghum sold in Nebraska is established in law and deposited in the fund. Transfers from the fund are not authorized under existing law.

<u>Schedule of Fees and Taxes</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Maximum grain sorghum fee (2-4012)	NTE 1¢/cwt	NTE 1¢/cwt	NTE 1¢/cwt
Actual grain Sorghum fees (2-4012)	1¢/cwt	1¢/cwt	1¢/cwt

<u>Fund Summary</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	93,524	96,489	72,121
Revenue:			
Grain Sorghum Fees	57,962	43,552	24,268
Interest	3,017	2,099	1,315
Miscellaneous	254	391	508
Total Revenue	61,233	46,042	26,091
Expenditures:			
Grain Sorghum Development	58,268	70,410	54,761
Total Expenditures	58,268	70,410	54,761
Ending Balance	<u>96,489</u>	<u>72,121</u>	<u>43,451</u>
Highest month-ending balance	104,903	92,080	68,119
Lowest month-ending balance	72,560	66,844	39,982

AGENCY 93 - TAX EQUALIZATION AND REVIEW COMMISSION

FUND 29310 - TAX EQUALIZATION AND REVIEW COMMISSION CASH FUND (77-5031) EXPENDED IN PROGRAM 115

Legislative Fiscal Analyst: Doug Gibbs @ 471-0051

The Tax Equalization and Review Commission Cash Fund was created in 1997 by LB 270. Revenues come from two sources: (1) a fee for each appeal filed, and (2) billing other agencies or persons for services performed. Expenditures may be used to carry out provisions of the Tax Equalization and Review Commission Act

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

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Appeal Fee (77-5013) :	\$25	\$25	\$25
Performing Services (77-5031) :	--- Bill for actual amount expended ---		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	137,226	182,108	145,192
Revenue:			
General Business Fees	45,156	41,350	56,544
Investment Interest	5,643	4,773	3,627
Other Revenues	0	20	-223
Sale of Surplus Property	0	3	5
Operating Transfers Out	-5,000	0	0
Total Revenue	45,799	46,146	59,953
Expenditures:			
Salary	0	0	0
Benefits	0	5,096	5,233
Operating	917	73,681	62,864
Travel	0	4,285	3,677
Capital Outlay	0	0	0
Total Expenditures	917	83,062	71,774
Ending Balance	<u>182,108</u>	<u>145,192</u>	<u>133,371</u>
Highest month-ending balance	184,039	201,436	173,803
Lowest month-ending balance	136,946	145,168	133,371

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 20590 - CIVIL LEGAL SERVICES FUND (25-3009)
EXPENDED IN PROGRAM 429**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2006, LB746, created the Civil Legal Services Fund. Section 25-3008 states that the fund shall be used for grants to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall establish guidelines for the grants. The statute lists the requirements that a civil legal services provider must meet in order to be eligible for grants from this fund. Section 25-3009 states that any money remaining in the fund at the end of a calendar year shall be distributed in the following calendar year.

The revenue to this fund is from a fee taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts for violations of state law or city or village ordinances. See section 25-3010.

This fund was originally under the authority of the Nebraska Supreme Court. Laws 2009, LB35, (sec. 25-3007) moved this fund to the Commission on Public Advocacy on August 30, 2009.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Civil Legal Services Fee (25-3010)	\$1	1	1

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	136,219	60,688	15,753
Revenue:			
Civil Legal Services Fee	246,176	244,507	225,996
Investment income	3,294	557	237
Total Revenue	249,470	245,064	226,233
Expenditures:			
Aid	325,000	290,000	241,305
Total Expenditures	325,000	290,000	241,305
Ending Balance	<u>60,688</u>	<u>15,753</u>	<u>681</u>
Highest month-ending balance	127,739	31,945	1,687
Lowest month-ending balance	45,994	20	26

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921)
EXPENDED IN PROGRAM 425**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Commission on Public Advocacy Operations Cash Fund was created by Laws 2002, LB876. It replaced the County Revenue Assistance Fund and any money remaining in that fund was transferred to the Commission on Public Advocacy Operations Cash Fund. The fund shall be used for the operations of the Commission on Public Advocacy. Under the DNA Testing Act, if the court determines a person to be indigent, the costs shall be paid by the commission. The commission pays for DNA tests from the fund.

Section 33-156 provides that an indigent defense fee shall be taxed as costs for each case filed in each county court and district court, including appeals to such courts, and for each appeal and original action filed in the Court of Appeals and the Supreme Court. The fees shall be credited to this fund.

Laws 2009, First Spec. Sess., LB3, authorized transfers to be made from the fund to the General Fund at the direction of the Legislature through June 30, 2011. Laws 2009, First Spec. Sess., LB1, transferred \$258,374 in FY09-10, and \$288,247 in FY10-11, from this fund to the General Fund.

Laws 2011, LB463, authorized the following transfers from this fund:

- On July 1, 2011, \$100,000 to the Supreme Court Education Fund. The State Court Administrator shall use these funds to assist the juvenile justice system in providing prefiling and diversion programming designed to reduce excessive absenteeism and unnecessary involvement with the juvenile justice system; and
- To the Court Appointed Special Advocate Fund:
 - On July 1, 2011, \$100,000; and
 - On July 1, 2012, \$200,000.

Laws 2012, LB969, authorized a transfer of \$60,000 from the Commission on Public Advocacy Operations Cash Fund to the Nebraska State Patrol Cash Fund on July 1, 2012. The State Patrol shall use such funds to contract with the University of Nebraska to study sex offender recidivism data before and after the passage of Laws 2009, LB285, which changed the Nebraska sex offender classification system from an evaluation of risk assessment system to an offense-based assessment system in the attempt by the state to comply with federal requirements under the Adam Walsh Child Protection and Safety Act of 2006.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Indigent Defense Fee (33-156)	\$3	3	3

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921)
EXPENDED IN PROGRAM 425, CONT'D.**

Fund Summary	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning Balance	1,710,712	1,608,630	1,542,320

Revenue:			
Indigent Defense Fee	1,190,193	1,173,524	1,092,517
Investment and Miscellaneous Income	60,451	41,561	31,892
Operating Transfers Out	(288,247)	(200,000)	(260,000)
Total Revenue	962,397	1,015,084	864,409

Expenditures:			
Salaries and Benefits	875,715	858,359	857,913
Operating Expenses	149,464	167,870	160,319
Travel	35,366	53,415	53,547
Capital Outlay	3,934	1,750	2,643
Total Expenditures	1,064,479	1,081,394	1,074,422

Ending Balance	<u>1,608,630</u>	<u>1,542,320</u>	<u>1,332,308</u>
Highest month-ending balance	1,784,182	1,541,795	1,335,198
Lowest month-ending balance	1,610,322	1,435,688	1,291,963

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

FUND 29420 - LEGAL AID AND SERVICES FUND (25-3002) EXPENDED IN PROGRAM 426

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

The Legal Aid and Services Fund was created by Laws 1997, LB729. Section 25-3002 states that money in the fund shall be used to provide civil legal services to eligible low-income persons. The Commission on Public Advocacy shall distribute all money in the fund periodically in the form of grants to service providers of civil legal services to eligible low-income persons as determined by the commission pursuant to section 25-3004. Any money remaining in the Legal Aid and Services Fund on December 31 of any year shall be distributed in the following year. Examples of recipients include Legal Aid, law school clinics, and mediation centers.

Section 33-107.01 states that a legal services fee shall be taxed as costs in each case filed in each separate juvenile court and district court, including appeals to such courts, and on each case filed in county court except small claims court, and for each appeal and original action filed in the Court of Appeals and the Supreme Court.

Section 33-107.02 states that a docket fee shall be collected by the clerk of the county court or the clerk of the district court for each proceeding to modify a decree of dissolution or annulment of marriage, a modification of an award of child support, or a modification of child custody, parenting time, visitation, or other access as defined in section 43-2922. Of the sixty-five-dollar docket fee, fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.

Transfers from the fund are not authorized under existing law.

Schedule of Fees and Taxes	2010-11	2011-12	2012-13
Legal Services Fee (33-107.01)	\$5.25	5.25	5.25
Docket Fee (33-107.02)	---- Total fee \$65, Fund's share \$15 ----		

Fund Summary	2010-11	2011-12	2012-13
Beginning Balance	32,226	625	(31)

Revenue:			
Legal Services and Docket Fee	2,183,821	2,161,025	2,017,480
Investment and Miscellaneous Income	3,144	2,238	1,841
Total Revenue	2,186,965	2,163,263	2,019,321

Expenditures:			
Government aid	2,218,566	2,163,919	2,014,981
Total Expenditures	2,218,566	2,163,919	2,014,981

Ending Balance	625	(31)	4,309
Highest month-ending balance	27,831	8,474	9,079
Lowest month-ending balance	539	334	567

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29430 – LEGAL EDUCATION FOR PUBLIC SERVICE LOAN REPAYMENT FUND (7-209)
EXPENDED IN PROGRAM 425**

Legislative Fiscal Analyst: Doug Nichols @ 471-0052

Laws 2008, LB1014, created the Legal Education for Public Service Loan Repayment Fund. The fund is to be used to establish a loan forgiveness program for Nebraska attorneys who provide public legal services. Public legal services are defined as providing legal services to indigent persons while employed by a tax-exempt charitable organization.

The maximum award amount is initially \$6,000 per year per recipient but can be increased on an annual basis to adjust for inflation and other relevant factors.

There is no revenue source for this fund, such as a court fee. However, section 7-208 states that the Commission on Public Advocacy may solicit and receive donations from law schools, corporations, nonprofit organizations, bar associations, bar foundations, law firms, individuals, or other sources for purposes of the Legal Education for Public Service Loan Repayment Act.

Section 7-206 states that the fund shall also consist of application fees for persons applying under the public service loan repayment program. Such application fees should be established at a level anticipated to cover all or most of the administrative costs of the program. Every effort shall be made to minimize administrative costs and the application fee. The current application fee is \$50.

There has been no activity in this fund since it was created.

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