



LFO Directory of State Agency Programs and Funds

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INTRODUCTION

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

State agencies are listed in this report by agency number, similar to the organization of the appropriations bill. The first page for each agency provides an agency description and the most recent four fiscal years of agency expenditures by fund type. The page also lists the agency's budget programs and any funds administered by the agency, including Cash Funds and Revolving Funds. In some instances, the General Fund is listed if the agency administers a fee or miscellaneous tax that is credited to the General Fund. However, unlike other types of funds, while such General Fund receipts are listed under the responsible state agency, such receipts are not segregated and designated for that agency's sole use. Receipts are deposited to the General Fund, which supports all General Fund agencies.

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

If additional information is required on any item in this report, it is suggested that the reader refer to the statute citations to review actual statutory language. Please also feel free to contact the Legislative Fiscal Office with any questions.

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

Definitions

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

FISCAL YEAR

The states' fiscal year runs from July 1st through June 30th of the following year. The fiscal year covering the period July 1, 2021 through June 30, 2022 is referred to as FY2021-22, FY21-22, or simply FY22.

FUND TYPES

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

General Fund – Fund 10000- This fund accounts for all the receipts not specified by statute to be credited to another fund. The majority of General Fund revenues come from sales and use taxes, and individual and corporate income taxes. Also deposited into the General Fund are liquor taxes, and portions of the cigarette tax and insurance premium taxes. There is only a single General Fund. Since sales and income tax dollars are deposited in this fund, the level of General Fund spending thus determines the level of sales and income tax rates. For this reason, General Fund revenues, expenditures, and balances are of a primary concern. Of the 80 state agencies expending funds, 49 received some level of General Fund support in the FY21-23 enacted budget.

Cash Funds – 20000 Series - These funds are used to account for the revenues and expenditures of dedicated fees and charges. Unlike the single General Fund, there are more than 250 individual cash funds contained in 73 different agencies. In many instances, an agency has multiple cash funds. Laws governing cash funds establish specific uses for the funds and do not permit the use of the fund for other purposes. The use of the fund is directly tied to the individuals or entities paying the fee or charge. For example, cash funded industry regulatory programs receive revenue from licensing and regulation fees paid by the particular group being regulated.

A variety of methods are specified in law to establish fees and charges deposited in cash funds. Some fees are set at an absolute level and may not be adjusted by the governing agency; other fees have a range or a cap established in law that allows the governing agency to adjust fees; or other statutes permit agencies to establish fees at a level sufficient to fund required program costs. The way that fees and charges are established in law may impact the ongoing balance of a cash fund. A more flexible fee range allows an agency to adjust fees to meet increasing program needs or to lower fees if necessary. Fees that are established at a specific level are often intended to provide program funding costs for several years. As a result, higher fund balances may be seen in early years, with balances diminishing over the years as program costs increase. Cash fund balances may fluctuate throughout the fiscal year based upon the cash flow of revenue receipts or if a program has seasonal variations in activity levels. Neither the fiscal year-ending balance nor month-ending balances may be representative of the high and low fund balances on any particular day during the fiscal year.

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

Revolving Funds – 50000 Series - These types of funds account for transactions where one agency provides goods or services to another agency. Charges for services such as data processing, accounting, communication and purchasing, and for building and equipment (including motor pool) rentals are processed through revolving funds, and as such, the Department of Administrative Services has a large number of revolving funds. Fees charged to state agencies for revolving fund services are based upon the cost of services, materials, and property maintenance. Some revolving funds are used to account for program-to-program reimbursements within an agency.

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

NOTES ON FUND INFORMATION

1. Cautionary note on fiscal year beginning and ending balances. The cash and revolving fund balances reflect the actual fund balance without any adjustment for outstanding obligations or encumbrances. The seasonal timing of revenue and expenditures can also affect the size of the year-end fund balance in relation to total fiscal year expenditures.
2. Cautionary note on month-ending high and low balance data. Data regarding month-ending balances was retrieved based upon the amount of money available in the general cash account of a fund. This reflects the actual amount of cash available for expenditure in the fund. The fiscal year-ending information shown in the fund summary may also include amounts shown as financial assets that are due to the fund, or fund liabilities that are due to vendors.

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

OPERATIONS, STATE AID, CONSTRUCTION

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

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

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

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

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

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

AGENCY AND PROGRAM STRUCTURE

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

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

BUDGET PROCESS AND CHRONOLOGY

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

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

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

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

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

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

Step 6 Agency Budget Hearings From mid-February to mid-March, approximately 4-5 weeks are used to conduct public hearings on the agency request, the Governor's recommendations and Appropriations Committee preliminary recommendation. During these hearings, agencies, interest groups, and the general public submit requested changes to the Committee preliminary recommendation. Although not done frequently, other standing committees of the Legislature may have hearings on the budgets of those agencies under their subject jurisdiction during this time.

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

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

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

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

Governor's recommendation (30 votes) or at or below the Governor's recommendation (simple majority, 25 votes). By legislative rule, all bills which have a General Fund impact (i.e., General Fund "A" bill or General Fund revenue loss) are held on the final stage of consideration until the mainline budget bills have been passed.

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

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

Step 13 Deficit Appropriations A budget enacted for a fiscal year can be amended or changed up to the last day of that fiscal year. Deficit appropriations are changes made to the originally enacted appropriations. There are several chances to amend a biennial budget once it has been enacted. For example, the FY21-22 and FY22-23 biennial budget is enacted in the 2021 Session. Both years can be changed during the 2022 Session, even though at that time, the state will be nine months into FY21-22. The second year of the biennial budget (FY22-23) can be subject to change during the 2022 Session and again during the 2023 Session.



State Agency Descriptions, Programs and Funds

AGENCY 03 – LEGISLATIVE COUNCIL

DIRECTOR: Chairperson of the
Executive Board
State Capitol Building

**LEGISLATIVE
FISCAL OFFICE:**

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

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	19,796,538	19,588,990	21,541,619	22,497,000
Cash	129,919	168,957	218,277	128,619
Federal	28,680	0	0	0
Revolving	0	0	0	0
Total Operations	19,955,137	19,757,947	21,759,896	22,625,619
FTEs	269.5	272.2	273.0	270.3

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 001: LEGISLATORS' SALARIES

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	621,410	626,982	627,558	626,641
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	621,410	626,982	627,558	626,641
FTEs	48.5	49.0	49.0	49.0

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 122: LEGISLATIVE SERVICES

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	8,986,841	8,946,652	10,202,131	11,616,676
Cash	7,071	39,731	75,866	0
Federal	28,680	0	0	0
Revolving	0	0	0	0
Total Operations	9,022,592	8,986,383	10,277,997	11,616,676
FTEs	121.1	125.8	126.0	127.6

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 123: CLERK OF THE LEGISLATURE

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	3,861,243	3,798,256	4,284,014	4,124,716
Cash	47,558	54,226	67,411	53,619
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	3,908,801	3,852,482	4,351,425	4,178,335
FTEs	40.6	38.2	39.0	35.9

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM I26: LEGISLATIVE RESEARCH DIVISION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	689,194	732,106	764,817	645,451
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	689,194	732,106	764,817	645,451
FTEs	6.9	7.0	6.5	6.6

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 127: REVISOR OF STATUTES

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,469,153	1,354,978	1,496,573	1,441,375
Cash	75,289	75,000	75,000	75,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,544,442	1,429,978	1,571,573	1,516,375
FTEs	14.5	14.7	14.5	14.4

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM I29: LEGISLATIVE AUDIT OFFICE

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	669,864	671,113	694,638	592,501
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	669,864	671,113	694,638	592,501
FTEs	7.9	7.8	7.8	6.5

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 501: INTERGOVERNMENTAL COOPERATION

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	417,675	460,024	381,267	440,883
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	417,675	460,024	381,267	440,883
FTEs	0	0	0	0

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 504: OFFICE OF PUBLIC COUNSEL (OMBUDSMAN)

PROGRAM PURPOSE

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

Two other offices are within the Office of Public Counsel. The Office of the Inspector General of Nebraska Child Welfare provides enhanced legislative oversight of the Nebraska child welfare and juvenile justice systems. And the Office of the Inspector General of the Nebraska Correctional System provides for increased accountability and oversight of the Nebraska correctional system.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,490,998	1,388,578	1,577,850	1,666,316
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,490,998	1,388,578	1,577,850	1,666,316
FTEs	16.8	16.7	17.0	18.4

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 638: FISCAL AND PROGRAM ANALYSIS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,590,161	1,610,301	1,512,771	1,342,443
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,590,161	1,610,301	1,512,771	1,342,443
FTEs	12.9	12.9	13.0	12.1

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

STATUTORY AUTHORITY: Section 50-437

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	74,129	75,179	83,476	90,376
Revenue:				
Fee revenue	5,235	6,500	6,375	6,100
Interest	1,852	1,797	1,335	1,396
Total Revenue	7,087	8,297	7,710	7,496
Expenditures:				
Personal Services	0	0	0	0
Operating	0	810		0
Equipment	0	0		0
Total Expenditures	0	810	0	0
ENDING BALANCE	<u>75,179</u>	<u>83,476</u>	<u>90,376</u>	<u>97,881</u>
HIGHEST MONTH-ENDING BALANCE	80,385	83,477	90,376	97,872
LOWEST MONTH-ENDING BALANCE	74,635	76,397	83,261	90,511

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

STATUTORY AUTHORITY: Section 49-708

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	264,214	273,618	252,971	244,577
Revenue:				
Sale of publications	78,468	48,196	62,881	66,012
Interest	6,225	6,157	3,725	3,443
Total Revenue	84,693	54,353	66,606	69,455
Expenditures:				
Personal Services	0	0	0	
Printing	75,298	75,000	75,000	75,000
Operating		0	0	
Total Expenditures	75,298	75,000	75,000	75,000
ENDING BALANCE	<u>273,618</u>	<u>252,971</u>	<u>244,577</u>	<u>239,033</u>
HIGHEST MONTH-ENDING BALANCE	273,618	305,186	257,123	248,734
LOWEST MONTH-ENDING BALANCE	217,821	247,129	194,054	174,161

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

STATUTORY AUTHORITY: Section 50-114.05

REVENUE SOURCES: Lobbyist registration fees divided equally between this fund and the Political Accountability and Disclosure Commission.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	116,942	115,630	104,262	79,687
Revenue:				
Registration fees (50%)	43,592	40,331	41,396	43,911
Interest	2,653	2,527	1,440	955
Total Revenue	46,245	42,858	42,836	44,866
Expenditures:				
Personal Services	46,604	52,977	62,439	51,739
Printing	467	303	323	186
Operating & equipment	487	946	4,649	1,694
Total Expenditures	47,558	54,226	67,411	53,619
ENDING BALANCE	<u>115,630</u>	<u>104,262</u>	<u>79,687</u>	<u>70,934</u>
HIGHEST MONTH-ENDING BALANCE	132,680	124,862	119,538	97,662
LOWEST MONTH-ENDING BALANCE	104,945	101,281	79,687	63,392

AGENCY 05 – SUPREME COURT

STATE COURT ADMINISTRATOR:	Corey R. Steel Room 1220 State Capitol Building 402-471-3730	LEGISLATIVE FISCAL OFFICE:	Elizabeth Hruska 402-471-0053 lhruska@leg.ne.gov
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AGENCY DESCRIPTION

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

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

AGENCY PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY 05 – SUPREME COURT

AGENCY-ADMINISTERED FUNDS (CONT'D.)

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

AGENCY EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	175,551,123	188,216,750	183,182,013	187,232,193
Cash	7,871,485	8,304,182	9,878,652	7,170,043
Federal	1,360,735	1,711,567	1,185,379	1,185,124
Revolving				
Total Operations	184,783,343	198,232,499	194,246,044	195,587,360
STATE AID:				
General	300,000	500,000	500,000	
Cash	770,000	770,000	770,000	770,000
Federal	0	0	0	
Total State Aid	1,070,000	1,270,000	1,270,000	770,000
TOTAL FUNDS:				
General	175,851,123	188,716,750	183,682,013	187,232,193
Cash	8,641,485	9,074,182	10,648,652	7,940,043
Federal	1,360,735	1,711,567	1,185,379	1,185,124
Revolving	0	0	0	0
TOTAL EXPENDITURES:	185,853,343	199,502,499	195,516,044	196,357,360
FTEs	1,502.0	1,545.7	1,654.0	1,540.0

AGENCY 05 – SUPREME COURT

PROGRAM 003: SUPREME COURT JUDGES’ SALARIES

PROGRAM PURPOSE

Salaries and benefits of the Chief Justice and the judges of the Supreme Court are paid from this program. The salary as of July 1, 2021, or as soon as may be legally paid under the Constitution of Nebraska, is \$192,647 (Section 24-201.01).

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,413,841	1,465,369	1,507,501	1,545,165
Cash				
Federal				
Revolving				
FTEs	1,413,841	1,465,369	1,507,501	1,545,165
FTEs	7.0	7.0	7.0	7.0

PROGRAM 004: COURT OF APPEALS JUDGES’ SALARIES

PROGRAM PURPOSE

Salaries and benefits of the six judges of the Court of Appeals are paid from this program. The judges are paid an annual salary of 95% of the salary level of the Supreme Court judges as set out in section 24-1101(3). The salary as of July 1, 2021, or as soon as may be legally paid under the Constitution of Nebraska, is \$183,015.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,147,757	1,200,925	1,245,486	1,281,483
Cash				
Federal				
Revolving				
Total Operations	1,147,757	1,200,925	1,245,486	1,281,483
FTEs	6.0	6.0	6.0	6.0

AGENCY 05 – SUPREME COURT

PROGRAM 005: RETIRED JUDGES’ SALARIES

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	85,565	87,162	177,297	124,749
Cash				
Federal				
Revolving				
Total Operations	85,565	87,162	177,297	124,749
FTEs	0	0	0	0

PROGRAM 006: DISTRICT AND JUVENILE COURT JUDGES’ SALARIES

PROGRAM PURPOSE

Salaries and benefits for the judges of the District Court and Separate Juvenile Court are paid from this program. The judges are paid an annual salary of 92.5% of the salary level of the Supreme Court judges as set out in section 24-301.01. The salary as of July 1, 2021, or as soon as may be legally paid under the Constitution of Nebraska, is \$178,199.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	12,438,451	12,841,220	13,240,091	13,451,589
Cash				
Federal				
Revolving				
Total Operations	12,438,451	12,841,220	13,240,091	13,451,589
FTEs	66.5	66.2	68.0	66.0

AGENCY 05 – SUPREME COURT

PROGRAM 007: COUNTY COURT JUDGES' SALARIES

PROGRAM PURPOSE

Salaries and benefits for the judges of the County Court are paid from this program. The judges are paid an annual salary of 90% of the salary level of the Supreme Court judges as set out in section 24-513. The salary as of July 1, 2021, or as soon as may be legally paid under the Constitution of Nebraska, is \$173,382.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	10,313,458	10,946,700	11,154,145	11,544,985
Cash				
Federal				
Revolving				
Total Operations	10,313,458	10,946,700	11,154,145	11,544,985
FTEs	56.1	57.5	58.0	57.0

AGENCY 05 – SUPREME COURT

PROGRAM 052: OPERATIONS/AID

PROGRAM PURPOSE

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

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

Each of the above-noted programs is described in the pages that follow.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	35,019,750	34,927,558	36,161,807	39,535,983
Cash	2,948,298	2,609,542	2,263,999	2,042,422
Federal	467,831	516,168	568,527	530,421
Revolving				
Total Operations	38,435,879	38,053,268	38,994,333	42,108,826
STATE AID:				
General	300,000	500,000	500,000	
Cash	770,000	770,000	770,000	770,000
Federal	0	0	0	
Total State Aid	1,070,000	1,270,000	1,270,000	0
TOTAL FUNDS:				
General	35,319,750	35,427,558	36,661,807	39,535,983
Cash	3,718,298	3,379,542	3,033,999	2,812,422
Federal	467,831	516,168	568,527	530,421
Revolving	0	0	0	0
TOTAL EXPENDITURES:	39,505,879	39,323,268	40,264,333	42,108,826
FTEs	523.6	502.2	525.9	506.0

AGENCY 05 – SUPREME COURT

PROGRAM 034: COURT ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	9,412,417	8,206,800	9,011,935	10,130,355
Cash	2,948,298	2,609,542	2,263,999	2,042,422
Federal	467,831	516,168	568,527	530,421
Revolving				
Total Operations	12,828,546	11,332,510	11,844,461	12,703,198
FTEs	103.5	81.2	84.9	91.0

AGENCY 05 – SUPREME COURT

PROGRAM 034: COURT ADMINISTRATION/AID

PROGRAM PURPOSE

The Office of Dispute Resolution (ODR) manages two grant programs funded by court fees:

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

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

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

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

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	300,000	500,000	500,000	
Cash	770,000	770,000	770,000	770,000
Federal	0	0	0	
Revolving				
Total State Aid	1,070,000	1,270,000	1,270,000	770,000

PROGRAM 034: COURT ADMINISTRATION TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	9,712,417	8,706,800	9,511,935	10,130,355
Cash	3,718,298	3,379,542	3,033,999	2,812,422
Federal	467,831	516,168	568,527	530,421
Total Operations	13,898,546	12,602,510	13,114,461	13,473,198

AGENCY 05 – SUPREME COURT

PROGRAM 040: STATE LAW LIBRARY

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	360,685	373,618	378,528	440,331
Cash				
Federal				
Total Operations	360,685	373,618	378,528	440,331
FTEs	1.5	1.5	1.5	1.0

PROGRAM 396: COUNTY COURT SYSTEM

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	18,153,738	19,194,143	19,652,039	20,995,189
Cash				
Federal				
Revolving				
Total Operations	18,153,738	19,194,143	19,652,039	20,995,189
FTEs	335.4	336.4	356.1	331.0

AGENCY 05 – SUPREME COURT

PROGRAM 399: DISTRICT COURT REPORTERS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	5,637,709	5,626,710	5,579,421	6,275,665
Cash				
Federal				
Revolving				
Total Operations	5,637,709	5,626,710	5,579,421	6,275,665
FTEs	68.2	67.6	68.0	68.0

PROGRAM 405: COURT OF APPEALS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,455,201	1,526,287	1,539,884	1,694,443
Cash				
Federal				
Revolving				
Total Operations	1,455,201	1,526,287	1,539,884	1,694,443
FTEs	15.1	15.5	15.4	15.0

AGENCY 05 – SUPREME COURT

PROGRAM 067: PROBATION SERVICES

PROGRAM PURPOSE

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

Program 397 Statewide Probation
Program 398 Intensive Supervision Probation

Each of the above-noted programs is described in the following pages.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	28,060,387	30,788,527	30,554,725	31,334,108
Cash	158,888	0	993,713	635,054
Federal	282,240	457,158	412,704	535,512
Revolving				
Total Operations	28,501,515	31,245,685	31,961,142	32,504,674
FTEs	423.3	438.1	470.5	422.0

PROGRAM 397: STATEWIDE PROBATION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	12,803,786	15,632,583	15,622,657	16,334,740
Cash	158,888	0	993,713	635,054
Federal	282,240	457,158	412,704	535,512
Revolving				
Total Operations	13,244,914	16,089,741	17,029,074	17,505,306
FTEs	192.9	221.0	247.0	225.0

AGENCY 05 – SUPREME COURT

PROGRAM 398: INTENSIVE SUPERVISION PROBATION

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	15,256,601	15,155,944	14,932,068	14,999.368
Cash				
Federal				
Revolving				
Total Operations	15,256,601	15,155,944	14,932,068	14,999.368
FTEs	230.4	217.1	223.5	197.0

PROGRAM 235: PROBATION CONTRACTUAL SERVICES

PROGRAM PURPOSE

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

Personnel costs are for probation officers and drug court coordinators. Operational costs are for electronic monitoring, mileage, and substance abuse testing and treatment.

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	139,914	113,123	81,577	70,723
Cash				
Federal				
Revolving				
Total Operations	139,914	113,123	81,577	70,723
FTEs	2.8	2.0	3.0	1.0

AGENCY 05 – SUPREME COURT

PROGRAM 420: STATE SPECIALIZED COURT OPERATIONS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,618,382	4,049,427	5,346,749	7,119,026
Cash	0	0	0	
Federal	0	35,629	39,875	
Revolving				
Total Operations	2,618,382	4,085,056	5,386,624	7,119,026
FTEs	26.0	40.6	58.0	52.0

PROGRAM 434: OFFICE OF THE PUBLIC GUARDIAN

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	1,968,722	2,012,907	2,113,038
Cash	0	44,747	22,724	24,305
Federal				
Revolving				
Total Operations	0	2,013,469	2,035,631	2,137,343
FTEs	0	25.6	26.0	25.0

AGENCY 05 – SUPREME COURT

PROGRAM 435: PROBATION COMMUNITY CORRECTIONS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	23,328,631	25,521,487	22,880,875	22,504,479
Cash	411,591	1,359,064	2,855,583	1,047,363
Federal	544,387	691,922	164,274	
Total Operations	24,284,609	27,572,473	25,900,732	23,551,842
FTEs	139.4	141.0	150.6	144.0

PROGRAM 437: JUVENILE SERVICES

PROGRAM PURPOSE

The Juvenile Services Division is responsible for statewide administration of intake and detention alternatives, investigations, assessments and evaluations, case management, supervision and services, placement, reentry, and funding for juveniles. In addition to the Juvenile Detention Alternative Initiative, the Juvenile Services Division is also accountable for statewide leadership, support and oversight as it relates to the Crossover Youth Practice Model.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	61,124,900	64,419,652	58,900,429	56,606,865
Cash	25,120	23,302	87,657	119,234
Federal	66,277	10,690	0	119,191
Total Operations	61,216,297	64,453,644	58,988,086	56,845,290
FTEs	240.8	250.2	273.0	254.0

AGENCY 05 – SUPREME COURT

PROGRAM 570: COURT AUTOMATION

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	4,187,673	4,154,404	3,573,399	3,301,665
Federal				
Revolving				
Total Operations	4,187,673	4,154,404	3,573,399	3,301,665
FTEs	10.5	9.3	8.0	0.0

AGENCY 05 - SUPREME COURT
FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: See this document for statutory cites:
<https://supremecourt.nebraska.gov/rules/administrative-policies-schedules/fees>

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

PERMITTED USES: The General Fund is the primary operating fund of the State. It is used to account for the receipt, appropriation, and expenditure of general tax dollars, primarily sales and use taxes and personal and corporate income taxes, and other revenue sources not statutorily required to be accounted for in another fund type.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenue:				
Fees from county and district courts deposited into the General Fund	7,170,357	6,575,537	6,505,692	6,228,145

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

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

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	22,215	20,602	31,011	41,523
Revenue:				
Royalty Revenue	11,620	10,335	10,652	9,516
Investment & Other Income	975	898	1,101	1,066
Total Revenue	12,595	11,233	11,753	10,582
Expenditures:				
Operating Expenses	14,208	824	1,241	889
Total Expenditures	14,208	824	1,241	889
ENDING BALANCE	<u>20,602</u>	<u>31,011</u>	<u>41,523</u>	<u>51,216</u>
HIGHEST MONTH-ENDING BALANCE	24,253	27,404	37,749	51,216
LOWEST MONTH-ENDING BALANCE	16,965	16,878	27,445	37,799

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

STATUTORY AUTHORITY: Section 30-4118.

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

Non-attorney court visitor training is at no cost. Attorneys who agree to serve as a volunteer Court Visitor for one OPG case receive 11 CLE credits for a \$25 process fee. Attorneys who charge fees for their services pay \$175 for the court visitor training and CLE credits.

The Office of Public Guardian provides Guardian/Conservator Education to all newly appointed guardians/conservators in Nebraska. The class provides instruction regarding guardian/conservator ethics, court rules, Annual Report requirements, and the completion of court forms. The cost is \$35 for the three hour in-person class, or \$25 for on-line education. Subsequently, guardian/conservators have access, for support and information, to Associate Public Guardian trainers and/or the on-line class at no additional cost.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	88,225	148,729	136,803	159,648
Revenue:				
Guardianship & Other Fees	62,427	29,506	42,351	75,526
Investment & Other Income	3,315	3,315	3,218	2,582
	65,742	32,821	45,569	78,108
Expenditures:				
Operating Expenses	2,540	36,973	20,541	24,305
Travel	2,697	7,775	2,182	
	5,237	44,748	22,723	24,305
ENDING BALANCE	<u>148,729</u>	<u>136,803</u>	<u>159,648</u>	<u>216,451</u>
HIGHEST MONTH-ENDING BALANCE	148,729	153,826	159,648	216,451
LOWEST MONTH-ENDING BALANCE	92,359	134,056	135,240	162,106

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

STATUTORY AUTHORITY: Section 29-2259.01.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	49,635	382,101	862,402	412,280
Revenue:				
Sales & Charges	487,838	467,453	501,890	458,941
Investment & Other Income	3,515	12,848	41,701	2,539
Total Revenue	491,353	480,301	543,591	461,480
Expenditures:				
Operating	158,888	0	993,713	635,054
Total Expenditures	158,888	0	993,713	635,054
ENDING BALANCE	<u>382,101</u>	<u>862,402</u>	<u>412,280</u>	<u>238,705</u>
HIGHEST MONTH-ENDING BALANCE	382,101	862,402	828,813	345,104
LOWEST MONTH-ENDING BALANCE	300	416,508	412,280	489

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

STATUTORY AUTHORITY: Section 24-205.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	249,846	264,897	482,656	664,816
Revenue:				
Education Fees	312,880	280,138	265,357	249,729
Investment & Other Income	28,870	9,890	8,580	10,965
Total Revenue	341,750	290,028	273,937	260,694
Expenditures:				
Salaries and Benefits	119,123	10,483	61,029	
Operating Expenses	99,737	47,265	29,318	212,030
Travel	107,839	14,521	1,431	
Aid	0	0	0	
Total Expenditures	326,699	72,269	91,778	212,030
ENDING BALANCE	<u>264,897</u>	<u>482,656</u>	<u>664,816</u>	<u>713,775</u>
HIGHEST MONTH-ENDING BALANCE	264,829	482,656	664,816	713,775
LOWEST MONTH-ENDING BALANCE	243,859	271,006	499,302	653,321

AGENCY 05 – SUPREME COURT
FUND 20535: COURT APPOINTED SPECIAL ADVOCATE FUND
EXPENDED IN PROGRAM 052

STATUTORY AUTHORITY: Section 43-3718.

REVENUE SOURCES: The Fund shall consist of transfers, grants, donations, gifts, devises, and bequests. It does not have a revenue source, such as a court fee.

As shown, the balance of this fund was awarded in 2017. The Legislature continues to make a direct General Fund appropriation for Court Appointed Special Advocate (CASA) activities.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	0	
Revenue:				
Investment Income	0	0	0	0
Total Revenue	0	0	0	0
Expenditures:				
Aid				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	0
LOWEST MONTH-ENDING BALANCE	0	0	0	0

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

STATUTORY AUTHORITY: Section 24-227.01.

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

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

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

Available to Nebraska.gov Subscribers only:

Per Case Lookup Fee \$0.50;

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

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,532,856	1,311,181	816,802	714,849
Revenue:				
JUSTICE Search Fees	1,075,621	1,070,305	1,054,822	1,171,062
Court Automation Fees	2,769,150	2,483,911	2,311,774	2,203,638
Investment and Other Income	121,228	105,809	104,849	137,145
Total Revenue	3,965,999	3,660,025	3,471,445	3,511,845
Expenditures:				
Salaries and Benefits	911,053	673,845	567,131	
Operating Expenses	3,232,802	3,467,007	3,006,133	3,301,665
Travel	41,674	13,552	135	
Capital Outlay	2,144	0	0	
Total Expenditures	4,187,673	4,154,404	3,573,399	3,301,665
ENDING BALANCE	<u>1,311,181</u>	<u>816,802</u>	<u>714,849</u>	<u>925,029</u>
HIGHEST MONTH-ENDING BALANCE	1,919,060	1,314,801	1,045,419	1,620,329
LOWEST MONTH-ENDING BALANCE	1,088,550	816,802	484,335	712,985

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

STATUTORY AUTHORITY: Section 49-708.

REVENUE SOURCES: Distribution Handling Fee, is set by the Executive Board of the Legislative Council, currently \$6.50 (49-707).

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	61,013	62,070	56,452	57,591
Revenue:				
Handling and Postage Fees	16,008	15,108	17,773	15,691
Investment Income	1,431	1,356	865	814
Total Revenue	17,439	16,464	18,638	16,505
Expenditures:				
Salaries and Benefits	6,808	6,798	6,943	9,615
Postage & Publication Expenses	5,853	11,565	6,525	8,414
Rent	3,720	3,720	4,030	3,410
Total Expenditures	16,381	22,083	17,498	21,439
ENDING BALANCE	<u>62,070</u>	<u>56,452</u>	<u>57,591</u>	<u>52,657</u>
HIGHEST MONTH-ENDING BALANCE	63,266	61,805	59,396	58,875
LOWEST MONTH-ENDING BALANCE	55,942	56,452	52,710	50,934

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

STATUTORY AUTHORITY: Section 25-2921.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	254,266	223,479	169,337	100,035
Revenue:				
Dispute resolution fee	235,185	211,785	199,008	187,019
Investment & Other Income	5,235	4,073	1,690	652
Total Revenue	240,420	215,858	200,698	187,671
Expenditures:				
Operating Expenses	453	0	0	
Travel	754	0	0	
Aid	270,000	270,000	270,000	247,500
Total Expenditures	271,207	270,000	270,000	247,500
ENDING BALANCE	<u>223,479</u>	<u>169,337</u>	<u>100,035</u>	<u>40,206</u>
HIGHEST MONTH-ENDING BALANCE	250,724	215,337	150,064	66,730
LOWEST MONTH-ENDING BALANCE	184,336	143,011	45,142	5,638

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

STATUTORY AUTHORITY: Section 43-2943.

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

PERMITTED USES: Section 43-2943 provides that the State Court Administrator, through the Office of Dispute Resolution, approved mediation centers, and court conciliation programs, shall use the fund to carry out the Parenting Act. The funds are used as follows: Each mediation center and the Douglas County Conciliation Court receives \$20,000, and the rest is allocated based on Parenting Act caseload handled by each recipient.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	481,442	487,282	492,117	501,544
Revenue:				
Mediation Fees	512,164	500,453	503,350	494,581
Investment Income	9,298	8,882	6,077	5,957
Total Revenue	521,462	509,335	509,427	500,538
Expenditures:				
Operating Expenses	11,986	0	0	
Travel	3,636	4,500	0	
Aid	500,000	500,000	500,000	500,000
Total Expenditures	515,622	504,500	500,000	500,000
ENDING BALANCE	<u>487,282</u>	<u>492,117</u>	<u>501,544</u>	<u>502,082</u>
HIGHEST MONTH-ENDING BALANCE	487,282	492,117	501,544	502,082
LOWEST MONTH-ENDING BALANCE	297,699	300,057	306,765	315,694

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

STATUTORY AUTHORITY: Section 29-2259.02.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	200,795	225,705	374,858	529,345
Revenue:				
Probation Services Payments	158,927	254,835	229,602	191,524
Investment Income	5,896	7,442	6,462	8,297
Total Revenue	164,823	262,277	236,064	199,821
Expenditures:				
Salaries and Benefits	133,564	107,833	80,518	70,660
Operating Expenses	1,853	4,859	464	50
Travel	4,498	431	595	13
Total Expenditures	139,915	113,123	81,577	70,723
ENDING BALANCE	<u>225,705</u>	<u>374,858</u>	<u>529,345</u>	<u>658,443</u>
HIGHEST MONTH-ENDING BALANCE	272,345	374,858	529,345	658,443
LOWEST MONTH-ENDING BALANCE	224,975	316,972	396,808	540,803

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

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

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

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

PERMITTED USES: To implement the Juvenile Justice Community and Evidence-Based Services initiative. The fund is also used for other court-related projects.

FUND SUMMARY	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,082,418	1,339,803	1,236,997	1,009,671
Revenue:				
Intergovernmental Revenues	100,706	112,926	123,536	234,034
Investment & Other Income	1,211,982	727,774	399,823	118,928
Total Revenue	1,312,688	840,700	523,359	352,962
Expenditures:				
Salaries and Benefits	122,792	96,699	98,209	95,524
Operating Expenses	871,531	787,865	646,930	414,868
Travel	60,980	58,942	5,546	2,888
Total Expenditures	1,055,303	943,506	750,685	513,280
ENDING BALANCE	<u>1,339,803</u>	<u>1,236,997</u>	<u>1,009,671</u>	<u>849,354</u>
HIGHEST MONTH-ENDING BALANCE	1,638,381	1,328,149	1,139,444	958,907
LOWEST MONTH-ENDING BALANCE	1,156,581	791,179	845,586	835,049

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

STATUTORY AUTHORITY: Section 24-229.

REVENUE SOURCES:

Attorney Assessment for Active Members (Rule 3-803(D)(1)): Total \$98, Fund's share \$73, and Fund 20595 – Supreme Court Attorney Services Cash Fund, \$25.

Attorney Assessment for Inactive Members (Rule 3-803(D)(1)): Total \$49, Fund's share \$36.50, and Fund 20595, \$12.50.

Pro Hac Fees: \$250

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

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

The transfer in FY20 to this Fund from Fund 20595 reflects a transfer of duties to the Counsel for Discipline.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	637,005	407,328	644,772	515,546
Revenue:				
Attorney Assessments & Other Fees	568,963	686,647	686,970	729,489
Investment Income	12,584	15,127	8,790	7,138
Operating Transfers In	0	381,869	0	0
Total Revenue	581,547	1,083,643	695,760	736,627
Expenditures:				
Salaries and Benefits	491,518	559,186	543,525	428,562
Operating Expenses	312,138	280,689	281,318	290,091
Travel	7,568	6,324	143	1,039
Capital Outlay	0	0	0	
Total Expenditures	811,224	846,199	824,986	719,692
ENDING BALANCE	<u>407,328</u>	<u>644,772</u>	<u>515,546</u>	<u>532,480</u>
HIGHEST MONTH-ENDING BALANCE	629,121	851,406	754,474	712,251
LOWEST MONTH-ENDING BALANCE	331,292	347,710	352,478	240,251

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

STATUTORY AUTHORITY: Section 29-2262.07.

REVENUE SOURCES:

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

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

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	4,892,364	7,212,854	8,554,790	8,363,483
Revenue:				
Intergovernmental Revenues	99,353	144,645	22,863	
Sales & Charges	2,514,100	2,275,114	2,419,688	2,195,090
Investment & Other Income	143,750	304,543	309,382	337,244
Operating Transfers Out	0	0	0	
Total Revenue	2,757,203	2,724,302	2,751,933	2,532,334
Expenditures:				
Operating Expenses	429,361	1,363,419	2,928,140	1,166,597
Travel	7,351	18,946	15,100	
Total Expenditures	436,712	1,382,365	2,943,240	1,166,597
ENDING BALANCE	<u>7,212,854</u>	<u>8,554,790</u>	<u>8,363,483</u>	<u>9,729,220</u>
HIGHEST MONTH-ENDING BALANCE	7,199,617	8,488,828	9,352,910	9,729,220
LOWEST MONTH-ENDING BALANCE	4,919,668	7,211,060	8,337,391	8,254,826

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

STATUTORY AUTHORITY: Administratively Created.

REVENUE SOURCES:

- Fee for Application to the Bar by Motion: \$950
- Fee for Application to the Bar by Examination: \$515
- Processing fee: \$25

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	172,220	164,915	214,445	248,669
Revenue:				
Sales & Charges	217,591	262,039	224,784	241,317
Investment & Other Income	4,072	6,014	4,293	4,791
Total Revenue	221,663	268,053	229,077	246,108
Expenditures:				
Salaries and Benefits	85,597	65,323	47,482	49,735
Operating Expenses	133,905	145,794	146,794	151,865
Travel	9,467	7,406	578	6,608
Total Expenditures	228,969	218,523	194,854	208,208
ENDING BALANCE	<u>164,915</u>	<u>214,445</u>	<u>248,669</u>	<u>286,569</u>
HIGHEST MONTH-ENDING BALANCE	169,304	214,445	252,960	307,269
LOWEST MONTH-ENDING BALANCE	110,822	107,724	150,567	196,435

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

STATUTORY AUTHORITY: Section 24-231.

REVENUE SOURCES:

- Accredited CLE Sponsor (Rule 3-401.6): \$200 one-time application fee, plus a \$25 fee per course.
- Program Sponsor Other Than an Accredited CLE Sponsor (Rule 3-401.7): \$50 application fee per course.
- Attorney Assessment for Active Members (Rule 3-803)(D)(1): Total \$98, Fund's share \$25, and Fund 20570 – Counsel for Discipline Cash Fund, \$73.
- Attorney Assessment for Inactive Members (Rule 3-803(D)(1)): Total \$49, Fund's share \$12.50, and Fund 20570, \$36.50.
- In-House Counsel Fees: New: Total \$700, Fund's share \$75, and Fund 20570, \$625; and Renewal: Total \$345, Fund's share \$50, and Fund 20570, \$295.

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

The transfer in FY20 from this Fund to Fund 20570 reflects a transfer of duties to the Counsel for Discipline.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,333,339	1,493,107	1,159,997	1,350,312
Revenue:				
Attorney Assessments and Other Fees	600,316	523,748	553,281	573,193
Investment & Other Income	32,901	26,649	19,993	20,401
Operating Transfers Out	0	-381,869	0	
Total Revenue	633,217	168,528	573,274	593,594
Expenditures:				
Salaries and Benefits	254,988	241,351	238,855	269,835
Operating Expenses	215,636	155,336	144,104	119,164
Travel	2,043	4,951	0	384
Capital Outlay	781	0	0	
Aid	0	100,000	0	
Total Expenditures	473,448	501,638	382,959	389,383
ENDING BALANCE	<u>1,493,107</u>	<u>1,159,997</u>	<u>1,350,313</u>	<u>1,554,523</u>
HIGHEST MONTH-ENDING BALANCE	1,528,514	1,516,388	1,350,216	1,554,523
LOWEST MONTH-ENDING BALANCE	1,262,576	1,100,430	1,119,181	1,314,918

AGENCY 07 - GOVERNOR

DIRECTOR: Pete Ricketts
State Capitol Building
Room 2309
402-471-2244

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,696,944	1,777,308	2,013,233	2,103,143
Cash				
Federal				
Revolving				
Total Operations	1,696,944	1,777,308	2,013,233	2,103,143
FTEs	18.38	18.01	18.00	19.11

AGENCY 07 - GOVERNOR

PROGRAM 002: SALARY OF THE GOVERNOR

PROGRAM PURPOSE

To pay the salary and benefits of the Governor

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	140,753	141,339	141,850	142,729
Cash				
Federal				
Revolving				
Total Operations	140,753	141,339	141,850	142,729
FTEs	1.00	1.00	1.00	1.00

PROGRAM 018: GOVERNOR'S POLICY RESEARCH OFFICE

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	577,873	603,186	685,097	689,967
Cash				
Federal				
Revolving				
Total Operations	577,873	603,186	685,097	689,967
FTEs	6.76	6.52	7.00	6.73

AGENCY 07 - GOVERNOR

PROGRAM 021: OFFICE OF THE GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	978,318	1,032,783	1,186,286	1,270,448
Cash				
Federal				
Revolving				
Total Operations	978,318	1,032,783	1,186,286	1,270,448
FTEs	10.62	10.49	10.00	11.38

AGENCY 08 – LT. GOVERNOR

DIRECTOR: Mike Foley
State Capitol
Room 2315
402-471-2256

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	142,681	141,724	139,396	142,486
Cash				
Federal				
Revolving				
Total Operations	142,681	141,724	139,396	142,486
FTEs	1.25	1.25	2.00	1.20

AGENCY 08 – LT. GOVERNOR

PROGRAM 008: SALARY OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	105,987	106,571	107,076	107,955
Cash				
Federal				
Revolving				
Total Operations	105,987	106,571	107,076	107,955
FTEs	1.00	1.00	1.00	1.00

PROGRAM I24: OFFICE OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	36,694	35,153	32,320	34,531
Cash				
Federal				
Revolving				
Total Operations	36,694	35,153	32,320	34,531
FTEs	0.25	0.25	1.00	0.20

AGENCY 09 – SECRETARY OF STATE

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

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

- Program 009 – Salary–Secretary of State
- Program 020 – Services and Administration
- Program 022 – Departmental Administration
- Program 045 – Election Administration
- Program 051 – Enforcement of Standards—Corporations
- Program 053 – Enforcement of Standards – Collection Agencies
- Program 086 – Enforcement of Standards – Records Management
- Program 089 – Uniform Commercial Code Central Filing

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 20910 – Nebraska Collection Agency Fund (expended in Prog. 053)
- Fund 20920 – Corporations Cash Fund (expended in Prog. 051)
- Funds 20930 & 20931 – Records Management Cash Fund (expended in Prog. 086)
- Fund 20940 – Administration Cash Fund (expended in Prog. 022)
- Fund 20950 – Election Administration Cash Fund (expended in Prog. 045)
- Fund 26110 – Uniform Commercial Code Cash Fund (expended in Prog. 089)
- Fund 50900 – Micrographic Services Fund (expended in Prog. 086)

AGENCY

EXPENDITURES

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,273,082	6,103,199	2,545,463	2,044,713
Cash	5,961,327	8,923,175	5,463,116	6,204,674
Federal	22,234	2,103,557	1,166,482	674,406
Revolving	587,762	537,009	541,952	559,566
Total Operations	8,844,405	17,666,940	9,717,013	9,483,359
FTEs	39.47	38.39	40.00	41.75

AGENCY 09 – SECRETARY OF STATE

PROGRAM 009: SALARY – SECRETARY OF STATE

PROGRAM PURPOSE

Provide for the salary and benefits of the Secretary of State

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	108,187	97,858	97,845	97,845
Cash				
Federal				
Revolving				
Total Operations	108,187	97,858	97,845	97,845
FTEs	1.00	1.00	1.00	1.00

PROGRAM 020: SERVICES AND ADMINISTRATION

PROGRAM PURPOSE

Is an umbrella program that includes appropriations for the following four previously used programs:

- Program 022 – Departmental Administration
- Program 051 – Enforcement of Standards – Corporations
- Program 053 – Enforcement of Standards – Collection Agencies
- Program 089 – Uniform Commercial Code Filing

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				16,293
Cash				2,415,893
Federal				0
Revolving				0
Total Operations	0	0	0	2,432,186
FTEs				23.09

AGENCY 09 – SECRETARY OF STATE

PROGRAM 022: DEPARTMENTAL ADMINISTRATION

PROGRAM PURPOSE

Provides overall coordination of agency operations among all divisions and their related responsibilities. Specifically, this program includes the following operations: general administration, licensing, notary, rules & regulations, international trade, youth civic programs, communications, and IT.

Beginning in fiscal year 2020-21, this program was rolled into Program 020 – Services and Administration. This sheet is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	268,197	277,628	283,564	
Cash	80,434	115,062	79,531	
Federal				
Revolving				
Total Operations	348,631	392,690	363,095	0
FTEs	4.49	4.21	9.96	

PROGRAM 045: ELECTION ADMINISTRATION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,745,708	5,605,427	1,967,832	1,755,755
Cash	88,760	4,231,525	420,825	32,042
Federal	22,234	2,103,557	1,166,482	707,302
Revolving				
Total Operations	1,856,702	11,940,509	3,555,139	2,495,099
FTEs	6.28	6.77	8.59	8.16

AGENCY 09 – SECRETARY OF STATE

PROGRAM 051: ENFORCEMENT OF STANDARDS – CORPORATIONS

PROGRAM PURPOSE

Maintain records for domestic and foreign entities, file documents, and collect filing fees and taxes. All document filing information is publicly available. Staff answers written inquiries for name availability, provides certificates of good standing, copies and certified copies.

Beginning in fiscal year 2020-21, this program was rolled into Program 020 – Services and Administration. This sheet is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,771,849	836,832	1,270,468	
Federal				
Revolving				
Total Operations	1,771,849	836,832	1,270,468	0
FTEs	8.69	9.30	8.58	

PROGRAM 053: ENFORCEMENT OF STANDARDS – COLLECTION AGENCIES

PROGRAM PURPOSE

Administer the Nebraska Collection Agency Act. This includes licensing collection agencies, branch offices, and solicitors for collection agencies.

Beginning in fiscal year 2020-21, this program was rolled into Program 020 – Services and Administration. This sheet is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	111,299	97,156	128,523	
Federal				
Revolving				
Total Operations	111,299	97,156	128,523	0
FTEs	1.29	.95	0.85	

AGENCY 09 – SECRETARY OF STATE

PROGRAM 086: ENFORCEMENT OF STANDARDS – RECORDS MANAGEMENT

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	150,989	122,287	196,222	174,820
Cash	2,942,596	2,790,225	2,691,777	3,756,738
Federal				
Revolving	587,762	537,009	541,952	559,566
Total Operations	3,681,347	3,449,521	3,429,951	4,491,124
FTEs	8.77	7.67	7.55	9.50

PROGRAM 089: UNIFORM COMMERCIAL CODE CENTRAL FILING

PROGRAM PURPOSE

Receive, record and file Effective Financing Statements, UCC financing statements, and tax liens to make a public record of secured financial transactions between a debtor and a secured party. Initial filings, amendments, assignments, judgements and terminations of tax liens and financing statements are processed and filed.

Beginning in fiscal year 2020-21, this program was rolled into Program 020 – Services and Administration. This sheet is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	966,388	852,373	871,992	
Federal				
Revolving				
Total Operations	966,388	852,373	871,992	0
FTEs	8.95	8.49	3.47	

AGENCY 09 – SECRETARY OF STATE
FUND 10000: GENERAL FUND

REVENUE SOURCES: Several Business Services and Licensing fees collected by the Secretary of State are deposited 100% to the General Fund, as outlined below. In addition to the fees listed below, two-thirds of the domestic and foreign corporation fees, two-thirds of the limited liability company fees, two-thirds of the nonprofit corporation fees, three-fourths of the notary application fees, and one-half of the domestic and foreign partnerships fees are deposited into the General Fund (each of these individual fees were previously listed under the Corporations Cash Fund or the Administration Cash Fund).

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenue:				
Domestic Corporation Taxes	45,751	2,090,928	66,751	1,778,594
Foreign Corporation Taxes	217,238	8,874,344	276,542	8,193,039
Domestic LLC Filing	1,426,710	1,051,369	1,927,153	1,474,426
Foreign LLC Filing	143,025	134,455	158,452	172,525
Non-Profit Biennial Fees	194,737	13,322	197,955	13,444
Domestic Filing Fees	193,413	203,660	170,654	162,046
Foreign Filing Fees	133,746	131,516	135,656	104,232
Trade Name Application Fees	229,796	245,000	263,085	167,488
Other	437,395	408,879	440,906	623,682
Total Revenue	3,021,811	13,153,473	3,637,154	12,689,476

**AGENCY 09 – SECRETARY OF STATE
FUND 20910: NEBRASKA COLLECTION AGENCY FUND
EXPENDED IN PROGRAM 053**

STATUTORY AUTHORITY: Section 45-621

REVENUE SOURCES: Licensing and certificate fees

PERMITTED USES: Program operations

This fund balance was transferred to the Secretary of State Cash Fund on July 1, 2021, under provisions of LB 901. Going forward the revenue and expenditures associated with this fund will be credited and expended from the Secretary of State Cash Fund.

This sheet is included for informational and historical continuity.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	147,762	166,250	136,408	123,942
Revenue:				
Collection agency license fees	74,290	65,770	65,365	
Solicitor's certificate fee	51,608	53,539	48,555	
Transfers/Other	57	-55,290	81	
Investment interest	3,832	3,296	2,074	
Total Revenue	129,787	67,315	116,075	0
Expenditures:				
Personal Services	87,273	67,824	95,521	
Operating	19,884	24,817	32,231	
Travel	4,142	4,516	789	
Capital Outlay	0	0	0	
Total Expenditures	111,299	97,157	128,541	0
ENDING BALANCE	<u>166,250</u>	<u>136,408</u>	<u>123,942</u>	
HIGHEST MONTH-ENDING BALANCE	186,076	165,955	159,886	614
LOWEST MONTH-ENDING BALANCE	121,220	87,648	91,532	0

AGENCY 09 – SECRETARY OF STATE
FUND 20920: CORPORATIONS CASH FUND
EXPENDED IN PROGRAM 051

STATUTORY AUTHORITY: Section 84-510

REVENUE SOURCES: One-third of the domestic and foreign corporation, limited liability company, and nonprofit corporation fees are deposited into this fund. Also included is one-half of the domestic and foreign partnerships fees.

PERMITTED USES: Money is expended to cover the cost of operation for the Corporations Program.

This fund balance was transferred to the Secretary of State Cash Fund on July 1, 2021, under provisions of LB 901. Going forward the revenue and expenditures associated with this fund will be credited and expended from the Secretary of State Cash Fund.

This sheet is included for informational and historical continuity.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	2,023,284	1,518,255	1,574,324	
Revenue:				
Domestic filing fees	811,669	627,494	964,742	
Foreign filing fees	138,382	132,974	147,043	
Domestic limited partnership	11,315	10,965	12,243	
Foreign limited partnership	4,388	5,678	4,980	
Interest	38,370	43,014	27,768	
Sale of Services	0	29,444	28,110	
Other	262,696	43,333	292,996	
Total Revenue	1,266,820	892,902	1,477,882	0
Expenditures:				
Personal Services	484,831	549,573	551,444	
Operating	260,853	287,260	719,024	
Travel/Capital	1,026,165	0	0	
Total Expenditures	1,771,849	836,833	1,270,468	0
ENDING BALANCE	<u>1,518,255</u>	<u>1,574,324</u>	<u>1,781,738</u>	
HIGHEST MONTH-ENDING BALANCE	2,069,162	2,047,932	1,840,389	14,850
LOWEST MONTH-ENDING BALANCE	1,095,888	1,471,471	1,543,773	0

AGENCY 09 – SECRETARY OF STATE
FUNDS 20930 & 20931: RECORDS MANAGEMENT CASH FUND
EXPENDED IN PROGRAM 086

STATUTORY AUTHORITY: Sections 84-1227 and 84-1204

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,099,593	847,001	2,077,485	3,402,140
Revenue:				
Fee revenue	3,532,729	3,980,005	4,106,958	4,270,900
Interest	23,275	28,998	40,605	56,067
Other/Transfers	-866,000	-58,294	-131,132	0
Total Revenue	2,690,004	3,950,709	4,016,431	4,326,967
Expenditures:				
Personal Services	114,315	160,286	154,011	252,423
Operating	2,828,281	2,628,032	2,537,765	2,917,885
Travel/Capitol	0	1,907	0	586,431
Total Expenditures	2,942,596	2,790,225	2,691,776	3,756,739
ENDING BALANCE	<u>847,001</u>	<u>2,077,485</u>	<u>3,402,140</u>	<u>3,972,370</u>
HIGHEST MONTH-ENDING BALANCE	1,216,361	2,008,029	3,402,693	4,046,973
LOWEST MONTH-ENDING BALANCE	626,930	871,274	2,200,790	2,489,687

**AGENCY 09 – SECRETARY OF STATE
FUND 20940: ADMINISTRATION CASH FUND
EXPENDED IN PROGRAM 022**

STATUTORY AUTHORITY: Section 33-102

REVENUE SOURCES: Fees, renewals, certifications

PERMITTED USES: Program operation

This fund balance was transferred to the Secretary of State Cash Fund on July 1, 2021, under provisions of LB 901. Going forward the revenue and expenditures associated with this fund will be credited and expended from the Secretary of State Cash Fund.

This sheet is included for informational and historical continuity.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	95,027	127,951	212,084	
Revenue:				
Reproduction and publication	4,689	5,384	3,580	
Authentication with seal	2,700	2,910	2,550	
Notary public fees	51,638	52,680	49,068	
Investment Interest	3,265	4,822	3,978	
Transfers	40,000	113,584	61,130	
Other/Adjustments	11,066	19,815	15,927	
Total Revenue	113,358	199,195	136,233	0
Expenditures:				
Personal Services	65,915	52,454	52,142	
Operating	14,519	62,608	27,389	
Travel/Capital	0	0	0	
Total Expenditures	80,434	115,062	79,531	0
ENDING BALANCE	<u>127,951</u>	<u>212,084</u>	<u>268,786</u>	
HIGHEST MONTH-ENDING BALANCE	132,468	242,277	272,600	1,109
LOWEST MONTH-ENDING BALANCE	125,349	212,084	249,080	0

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

STATUTORY AUTHORITY: Section 32-204

REVENUE SOURCES: Filing fees, Voter registration CDs

PERMITTED USES: Voting systems, provisional voting, computerized statewide voter registration lists, voter registration by mail, training or informational materials related to elections, and any other costs related to elections.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	292,965	221,914	699,184	302,387
Revenue:				
Sales of service	10,123	61,754	15,420	81,952
Transfers In/Out and Grants	0	4,557,091	1,886	21,000
Interest	7,586	89,950	6,722	7,664
Total Revenue	17,709	4,708,795	24,028	110,616
Expenditures:				
Capital outlay	0	3,900,945	0	0
Operating	88,760	330,580	420,825	32,043
Total Expenditures	88,760	4,231,525	420,825	32,043
ENDING BALANCE	<u>221,914</u>	<u>699,184</u>	<u>302,387</u>	<u>380,960</u>
HIGHEST MONTH-ENDING BALANCE	309,606	4,883,224	302,387	380,960
LOWEST MONTH-ENDING BALANCE	221,914	669,184	281,453	287,801

AGENCY 09 – SECRETARY OF STATE
FUND 26110: UNIFORM COMMERCIAL CODE CASH FUND
EXPENDED IN PROGRAM 089

STATUTORY AUTHORITY: Section 9-531

REVENUE SOURCES: Filing fees and lien fees

PERMITTED USES: The fund supports the operation of a centralized computer system for filing and retrieval of farm liens, business liens and certain other statutory liens.

This fund balance was transferred to the Secretary of State Cash Fund on July 1, 2021, under provisions of LB 901. Going forward the revenue and expenditures associated with this fund will be credited and expended from the Secretary of State Cash Fund.

This sheet is included for informational and historical continuity.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	892,065	1,093,342	1,765,640	
Revenue:				
General business fees	1,147,432	161,705	135,976	
Investment income	19,542	28,019	26,320	
Other/Transfers out	0	450,757	20,992	
Sale of Services	691	884,190	918,738	
Total Revenue	1,167,665	1,524,671	1,102,026	0
Expenditures:				
Personal Services	607,833	605,887	637,835	
Operating	153,395	178,148	234,156	
Travel	0	150	0	
Capital Outlay	205,160	68,188	0	
Total Expenditures	966,388	852,373	871,991	0
ENDING BALANCE	<u>1,093,342</u>	<u>1,765,640</u>	<u>1,995,675</u>	
HIGHEST MONTH-ENDING BALANCE	1,193,780	1,952,802	1,992,709	537,561
LOWEST MONTH-ENDING BALANCE	844,072	1,133,788	1,667,507	0

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

STATUTORY AUTHORITY: Section 84-512

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

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

This fund was created in LB 901 and balances from the following funds were transferred to it July 1, 2021: Collection Agency Cash Fund, Corporation Cash Fund, Records Management Cash Fund, Administration Cash Fund, and Uniform Commercial Code Cash Fund.

To see prior year revenues and expenditures, please see the above named funds for details.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE				854,177
Revenue:				
General business/filing fees				2,021,436
Investment income				36,170
Other/Transfers out				3,515,682
Sale of Services				1,088,609
Total Revenue	0	0	0	6,661,897
Expenditures:				
Personal Services				1,655,143
Operating				695,404
Travel				37,946
Capital Outlay				7,966
Total Expenditures	0	0	0	2,396,459
ENDING BALANCE				<u>5,119,615</u>
HIGHEST MONTH-ENDING BALANCE				5,219,552
LOWEST MONTH-ENDING BALANCE				3,593,468

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

STATUTORY AUTHORITY: Section 84-1226

REVENUE SOURCES: Cost recovery for services provided

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	131,719	90,131	98,914	170,578
Revenue:				
Professional and technical services	544,265	540,689	614,084	582,967
Investment interest	1,854	1,507	1,477	2,769
Adjustments/Misc.	55	3,597	-1,944	26,001
Total Revenue	546,174	545,793	613,617	611,737
Expenditures:				
Personal Services	239,774	200,193	206,497	247,890
Operating	341,983	334,069	335,456	311,676
Travel/Capital	6,005	2,748	0	0
Total Expenditures	587,762	537,010	541,953	559,566
ENDING BALANCE	<u>90,131</u>	<u>98,914</u>	<u>170,578</u>	<u>222,749</u>
HIGHEST MONTH-ENDING BALANCE	120,188	105,579	157,741	233,649
LOWEST MONTH-ENDING BALANCE	37,571	49,684	64,577	165,640

AGENCY 10 – STATE AUDITOR

DIRECTOR: Charlie Janssen
 Capitol Building
 Room 2303
 402-471-2111

**LEGISLATIVE
 FISCAL OFFICE:** Scott Danigole
 402-471-0055
 sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,484,054	2,525,862	2,684,928	2,832,421
Cash	1,356,535	1,391,685	1,569,673	1,623,616
Federal Revolving				
Total Operations	3,840,589	3,917,547	4,254,601	4,456,037
FTEs	43.77	42.15	45.02	44.60

AGENCY 10 – STATE AUDITOR

PROGRAM 010: SALARY – STATE AUDITOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	121,911	122,600	123,218	124,280
Cash				
Federal				
Revolving				
Total Operations	121,911	122,600	123,218	124,280
FTEs	1.00	1.00	1.00	1.00

PROGRAM 506: STATE AUDITS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,362,142	2,403,263	2,561,710	2,708,141
Cash				
Federal				
Revolving				
Total Operations	2,362,142	2,403,263	2,561,710	2,708,141
FTEs	26.49	25.38	26.95	25.91

AGENCY 10 – STATE AUDITOR

PROGRAM 525: FEDERAL COOPERATIVE, COUNTY AND ESU AUDITS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,356,535	1,391,685	1,569,673	1,623,616
Federal				
Revolving				
Total Operations	1,356,535	1,391,685	1,569,673	1,623,616
FTEs	16.28	15.77	17.07	17.69

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

STATUTORY AUTHORITY: Section 84-304

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

PERMITTED USES: Paying for services performed by the Auditor of Public Accounts for state agencies, political subdivisions, and grantees of federal funds disbursed by a receiving agency for which reimbursement is entitled. Audit costs are reimbursed by the entity involved.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	227,538	303,045	362,774	547,546
Revenue:				
Fee revenue	1,404,954	1,443,214	1,746,197	1,845,687
Other/Misc.	20,364	150	203	9,854
Interest	6,724	8,050	8,045	9,451
Total Revenue	1,432,042	1,451,414	1,754,445	1,864,992
Expenditures:				
Personal Services	1,312,790	1,345,465	1,560,201	1,612,353
Travel	43,745	46,220	9,472	11,263
Total Expenditures	1,356,535	1,391,685	1,569,673	1,623,616
ENDING BALANCE	<u>303,045</u>	<u>362,774</u>	<u>547,546</u>	<u>788,922</u>
HIGHEST MONTH-ENDING BALANCE	375,004	452,802	682,943	871.636
LOWEST MONTH-ENDING BALANCE	69,555	154,842	83,025	225.585

AGENCY II – ATTORNEY GENERAL

DIRECTOR: Douglas J. Peterson
Capitol Building
Room 2115
402-471-2682

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
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sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

- Fund 21110 – Odometer Fraud Cash Fund (expended in Prog. 274)
- Fund 21160 – State Settlement Cash Fund (expended in Prog. 290)
- Fund 21170 – Medicaid Fraud Control Unit (expended in Prog. 272)
- Fund 51110 – Department of Justice Revolving Fund (expended in Progs. 271-274)

AGENCY II – ATTORNEY GENERAL

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	6,123,594	6,261,727	6,450,890	6,763,938
Cash	2,291,068	2,584,694	2,863,188	2,848,626
Federal	1,218,472	1,076,317	1,127,076	1,207,806
Revolving	1,433,941	1,384,695	1,464,368	1,640,218
Total Operations	11,067,075	11,307,433	11,905,522	12,460,588
STATE AID:				
General				
Cash				
Federal	31,023	0	0	0
Total State Aid	31,023	0	0	0
TOTAL FUNDS:				
General	6,123,594	6,261,727	6,450,890	6,763,938
Cash	2,291,068	2,584,694	2,863,188	2,848,626
Federal	1,249,495	1,076,317	1,127,076	1,207,806
Revolving	1,433,941	1,384,695	1,464,368	1,640,218
TOTAL EXPENDITURES:	11,098,098	11,307,433	11,905,522	12,460,588
FTEs	96.09	98.28	100.00	99.92

AGENCY II – ATTORNEY GENERAL

PROGRAM 011: SALARY OF THE ATTORNEY GENERAL

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	124,082	124,540	124,898	125,554
Cash				
Federal				
Revolving				
Total Operations	124,082	124,540	124,898	125,554
FTEs	1.00	1.00	1.00	1.00

PROGRAM 290: STATE SETTLEMENT FUNDS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,284,232	1,520,260	1,785,889	1,643,168
Federal				
Revolving				
Total Operations	1,284,232	1,520,260	1,785,889	1,643,168
FTEs	11.08	12.42	12.71	12.91

AGENCY II – ATTORNEY GENERAL

PROGRAM 496: INTERSTATE WATER LITIGATOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	156,820	72,349	153,568	334,049
Cash				
Federal				
Revolving				
Total Operations	156,820	72,349	153,568	334,049
FTEs	0.00	0.00	0.00	0.00

PROGRAM 507: INTERPRETATION AND APPLICATION OF LAW/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	5,842,692	6,064,838	6,172,424	6,304,335
Cash	1,006,836	1,064,434	1,077,299	1,205,458
Federal	1,218,472	1,076,317	1,127,076	1,207,806
Revolving	1,433,941	1,384,695	1,464,368	1,640,218
Total Operations	9,501,941	9,590,284	9,841,167	10,357,817
FTEs	84.01	84.86	86.29	86.01

AGENCY II – ATTORNEY GENERAL

PROGRAM 507: INTERPRETATION AND APPLICATION OF LAW/AID

PROGRAM PURPOSE

Federal Aid was expended to aid with grants related to the Criminal Bureau’s activities with the DNA Sample and Database program.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash				
Federal	31,023	0	0	0
Revolving				
Total State Aid	31,023	0	0	0

PROGRAM 507: INTERPRETATION AND APPLICATION OF LAW TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General	5,842,692	6,064,838	6,172,424	6,304,335
Cash	1,006,836	1,064,434	1,077,299	1,205,458
Federal	1,249,495	1,076,317	1,127,076	1,207,806
Revolving	1,433,941	1,384,695	1,464,368	1,640,218
TOTAL	9,532,964	9,590,284	9,841,167	10,357,817

**AGENCY II – ATTORNEY GENERAL
 FUND 2110: ODOMETER FRAUD CASH FUND
 EXPENDED IN PROGRAM 274**

STATUTORY AUTHORITY: Section 60-154

REVENUE SOURCES: Motor Vehicle related fees

PERMITTED USES: Program operations

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	180,237	174,563	122,262	95,732
Revenue:				
Fee revenue	131,590	122,963	145,827	131,353
Interest/Other	4,499	3,573	1,742	1,224
Total Revenue	136,089	126,536	147,569	132,577
Expenditures:				
Personal Services	141,763	178,837	174,098	163,891
Operating	0	0	0	0
Total Expenditures	141,763	178,837	174,098	163,891
ENDING BALANCE	<u>174,563</u>	<u>122,262</u>	<u>95,732</u>	<u>64,418</u>
HIGHEST MONTH-ENDING BALANCE	189,693	167,552	118,115	92,385
LOWEST MONTH-ENDING BALANCE	171,597	119,296	92,766	57,806

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

STATUTORY AUTHORITY: Section 59-1608.04

REVENUE SOURCES: Recoveries pursuant to the Consumer Protection Act

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	6,648,136	11,660,068	14,368,337	18,322,189
Revenue:				
Fee revenue	8,002,196	4,214,412	5,948,404	956,052
Other/Transfers	-1,906,639	-295,955	2,262,312	-445,957
Interest	200,607	310,073	237,294	259,432
Total Revenue	6,296,164	4,228,530	8,448,010	769,527
Expenditures:				
Personal Services	1,077,194	1,250,266	1,278,051	1,356,184
Operating	177,062	239,442	494,783	261,807
Travel	24,280	26,985	7,511	22,868
Capital Outlay	5,696	3,568	5,544	2,310
Total Expenditures	1,284,232	1,520,261	1,785,889	1,643,169
ENDING BALANCE	<u>11,660,068</u>	<u>14,368,337</u>	<u>18,322,189</u>	<u>17,448,547</u>
HIGHEST MONTH-ENDING BALANCE	12,305,444	15,028,035	18,762,597	17,747,175
LOWEST MONTH-ENDING BALANCE	5,500,419	11,922,969	13,664,964	17,341,831

**AGENCY II – ATTORNEY GENERAL
FUND 21170: MEDICAID FRAUD CONTROL UNIT
EXPENDED IN PROGRAM 272**

STATUTORY AUTHORITY: Section 68-944

REVENUE SOURCES: Recoveries for the state's costs and attorney's fees received pursuant to subdivision (2)(b) of section 68-940 and sections 68-936 and 68-939, except criminal penalties.

PERMITTED USES: Program operation

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,352,707	1,711,980	1,470,686	1,309,107
Revenue:				
Fee revenue	601,199	26,375	113,363	151,048
Other/Transfers	0	0	-241,295	0
Interest	34,781	35,794	21,060	18,327
Total Revenue	635,980	62,169	-106,872	169,375
Expenditures:				
Personal Services	239,644	251,113	249,936	288,018
Operating	29,534	40,508	43,289	36,587
Travel	7,529	11,842	2,776	1,673
Capital Outlay	0	0	0	0
Total Expenditures	276,707	303,463	296,001	326,278
ENDING BALANCE	<u>1,711,980</u>	<u>1,470,686</u>	<u>1,309,107</u>	<u>1,152,204</u>
HIGHEST MONTH-ENDING BALANCE	1,711,980	1,725,364	1,496,036	1,453,222
LOWEST MONTH-ENDING BALANCE	1,192,218	1,454,293	1,232,328	1,133,971

AGENCY II – ATTORNEY GENERAL
FUND 51110: DEPARTMENT OF JUSTICE REVOLVING FUND
EXPENDED IN PROGRAMS 271-274

STATUTORY AUTHORITY: Section 84-219

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	175,369	136,720	201,769	201,805
Revenue:				
Fee revenue	1,390,430	1,444,855	1,475,079	1,624,760
Interest	4,862	4,889	7,236	3,901
Miscellaneous/Other	0	0	47,138	24,309
Total Revenue	1,395,292	1,449,744	1,529,453	1,652,970
Expenditures:				
Personal Services	1,433,941	1,390,398	1,464,368	1,640,218
Operating	0	-5,703	0	0
Total Expenditures	1,433,941	1,384,695	1,464,368	1,640,218
ENDING BALANCE	<u>136,720</u>	<u>201,769</u>	<u>201,805</u>	<u>214,557</u>
HIGHEST MONTH-ENDING BALANCE	218,250	253,921	254,404	241,050
LOWEST MONTH-ENDING BALANCE	64,975	82,640	83,793	148,656

AGENCY 12 – STATE TREASURER

DIRECTOR: John Murante
State Capitol
Suite 2005
402-471-2455

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

- Fund 21180 – Treasury Management Cash Fund (expended in Prog. 503)
- Fund 21200 – Unclaimed Property Cash Fund (expended in Prog. 512)
- Fund 21240 – Education Savings Plan Administrative Fund (expended in Prog. 505)
- Fund 21245 – College Savings Plan Expense Fund (expended in Prog. 505)
- Fund 21270 – State Treasurer Administrative Fund (expended in Prog. 512)
- Fund 21290 – Mutual Finance Assistance Fund (expended in Prog. 117)

AGENCY 12 – STATE TREASURER

AGENCY EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,084,792	1,069,680	1,013,306	1,101,410
Cash	2,329,476	2,593,087	2,847,179	2,805,558
Federal	1,450,503	1,495,401	1,400,187	1,531,120
Total Operations	4,864,771	5,158,168	5,260,672	5,438,088
STATE AID:				
General	0	0	3,379,472	2,000,000
Cash	3,600,000	13,513,384	11,295,197	17,004,852
Federal				
Total State Aid	3,600,000	13,513,384	14,674,669	19,004,852
TOTAL FUNDS:				
General	1,084,792	1,069,680	4,392,778	3,101,410
Cash	5,929,476	16,106,471	14,142,376	19,810,410
Federal	1,450,503	1,495,401	1,400,187	1,531,120
TOTAL EXPENDITURES	8,464,771	18,671,552	19,935,341	24,442,940
FTEs	45.11	43.40	38.45	37.16

AGENCY 12 – STATE TREASURER

PROGRAM 012: CONSTITUTIONAL OFFICER’S SALARY

PROGRAM PURPOSE

Pay the salary and benefits of State Treasurer.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	41,467	45,367	43,980	44,274
Cash	70,610	77,254	74,981	75,393
Federal				
Revolving				
Total Operations	112,077	122,621	118,961	119,667
FTEs	1.00	1.00	1.00	1.00

PROGRAM 024: STATE DISBURSEMENT UNIT

PROGRAM PURPOSE

The receipt and disbursement of child support payments.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,043,326	1,024,313	969,326	1,057,136
Cash				
Federal	1,450,503	1,495,401	1,400,187	1,531,120
Revolving				
Total Operations	2,493,829	2,519,714	2,369,513	2,588,256
FTEs	23.88	22.99	17.64	17.09

AGENCY 12 – STATE TREASURER

PROGRAM 117: MUTUAL FINANCE ASSISTANCE ACT

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	3,600,000	3,701,740	3,684,010	6,770,000
Federal				
Revolving				
Total State Aid	3,600,000	3,701,740	3,684,010	6,770,000
FTEs	0.00	0.00	0.00	0.00

PROGRAM 149: AID TO COUNTIES

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	0	0	3,379,472	2,000,000
Cash				
Federal				
Revolving				
Total State Aid	0	0	3,379,472	2,000,000
FTEs	0.00	0.00	0.00	0.00

AGENCY 12 – STATE TREASURER

PROGRAM 475: ABLE SAVINGS PLAN

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	313,961	47,915	197,467	229,909
Federal				
Revolving				
Total Operations	313,961	47,915	197,467	229,909
FTEs	1.05	0.89	1.13	1.29

PROGRAM 503: TREASURY MANAGEMENT/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	721,603	733,502	740,961	748,961
Federal				
Revolving				
Total Operations	721,603	733,502	740,961	748,961
FTEs	8.96	7.94	7.80	7.83

AGENCY 12 – STATE TREASURER

PROGRAM 503: TREASURY MANAGEMENT/AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	0	0	0	4,000,000
Federal				
Revolving				
Total State Aid	0	0	0	4,000,000

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	721,603	733,502	740,961	4,748,961
Federal				
Revolving				
TOTAL	721,603	733,502	740,961	4,748,961

AGENCY 12 – STATE TREASURER

PROGRAM 505: EDUCATION SAVINGS PLAN/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	348,117	694,302	709,670	456,461
Federal				
Revolving				
Total Operations	348,117	694,302	709,670	456,461
FTEs	1.38	1.41	1.43	1.18

PROGRAM 505: EDUCATION SAVINGS PLAN /AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	0	0	0	3,240
Federal				
Revolving				
Total State Aid	0	0	0	3,240

AGENCY 12 – STATE TREASURER

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	348,117	694,302	709,670	459,701
Federal				
Revolving				
TOTAL	348,117	694,302	709,670	459,701

PROGRAM 512: UNCLAIMED PROPERTY

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	875,185	1,040,114	1,124,094	1,295,002
Federal				
Revolving				
Total Operations	875,185	1,040,114	1,124,094	1,295,002
FTEs	8.83	9.17	9.45	8.77

AGENCY 12 – STATE TREASURER

PROGRAM 663: SPORTS ARENA FINANCING/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash		3,083,624	3,422,730	4,001,671
Federal				
Revolving				
Total Operations	0	3,083,624	3,422,730	4,001,671
FTEs	0.00	0.00	0.00	0.00

PROGRAM 665: CONVENTION CENTER FINANCING/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash		6,728,020	4,188,457	2,229,940
Federal				
Revolving				
Total Operations	0	6,728,020	4,188,457	2,229,940
FTEs	0.00	0.00	0.00	0.00

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

STATUTORY AUTHORITY: Section 84-618

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	305,864	284,904	292,754	380,291
Revenue:				
Surcharge	818,453	1,098,494	1,073,017	1,181,222
Interest	-10,356	6,062	7,454	9,418
Other	209,333	-289,536	-21,691	-49,829
Total Revenue	1,017,430	815,020	1,058,780	1,140,811
Expenditures:				
Personal Services	711,442	709,366	736,883	798,395
Operating	332,291	84,827	220,437	197,814
Travel	6,699	11,259	917	7,626
Capital Outlay	8,670	1,718	5,156	0
Total Expenditures	1,059,102	807,170	963,393	1,003,835
ENDING BALANCE	<u>284,904</u>	<u>292,754</u>	<u>380,291</u>	<u>517,267</u>
HIGHEST MONTH-ENDING BALANCE	443,917	416,320	541,567	748,663
LOWEST MONTH-ENDING BALANCE	283,960	39,280	268,269	395,970

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

STATUTORY AUTHORITY: Section 69-1317

REVENUE SOURCES: Funds are transferred from the Escheat Trust Fund as needed

PERMITTED USES: Program Operations

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	344,736	408,206	665,603	930,822
Revenue:				
Transfers In	869,590	1,374,937	1,390,562	1,394,407
Interest	19,627	26,472	23,042	24,931
Adjustments	72,974	-78,147	672	2,567
Total Revenue	962,191	1,323,262	1,414,276	1,421,905
Expenditures:				
Personal Services	642,432	706,564	715,357	749,321
Operating	245,811	342,554	432,007	566,501
Travel	7,187	10,239	376	4,311
Capital Outlay	3,291	6,508	1,317	0
Total Expenditures	898,721	1,065,865	1,149,057	1,320,133
ENDING BALANCE	<u>408,206</u>	<u>665,603</u>	<u>930,822</u>	<u>1,032,594</u>
HIGHEST MONTH-ENDING BALANCE	1,148,070	1,631,282	1,974,965	2,197,865
LOWEST MONTH-ENDING BALANCE	406,135	663,523	928,742	1,032,584

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

STATUTORY AUTHORITY: Section 85-1804

REVENUE SOURCES: Transfers from the College Savings Expense Fund

PERMITTED USES: Program Operations

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	374,543	307,052	657,009	876,368
Revenue:				
Transfers	289,979	1,020,686	923,799	780,304
Interest	11,622	19,726	18,624	22,000
Adjustments	-20,975	5,255	-13,395	154,690
Total Revenue	280,626	1,045,667	929,028	956,994
Expenditures:				
Personal Services	124,623	130,021	117,318	124,566
Operating	215,387	557,745	590,485	325,586
Travel	7,660	7,477	1,519	6,309
Capital Outlay	447	467	347	0
Total Expenditures	348,117	695,710	709,669	456,461
ENDING BALANCE	<u>307,052</u>	<u>657,009</u>	<u>876,368</u>	<u>1,376,901</u>
HIGHEST MONTH-ENDING BALANCE	597,651	1,139,479	1,358,386	1,619,358
LOWEST MONTH-ENDING BALANCE	307,052	657,009	876,368	1,376,901

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

STATUTORY AUTHORITY: Section 85-1804

REVENUE SOURCES: Earnings on the program trust.

PERMITTED USES: 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>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,188,941	4,305,719	4,175,074	4,063,192
Revenue:				
Interest	87,747	85,131	57,097	56,010
Sale of Services	3,891,063	1,068,782	1,227,807	1,368,574
Transfers	-862,032	-1,260,216	-1,371,823	-1,181,229
Total Revenue	3,116,778	-106,303	-86,919	243,355
Expenditures:				
Personal Services	0	25,750	24,963	25,130
Operating	0	-1,407	0	0
Travel	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	24,343	24,963	25,130
ENDING BALANCE	<u>4,305,719</u>	<u>4,175,074</u>	<u>4,063,192</u>	<u>4,281,417</u>
HIGHEST MONTH-ENDING BALANCE	4,305,719	4,105,074	4,063,192	4,281,417
LOWEST MONTH-ENDING BALANCE	3,835,156	3,527,769	3,464,028	3,399,588

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

STATUTORY AUTHORITY: Section 84-617

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

PERMITTED USES: Program operation

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	34,727	36,337	41,870	37,058
Revenue:				
Reproductions and publications	427	481	315	375
Other services	140,940	157,260	141,473	156,300
Interest	617	511	474	522
Transfer out to General Fund	-140,374	-152,719	-147,074	-156,375
Total Revenue	1,610	5,533	-4,812	822
ENDING BALANCE	<u>36,337</u>	<u>41,870</u>	<u>37,058</u>	<u>37,880</u>
HIGHEST MONTH-ENDING BALANCE	40,726	45,411	37,058	49,902
LOWEST MONTH-ENDING BALANCE	2,502	819	1,942	29,927

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

STATUTORY AUTHORITY: Section 35-1203

REVENUE SOURCES: Insurance Tax premiums

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	9,930	13,524	84,813	8,681
Revenue:				
Insurance tax premium	9,840,114	10,663,028	10,621,451	12,236,578
Interest	20,252	21,599	15,104	17,552
Due to Fund/Adjustments	0	75,031	-75,000	0
Transfer to General Fund	-6,256,772	-6,986,629	-6,953,677	-5,484,646
Total Revenue	3,603,594	3,773,029	3,607,878	6,769,484
Expenditures:				
Public Assistance	3,600,000	3,701,740	3,684,010	6,770,000
Total Expenditures	3,600,000	3,701,740	3,684,010	6,770,000
ENDING BALANCE	<u>13,524</u>	<u>84,813</u>	<u>8,681</u>	<u>8,165</u>
HIGHEST MONTH-ENDING BALANCE	8,053,509	8,829,461	6,953,677	7,483,024
LOWEST MONTH-ENDING BALANCE	11,632	16,075	8,681	8,165

AGENCY 13 – DEPARTMENT OF EDUCATION

DIRECTOR: Matt Blomstedt
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AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

- Fund 21300 – State Department of Education Cash Fund (expended in Progs. 025, 158, 351 & 401)
- Fund 21310 – Professional Practices Commission Cash Fund (expended in Prog. 614)
- Fund 21320 – Private Postsecondary Career Schools Cash Fund (expended in Prog. 025)
- Fund 21330 – Excellence in Teaching Cash Fund (expended in Prog. 161)
- Fund 21335 – High School Equivalence Fund (expended in Prog. 158)
- Fund 21336 – Nebraska Education Improvement Fund (expended in Prog. 161)
- Fund 21337 – Expanded Learning Opportunity Grant Fund (expended in Prog. 161)
- Fund 21338 – Department of Education Innovative Grant Fund (expended in Prog. 161)
- Fund 21360 – Early Childhood Program Training (expended in Prog. 025)
- Fund 21365 – Early Childhood Education Endowment Cash Fund (expended in Prog. 025)
- Fund 21390 – Certification Fund (expended in Prog. 025)
- Fund 21480 – Tuition Recovery Cash Fund (expended in Prog. 025)
- Fund 21485 – School District Reorganization Fund (expended in Prog. 025)
- Fund 21490 – Education Innovation Fund (expended in Prog. 161)
- Fund 51320 – Department of Education Revolving Fund (expended in Prog. 025)

AGENCY 13 – DEPARTMENT OF EDUCATION

AGENCY EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	23,828,091	25,728,974	26,379,009	26,844,520
Cash	1,183,831	1,249,754	1,520,562	1,237,006
Federal	46,591,385	44,586,612	49,191,706	64,907,897
Revolving	211,274	330,214	462,059	460,850
Total Operations	71,814,581	71,895,554	77,553,336	93,450,273
STATE AID:				
General	1,227,018,160	1,293,082,587	1,280,477,685	1,274,529,390
Cash	8,251,305	8,338,688	7,666,006	7,543,913
Federal	302,208,872	316,060,618	447,530,592	605,731,174
Total State Aid	1,565,457,083	1,537,478,337	1,617,481,893	1,887,804,477
TOTAL FUNDS:				
General	1,248,462,249	1,250,846,251	1,318,811,561	1,301,373,910
Cash	9,326,782	9,435,136	9,588,442	8,780,919
Federal	379,743,897	348,800,257	360,647,230	670,639,071
Revolving	192,853	211,274	330,214	460,850
TOTAL EXPENDITURES:	1,637,725,781	1,609,292,918	1,689,377,447	1,981,254,750
FTEs	485.98	449.83	548.72	503.35

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025: DEPARTMENTAL ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	15,221,133	16,397,498	16,708,520	17,947,478
Cash	977,902	994,079	1,276,258	1,022,177
Federal	22,654,529	23,432,407	27,183,009	40,588,874
Revolving	208,792	329,213	462,059	460,850
Total Operations	39,062,356	41,153,197	45,629,846	60,019,379
FTEs	248.28	241.12	238.99	229.36

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025/158: EDUCATION AID

PROGRAM PURPOSE

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

STATISTICS	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
State Aid (TEEOSA)	\$972,606,681	\$1,035,918,366	\$1,021,185,719	\$1,014,768,553
Early Childhood Education	7,604,834	5,179,863	8,594,301	10,884,259
ESU Aid	12,814,612	13,070,904	13,332,322	13,332,322
Special Education – General	226,526,585	210,663,903	211,740,696	210,985,285
Special Education – Federal	70,435,583	81,555,182	75,943,495	87,466,349
Title I	79,262,786	77,891,342	75,070,981	91,043,602
School Nutrition – General	995,471	1,099,929	1,008,051	1,878
School Nutrition – Federal	130,909,320	111,273,759	196,106,844	265,661,985
High Ability Learners	2,202,384	2,342,962	2,342,962	2,342,962

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025/158: EDUCATION AID (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	1,225,820,158	1,291,763,489	1,279,224,266	1,274,324,289
Cash	2,122,886	2,932,806	2,565,445	2,969,498
Federal	295,821,606	311,350,437	442,766,514	598,512,307
Revolving	0	0	0	0
Total State Aid	1,523,764,650	1,606,046,732	1,724,556,225	1,875,806,094
FTEs	0.00	0.00	0.00	0.00

PROGRAM 161: EDUCATION INNOVATION/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	0	0	0
Cash	194,616	169,495	123,149	69,478
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	194,616	169,495	123,149	69,478
FTEs	2.13	1.60	2.57	0.87

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 161: EDUCATION INNOVATION/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	0	0	0	0
Cash	5,916,529	5,209,166	4,913,892	4,323,724
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	5,916,529	5,209,166	4,913,892	4,323,724
FTEs	0.00	0.00	0.00	0.00

PROGRAM 161: EDUCATION INNOVATION TOTAL AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	0	0	0	0
Cash	6,111,145	5,378,661	5,037,041	4,393,202
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	6,111,145	5,378,661	5,037,041	4,393,202

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 351: VOCATIONAL REHABILITATION/OPERATIONS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	4,655,964	5,316,680	5,386,092	4,696,853
Cash	16,012	7,015	12,303	17,492
Federal	15,800,394	13,349,606	13,861,874	16,200,742
Revolving	0	0	0	0
Total Operations	20,472,370	18,673,301	19,260,269	20,915,087
FTEs	194.80	174.69	232.70	202.56

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 351: VOCATIONAL REHABILITATION/AID

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	1,125,966	1,256,425	1,211,774	168,212
Cash	211,136	178,968	186,669	250,691
Federal	3,206,422	1,897,962	2,158,217	4,407,048
Revolving	0	0	0	0
Total State Aid	4,543,524	3,333,355	3,556,660	4,825,951
FTEs	0.00	0.00	0.00	0.00

PROGRAM 351: VOCATIONAL REHABILITATION TOTAL AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	5,781,930	6,573,105	6,597,866	4,865,065
Cash	227,148	185,983	198,972	268,183
Federal	19,006,816	15,247,568	16,020,091	20,607,790
Revolving	0	0	0	0
TOTAL	25,015,894	22,006,656	22,816,929	25,741,038

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 352: OLD AGED SURVIVORS’ INSURANCE DISABILITY DETERMINATIONS/OPERATIONS

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	8,091,309	7,907,299	8,146,822	8,118,281
Revolving	0	0	0	0
Total Operations	8,091,309	7,907,299	8,146,822	8,118,281
FTEs	68.06	63.41	73.08	69.22

PROGRAM 352: OLD AGED SURVIVORS’ INSURANCE DISABILITY DETERMINATION/AID

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	0	0
Federal	3,125,342	2,684,332	2,605,861	2,811,819
Revolving	0	0	0	0
Total State Aid	3,125,342	2,684,332	2,605,861	2,811,819
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 352: OLD AGED SURVIVORS’ INSURANCE DISABILITY DETERMINATION TOTAL AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	0	0	0	0
Cash	0	0	0	0
Federal	11,216,651	10,591,631	10,752,683	10,930,100
Revolving	0	0	0	0
TOTAL	11,216,651	10,591,631	10,752,683	10,930,100

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

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,055,883	2,070,322	2,096,611	1,814,765
Cash	2	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,055,885	2,070,322	2,096,611	1,814,765
FTEs	0.00	0.16	0.20	0.17

AGENCY 13 – DEPARTMENT OF EDUCATION

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

PROGRAM PURPOSE

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

Program service areas include:

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,967,143	2,032,323	2,229,430	2,422,313
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,967,143	2,032,323	2,229,430	2,422,313
FTEs	0.29	0.17	0.00	0.17

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 614: PROFESSIONAL PRACTICES COMMISSION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	0	0	0
Cash	99,175	96,910	108,853	127,859
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	99,175	96,910	108,853	127,859
FTEs	1.00	0.94	1.00	1.00

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

STATUTORY AUTHORITY: Section 79-1064

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,186,668	1,200,827	1,199,057	1,214,068
Revenue:				
Adjustments/Transfers	0	0	20,756	128
Conference Registrations	375	270	0	20,191
Donations & Contributions	226,000	233,699	222,372	223,083
Grants – Local/State/Federal	75,594	145,728	566,961	185,277
Grants & Reimb. – Non-Govt.	17,948	16,461	6,741	15,290
Investment Income	27,872	25,803	17,472	18,838
Registration & License Fees	0	0	0	0
Reproduction & Publications	-3	1,720	0	0
Sale of Supplies, Materials & Services	9,500	6,034	1,922	5,769
Total Revenue	357,286	429,715	836,224	468,576
Expenditures:				
Curriculum/Staff Develop.	13,238	3,373	3,950	0
Dept. Admin./Ed. Tech./Comm. Office/Ed. Aid	88,258	217,009	613,339	193,412
Early Childhood	14,481	25,120	4,953	5,854
Spec. Pop./Services for Deaf	2	0	0	12,892
Vocational Rehab. Services	227,148	185,983	198,971	268,183
Total Expenditures	343,127	431,485	821,213	480,341
ENDING BALANCE	<u>1,200,827</u>	<u>1,199,057</u>	<u>1,214,068</u>	<u>1,202,303</u>
HIGHEST MONTH-ENDING BALANCE	1,322,293	1,200,377	1,316,655	1,433,037
LOWEST MONTH-ENDING BALANCE	959,669	959,917	1,040,266	1,163,695

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

STATUTORY AUTHORITY: Section 79-810

REVENUE SOURCES: Currently, \$13 of the \$55 fee for teacher certificates is deposited into this fund.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	441,954	529,776	589,583	652,512
Revenue:				
Investment Income/ Misc.	11,346	12,311	9,380	9,791
Teacher Certificate Fees	175,651	144,349	162,341	170,040
Total Revenue	186,997	156,660	171,721	179,831
Expenditures:				
Operations	99,175	96,853	108,792	127,894
Total Expenditures	99,175	96,853	108,792	127,894
ENDING BALANCE	<u>529,776</u>	<u>589,583</u>	<u>652,512</u>	<u>704,449</u>
HIGHEST MONTH-ENDING BALANCE	529,776	589,583	652,512	704,450
LOWEST MONTH-ENDING BALANCE	451,889	536,055	600,140	648,256

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

STATUTORY AUTHORITY: Section 85-1643

REVENUE SOURCES: 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. Fees shall be established sufficient to cover administration, but cannot be increased by more than 10% per year.

PERMITTED USES: The fees deposited in the fund are used to administer the Private Postsecondary Career School Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	129,071	151,801	178,759	190,344
Revenue:				
Agents' Permits	28,800	34,695	19,310	34,200
Investment Income/Misc.	3,478	3,785	2,808	3,021
Licensures	58,910	51,350	57,621	59,625
Reproduction & Publications	1,310	760	865	1,309
Total Revenue	92,498	90,590	80,604	98,155
Expenditures:				
Capital Outlay	513	0	0	0
Operating/Travel Expend.	7,887	7,183	7,757	11,091
Personal Services	61,368	56,449	61,262	61,483
Total Expenditures	69,768	63,632	69,019	72,574
ENDING BALANCE	<u>151,801</u>	<u>178,759</u>	<u>190,344</u>	<u>215,925</u>
HIGHEST MONTH-ENDING BALANCE	160,161	187,820	197,136	226,189
LOWEST MONTH-ENDING BALANCE	124,429	143,776	167,225	181,782

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

STATUTORY AUTHORITY: Section 79-8,137.05

REVENUE SOURCES: The source of grant funds are lottery proceeds (Section 9-812). 8% of the lottery proceeds allocated to the Nebraska Education Improvement Fund will be transferred to this fund annually.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	932,011	1,272,493	1,561,277	2,052,224
Revenue:				
Investment Income	29,171	22,334	22,883	27,835
Transfers In – Lottery/Loans Repaid	1,724,928	1,564,545	1,686,621	1,769,692
Total Revenue	1,754,099	1,586,879	1,709,504	1,797,527
Expenditures:				
Loans/Operating Costs	1,413,617	1,298,095	1,218,557	1,391,696
Total Expenditures	1,413,617	1,298,095	1,218,557	1,391,696
ENDING BALANCE	<u>1,272,493</u>	<u>1,561,277</u>	<u>2,052,224</u>	<u>2,458,055</u>
HIGHEST MONTH-ENDING BALANCE	1,142,691	1,443,777	1,988,428	2,458,055
LOWEST MONTH-ENDING BALANCE	511,661	779,627	1,381,955	1,660,898

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

STATUTORY AUTHORITY: Section 79-2308

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	424,492	434,817	444,663	451,525
Revenue:				
Investment Income	10,325	9,846	6,862	6,653
Total Revenue	10,325	9,846	6,862	6,653
Expenditures:				
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>434,817</u>	<u>444,663</u>	<u>451,525</u>	<u>458,178</u>
HIGHEST MONTH-ENDING BALANCE	434,817	444,663	451,525	458,178
LOWEST MONTH-ENDING BALANCE	425,308	435,698	445,302	452,076

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

STATUTORY AUTHORITY: Section 9-812

REVENUE SOURCES: The fund is a flow-through fund which consists of 44.5% of lottery proceeds, after the payment of prizes and expenses. The fund is allocated to various entities as follows beginning in FY2016-17 through FY2023-24: Nebraska Opportunity Grant Act (62%); Community College Gap Assistance Program Fund (9%); Department of Education Innovation Grant Fund (17%); Excellence in Teaching Cash Fund (8%); Expanded Learning Opportunity Grant Program Act (1%); and, Distance Education Incentives (3%).

PERMITTED USES: Current law requires that 10% of the revenue received by the fund in the prior fiscal year shall be retained in the fund and the remainder shall be allocated annually as provided by statute. The 3% allocation of funds for distance education incentives is paid directly from this fund and the 10% reserve is maintained in the fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,362,281	1,148,917	2,044,239	2,496,160
Revenue:				
Investment Income	29,125	32,134	24,956	40,557
Lottery Proceeds	1,244,101	1,460,530	1,268,536	9,749,582
Transfers Out to Entities	-18,873	-27,033	-179,439	-8,871,370
Total Revenue	1,254,353	1,465,631	1,114,053	918,769
Expenditures:				
Administration	23,106	31,923	30,116	11,822
Distance Education Incent.	1,444,611	538,386	632,016	599,439
Total Expenditures	1,467,717	570,309	662,132	611,261
ENDING BALANCE	<u>1,148,917</u>	<u>2,044,239</u>	<u>2,496,160</u>	<u>2,803,668</u>
HIGHEST MONTH-ENDING BALANCE	1,768,049	2,044,240	2,496,160	8,301,075
LOWEST MONTH-ENDING BALANCE	845,609	1,139,692	1,353,905	2,286,837

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

STATUTORY AUTHORITY: Section 79-2510

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	351,740	448,623	517,667	697,563
Revenue:				
Investment Income	8,681	9,486	8,521	9,638
Lottery Proceeds	205,001	230,974	318,433	919,229
Transfers Out to Entities	-6,291	-53,505	-109,644	-703,810
Total Revenue	207,391	186,955	217,310	225,057
Expenditures:				
Aid	110,508	117,911	37,414	164,642
Total Expenditures	110,508	117,911	37,414	164,642
ENDING BALANCE	<u>448,623</u>	<u>517,667</u>	<u>697,563</u>	<u>757,978</u>
HIGHEST MONTH-ENDING BALANCE	448,623	517,667	697,564	757,979
LOWEST MONTH-ENDING BALANCE	333,237	384,092	514,935	594,001

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

STATUTORY AUTHORITY: Section 79-1054

REVENUE SOURCES: The grant program is funded by lottery funds transferred from the Nebraska Education Improvement Fund. Seventeen percent of lottery proceeds are transferred to the Department of Education Innovative Grant Fund.

PERMITTED USES: The fund is used for competitive innovation grants. Grantees for funds are school districts, educational service units or a combination of entities including at least one school district or ESU. Transfers from the fund are not authorized under existing law.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	4,683,362	5,044,596	4,770,635	5,147,115
Revenue:				
Investment Income	102,471	101,408	70,511	65,848
Lottery Proceeds	3,485,013	3,170,161	3,637,416	20,314,403
Transfers Out to Entities	-106,947	-153,185	-212,509	-16,652,286
Total Revenue	3,480,537	3,118,384	3,495,418	3,727,965
Expenditures:				
Administration	103,478	86,921	48,721	17,070
Grants	3,015,825	3,305,424	3,070,217	2,208,532
Total Expenditures	3,119,303	3,392,345	3,118,938	2,225,602
ENDING BALANCE	<u>5,044,596</u>	<u>4,770,635</u>	<u>5,147,115</u>	<u>6,649,478</u>
HIGHEST MONTH-ENDING BALANCE	5,044,597	5,311,263	5,702,896	6,649,478
LOWEST MONTH-ENDING BALANCE	3,702,244	3,776,120	4,262,000	3,507,675

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

STATUTORY AUTHORITY: Section 43-2607

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

PERMITTED USES: The fund is used to enhance, provide, and coordinate training for providers of early childhood programs. The fund is used by the Early Childhood Training Center to offer training programs, educational services and conferences for early childhood providers.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	179,491	177,285	218,398	295,168
Revenue:				
Investment Income/ Misc.	3,862	4,520	3,873	4,673
Reproductions & Publications	75	0	0	1,240
Sale of Services	58,986	70,127	72,032	45,438
Total Revenue	62,923	74,647	75,905	51,351
Expenditures:				
Conference Registrations/Meals	23,700	13,958	0	0
Other Operating Expenses	41,429	19,576	-865	0
Total Expenditures	65,129	33,534	-865	0
ENDING BALANCE	<u>177,285</u>	<u>218,398</u>	<u>295,168</u>	<u>346,519</u>
HIGHEST MONTH-ENDING BALANCE	177,284	218,675	295,168	346,519
LOWEST MONTH-ENDING BALANCE	147,277	185,221	221,227	299,091

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

STATUTORY AUTHORITY: Section 79-1104.01

REVENUE SOURCES: A private endowment provider selected as the endowment provider was required to commit at least \$20 million within five years. One million was to be placed by the private endowment provider in the fund prior to December 31, 2006 and at least \$5 million by June 30, 2007. In addition to the private funds, prior to July 1, 2007, \$40 million from Cash Reserve Fund was used to fund the endowment. After this date, the \$40 million investment in the fund by the state comes from the Permanent School Fund. Grants are provided from the interest, earnings and proceeds of the Nebraska Early Childhood Education Endowment.

PERMITTED USES: The cash fund is used for grants to school districts for early childhood education programs for at-risk children from birth to age three. Grants are provided for up to 50% of the total budget of each program. Up to 10% of funds may be used each year for evaluation and technical assistance.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	4,739,370	5,250,452	4,545,454	4,273,117
Revenue:				
Income from Endowment	1,675,717	1,144,292	887,488	1,190,410
Investment Income	96,251	98,516	60,594	54,887
Other Private Sources	862,000	985,000	1,340,000	1,415,000
Total Revenue	2,633,968	2,227,808	2,288,082	2,660,297
Expenditures:				
Contractual Aid	221,753	424,492	194,431	90,035
Grants	1,901,133	2,508,314	2,365,988	2,875,686
Total Expenditures	2,122,886	2,932,806	2,560,419	2,965,721
ENDING BALANCE	<u>5,250,452</u>	<u>4,545,454</u>	<u>4,273,117</u>	<u>3,967,693</u>
HIGHEST MONTH-ENDING BALANCE	5,250,453	5,260,677	4,673,479	4,483,440
LOWEST MONTH-ENDING BALANCE	3,050,456	3,284,624	2,661,717	3,089,288

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

STATUTORY AUTHORITY: Section 79-810

REVENUE SOURCES: Currently, \$42 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.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	939,358	1,008,773	937,625	995,895
Revenue:				
Investment Income	24,318	21,851	14,170	14,776
Reimb. – Non-Govt. Sources	54,000	52,650	62,700	61,500
Teacher Certificate Fee	615,004	505,766	572,279	591,145
Total Revenue	693,322	580,267	649,149	667,421
Expenditures:				
Capital Outlay	1,428	0	0	0
Teacher Certif. Activities	622,479	651,415	590,879	665,729
Total Expenditures	623,907	651,415	590,879	665,729
ENDING BALANCE	<u>1,008,773</u>	<u>937,625</u>	<u>995,895</u>	<u>997,587</u>
HIGHEST MONTH-ENDING BALANCE	1,056,122	1,077,859	996,276	1,045,607
LOWEST MONTH-ENDING BALANCE	950,622	821,572	891,503	942,335

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

STATUTORY AUTHORITY: Section 85-1654

REVENUE SOURCES: The Tuition Recovery Cash Fund was created to receive annual assessments from private postsecondary career schools. Each private postsecondary career school in the state is assessed one-tenth of one percent of the prior school year's gross tuition until the fund reaches a minimum level. The fund shall be maintained at a minimum of \$250,000 to a maximum of \$500,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools.

PERMITTED USES: The fund is to be used to pay the claims of students who lose tuition or fees when a private postsecondary career school terminates operations.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	324,770	335,532	344,438	349,958
Revenue:				
Investment Income/Other	10,762	8,906	5,520	5,484
Total Revenue	10,762	8,906	5,520	5,484
Expenditures:				
Miscellaneous	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>335,532</u>	<u>344,438</u>	<u>349,958</u>	<u>355,442</u>
HIGHEST MONTH-ENDING BALANCE	335,532	344,438	349,958	355,442
LOWEST MONTH-ENDING BALANCE	325,393	336,212	344,932	350,384

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

STATUTORY AUTHORITY: Section 79-303

REVENUE SOURCES: The revolving fund is supported by a system of charges for services rendered by the administrative support programs of the Department to other programs within the agency.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	266,277	266,036	247,719	103,436
Revenue:				
Employee/Prof./Tech. Services	195,963	299,362	311,867	443,946
Investment Income	6,092	4,981	4,288	3,143
Miscellaneous	2	0	0	173
Sale of Supplies & Materials	8,973	7,554	1,620	3,222
Total Revenue	211,030	311,897	317,775	450,484
Expenditures:				
Operating Expenses	211,271	330,214	462,058	460,850
Total Expenditures	211,271	330,214	462,058	460,850
ENDING BALANCE	<u>266,036</u>	<u>247,719</u>	<u>103,436</u>	<u>93,070</u>
HIGHEST MONTH-ENDING BALANCE	371,190	287,606	386,105	362,517
LOWEST MONTH-ENDING BALANCE	175,778	86,782	95,904	77,296

AGENCY 14 – PUBLIC SERVICE COMMISSION

DIRECTOR: Thomas Golden
300 The Atrium
1200 “N” Street
402-471-3101

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
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AGENCY DESCRIPTION

Regulation and general control of common carriers and natural gas utilities. Constitutional and specific statutory authority empower the Commission to regulate telecommunications companies, privately owned natural gas utilities, siting of major oil pipelines, rates for private water companies, intrastate transportation of household goods and passengers, grain dealers and warehouses and the manufacture and sale of manufactured homes, modular housing units and recreational vehicles.

AGENCY BUDGET PROGRAMS

- Program 014 – Salaries of Constitutional Officers
- Program 016 – Expenses of Constitutional Officers
- Program 019 – Housing and Recreational Vehicle Program
- Program 054 – Enforcement of Standards/Common Carriers
- Program 060 – Grain Warehouse Surveillance
- Program 064 – Telecommunications Relay Program/Operations
- Program 064 – Telecommunications Relay Program/Aid
- Program 071 – Nebraska Internet Enhancement Fund/Operations
- Program 071 – Nebraska Internet Enhancement Fund/Aid
- Program 212 – Nebraska Competitive Telephone Marketplace Fund
- Program 583 – Nebraska Enhanced Wireless 911 Fund/Operations
- Program 583 – Nebraska Enhanced Wireless 911 Fund/Aid
- Program 686 – Universal Service Fund/Operations
- Program 686 – Universal Service Fund/Aid
- Program 790 – Natural Gas Regulation
- Program 792 – Major Oil Pipeline Siting

AGENCY-ADMINISTERED FUNDS

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

AGENCY 14 – PUBLIC SERVICE COMMISSION

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,975,360	2,009,702	2,154,736	2,401,670
Cash	3,511,488	3,984,732	4,827,533	4,391,789
Federal	2,682	107,361	218,133	952,859
Revolving				
Total Operations	5,489,530	6,101,795	7,200,402	7,746,318
STATE AID:				
General				4,804,414
Cash	28,493,666	35,557,452	46,450,349	43,705,512
Federal				
Total State Aid	28,493,666	35,557,452	46,450,349	48,509,926
TOTAL FUNDS:				
General	1,975,360	2,009,702	2,154,736	7,206,084
Cash	32,005,154	39,542,184	51,277,882	48,097,301
Federal	2,682	107,361	218,133	952,859
Revolving	0	0	0	0
TOTAL EXPENDITURES:	33,983,196	41,659,247	53,650,751	56,256,244
FTEs	51.81	50.32	54.00	51.45

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 014: SALARIES OF CONSTITUTIONAL OFFICERS

PROGRAM PURPOSE

Salaries and benefits of Commissioners

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	481,221	482,682	481,370	479,125
Cash				
Federal				
Revolving				
Total Operations	481,221	482,682	481,370	479,125
FTEs	5.00	5.00	5.00	5.00

PROGRAM 016: EXPENSES OF CONSTITUTIONAL OFFICERS

PROGRAM PURPOSE

Provides funds to cover expenses such as conference registration, commuting, meals, lodging, and related expenses.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	51,125	50,208	25,034	40,414
Cash				
Federal				
Revolving				
Total Operations	51,125	50,208	25,034	40,414
FTEs	0.00	0.00	0.00	0.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 019: HOUSING AND RECREATIONAL VEHICLE PROGRAM

PROGRAM PURPOSE

The department protects the health and safety of those living in or using manufactured homes, modular housing units and recreational vehicles.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	421,622	450,288	497,984	373,396
Federal				
Revolving				
Total Operations	421,622	450,288	497,984	373,396
FTEs	3.61	4.02	4.54	3.50

PROGRAM 054: ENFORCEMENT OF STANDARDS/Common Carriers

PROGRAM PURPOSE

The Commission regulates service of the following industries: grain warehouses and grain dealers; household goods movers and passenger transportation, telecommunications, automatic dialing and announcing devices.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,443,013	1,476,812	1,648,322	1,708,893
Cash	54,975	54,602	45,394	41,166
Federal	2,682	2,272	0	0
Revolving				
Total Operations	1,500,670	1,533,686	1,693,716	1,750,059
FTEs	15.92	15.89	16.99	16.44

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 060: GRAIN WAREHOUSE SURVEILLANCE

PROGRAM PURPOSE

To pay for expenses associated with closing grain warehouses, inspect every moisture meter used in the state and to offset costs and purchase necessary equipment to perform soybean check-off audits.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	68,885	48,692	38,291	42,392
Federal				
Revolving				
Total Operations	68,885	48,692	38,291	42,392
FTEs	0.00	0.37	0.37	0.12

PROGRAM 064: TELECOMMUNICATIONS RELAY PROGRAM/OPERATIONS

PROGRAM PURPOSE

Administer the statewide telecommunications relay system with the assistance of a seven member advisory committee.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	304,835	266,608	251,221	179,128
Federal				
Revolving				
Total Operations	304,835	266,608	251,221	179,128
FTEs	1.06	1.04	1.03	1.03

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 064: TELECOMMUNICATIONS RELAY PROGRAM/AID

PROGRAM PURPOSE

To provide assistance for individuals utilizing the Telecommunications Relay System.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	148,287	553,689	541,052	925,233
Federal				
Revolving				
Total State Aid	148,287	553,689	541,052	925,233

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	453,122	820,297	792,273	1,104,361
Federal				
Revolving				
TOTAL	453,122	820,297	792,273	1,104,361

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 071: NEBRASKA INTERNET ENHANCEMENT FUND/OPERATIONS

PROGRAM PURPOSE

Provide financial assistance to counties and municipalities to assist them in obtaining broadband and other advanced telecommunications services.

Beginning in 2021, this program is no longer in service. This page is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,679	1,565	1,785	
Federal				
Revolving				
Total Operations	1,679	1,565	1,785	0
FTEs	0.02	0.02	0.00	

PROGRAM 071: NEBRASKA INTERNET ENHANCEMENT FUND/AID

PROGRAM PURPOSE

Provide financial assistance to counties and municipalities for obtaining infrastructure related to broadband and other advanced telecommunications services.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	100,000	0	50,000	
Federal				
Revolving				
Total State Aid	100,000	0	50,000	0

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 071: NEBRASKA INTERNET ENHANCEMENT FUND TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	101,679	1,565	51,785	
Federal				
Revolving				
TOTAL	101,679	1,565	51,785	0

PROGRAM 212: NEBRASKA COMPETITIVE TELEPHONE MARKETPLACE FUND

PROGRAM PURPOSE

Audit Century Link's performance in carrying out its obligations under the 1996 Federal Telecommunications Act.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	0	0	-468	0
Federal				
Revolving				
Total Operations	0	0	-468	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 583: NEBRASKA ENHANCED WIRELESS 911 FUND/OPERATIONS

PROGRAM PURPOSE

Provide financial assistance to 911 Emergency Communication Centers for the on-going costs of enhanced wireless 911 and implementation and funding of a new Next Generation 911 system in Nebraska.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,268,581	1,747,598	2,227,264	2,241,902
Federal	0	105,089	218,133	952,859
Total Operations	1,268,581	1,852,687	2,445,397	3,194,761
FTEs	11.27	11.37	11.93	11.57

PROGRAM 583: NEBRASKA ENHANCED WIRELESS 911 FUND/AID

PROGRAM PURPOSE

Payment of eligible costs to vendors that provide enhanced wireless 911 services.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	8,307,224	8,505,139	8,996,003	8,103,309
Federal				
Revolving				
Total State Aid	8,307,224	8,505,139	8,996,003	8,103,309

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 583: NEBRASKA ENHANCED WIRELESS 911 FUND TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	9,575,805	10,357,826	11,441,400	10,345,211
Federal		105,089	218,133	952,859
Revolving				
TOTAL	9,575,805	10,462,915	11,659,533	11,298,070

PROGRAM 686: UNIVERSAL SERVICE FUND/OPERATIONS

PROGRAM PURPOSE

To support and provide aid under the following programs: Broadband Adoption Program, NTAP, Tele-Health, High cost areas, and E-Rate Special Construction Matching Funds.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	920,210	931,272	953,417	1,061,291
Federal				
Revolving				
Total Operations	920,210	931,272	953,417	1,061,291
FTEs	8.79	8.59	8.45	8.43

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 686: UNIVERSAL SERVICE FUND/AID

PROGRAM PURPOSE

Provide assistance and reimbursement to vendors who meet stated guidelines and qualifications.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	19,938,155	26,498,624	36,863,294	34,676,971
Federal				
Revolving				
Total State Aid	19,938,155	26,498,624	36,863,294	34,676,971

PROGRAM 686: UNIVERSAL SERVICE FUND TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	20,858,365	27,429,896	37,816,711	35,738,261
Federal				
Revolving				
TOTAL	20,858,365	27,429,896	37,816,711	35,738,261

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 790: NATURAL GAS REGULATION

PROGRAM PURPOSE

Regulate natural gas public utilities and natural gas pipeline extensions in the area surrounding Omaha.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	464,504	484,107	813,015	452,513
Revolving				
Total Operations	464,504	484,107	813,015	452,513
FTEs	4.13	4.02	3.79	3.69

PROGRAM 792: MAJOR OIL PIPELINE SITING

PROGRAM PURPOSE

Carrying out the Major Oil Pipeline Siting Act.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	6,199	0	-370	0
Federal				
Revolving				
Total Operations	6,199	0	-370	0
FTEs	0.00	0.00	0.00	0.00

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

STATUTORY AUTHORITY: Section 86-1028

REVENUE SOURCES: Surcharge revenue on telephone lines.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	14,037,610	15,521,343	11,344,962	8,459,270
Revenue:				
Fee revenue	9,482,657	8,775,505	8,348,488	10,026,043
Interest	282,214	268,355	152,083	114,486
Other	0	-2,967,503	-162,996	-20,567
Total Revenue	9,764,871	6,076,357	8,337,575	10,119,962
Expenditures:				
Personal Services	923,908	965,131	1,013,823	1,009,368
Operating	326,919	756,274	1,212,216	1,221,254
Travel	13,960	14,457	1,195	11,279
Capital Outlay	6,266	11,737	0	0
Aid	8,307,224	8,505,139	8,996,033	8,103,309
Total Expenditures	9,578,277	10,252,738	11,223,267	10,345,210
ENDING BALANCE	<u>15,521,343</u>	<u>11,344,962</u>	<u>8,459,270</u>	<u>8,234,022</u>
HIGHEST MONTH-ENDING BALANCE	14,143,835	12,595,116	10,399,958	8,234,022
LOWEST MONTH-ENDING BALANCE	12,494,754	10,662,955	8,274,051	6,703,179

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

STATUTORY AUTHORITY: Section 86-579

REVENUE SOURCES: Revenue sharing from the lease of dark fiber

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

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

This sheet is included for informational purposes only.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	253,069	130,515	156,448	106,881
Revenue:				
Transfers In	716	426	0	0
Other/Transfers Out	-50,000	23,970	0	-107,128
Interest	28,409	3,102	2,219	247
Total Revenue	-20,875	27,498	2,219	-106,881
Expenditures:				
Personal Services	1,392	1,259	1,485	0
Operating Expenses	287	306	300	0
Aid	100,000	0	50,000	0
Total Expenditures	101,679	1,565	51,785	0
ENDING BALANCE	<u>130,515</u>	<u>156,448</u>	<u>106,881</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	204,767	156,448	156,706	106
LOWEST MONTH-ENDING BALANCE	130,034	130,701	106,881	0

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

STATUTORY AUTHORITY: Section 88-552

REVENUE SOURCES: Grain warehouse surveillance fees

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	13,456	13,783	14,095	14,313
Revenue:				
Interest	327	312	218	211
Total Revenue	327	312	218	211
Expenditures:				
Operating	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>13,783</u>	<u>14,095</u>	<u>14,313</u>	<u>14,524</u>
HIGHEST MONTH-ENDING BALANCE	13,783	14,095	14,313	14,524
LOWEST MONTH-ENDING BALANCE	13,482	13,811	14,116	14,330

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

STATUTORY AUTHORITY: Section 66-1839

REVENUE SOURCES: Industry assessments and transfers from the Severance Fund

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	379,540	126,538	126,720	131,063
Revenue:				
Severance Taxes	10,000	10,000	10,000	10,000
Investment Interest	4,008	3,035	2,046	1,995
Transfers In/(Out)	-250,000	5,733	4,484	4
Total Revenue	-235,992	18,768	16,530	11,999
Expenditures:				
Personal Services	9,933	10,438	10,818	11,132
Operating Expenses	3,430	5,838	1,368	839
Travel/Capital Expenses	3,647	2,310	0	0
Total Expenditures	17,010	18,586	12,186	11,971
ENDING BALANCE	<u>126,538</u>	<u>126,720</u>	<u>131,063</u>	<u>131,091</u>
HIGHEST MONTH-ENDING BALANCE	139,389	140,839	135,956	140,235
LOWEST MONTH-ENDING BALANCE	126,538	126,720	130,952	131,091

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

STATUTORY AUTHORITY: Section 66-1841

REVENUE SOURCES: Industry assessments, filing and report fees

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	208,150	194,698	291,308	397,179
Revenue:				
Sale of Services	48,828	62,151	405,709	59,116
Investment Income	5,307	5,745	5,569	7,150
Industry Assessments	380,000	500,000	500,000	512,500
Other	-94	-5,766	-4,569	161
Total Revenue	434,041	562,130	906,709	578,927
Expenditures:				
Personal Services	329,998	324,732	337,073	319,549
Operating expenses	116,092	138,254	463,765	120,560
Travel Expenses	712	150	0	433
Capital Outlay	691	2,384	0	0
Total Expenditures	447,493	465,520	800,838	440,542
ENDING BALANCE	<u>194,698</u>	<u>291,308</u>	<u>397,179</u>	<u>535,564</u>
HIGHEST MONTH-ENDING BALANCE	254,762	322,212	429,915	571,827
LOWEST MONTH-ENDING BALANCE	162,764	149,400	272,040	374,542

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

STATUTORY AUTHORITY: Section 86-312

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	278,034	2,420,102	244,220	566,559
Revenue:				
Surcharge revenue	231,448	35,568	811,294	778,269
Investment interest	4,794	5,336	5,326	7,173
Other/Transfers	2,358,978	-1,696,488	-2,008	2,094
Total Revenue	2,595,220	-1,655,584	814,612	787,536
Expenditures:				
Personal services	90,094	91,308	90,493	91,470
Communication	203,705	161,343	149,577	73,219
Other operating	9,766	12,812	11,151	14,435
Travel	1,283	1,146	0	4
Capital Outlay	17	0	0	0
Other government aid	148,287	253,689	241,052	625,233
Total Expenditures	453,152	520,298	492,273	804,361
ENDING BALANCE	<u>2,420,102</u>	<u>244,220</u>	<u>566,559</u>	<u>549,734</u>
HIGHEST MONTH-ENDING BALANCE	2,420,102	251,488	566,559	729,116
LOWEST MONTH-ENDING BALANCE	88,640	70,039	223,148	345,834

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

STATUTORY AUTHORITY: Section 89-1,104.1

REVENUE SOURCES: Moisture testing fees

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	126,075	95,581	86,279	88,792
Revenue:				
Moisture test exam fee	34,513	34,580	37,359	43,532
Interest	2,837	2,114	1,325	1,463
Other	-1,136	643	507	1,755
Total Revenue	36,214	37,337	39,191	46,750
Expenditures:				
Personal Services	0	25,519	19,962	9,423
Operating	14,110	15,296	16,716	19,185
Travel/Capital	52,598	5,824	0	12,000
Total Expenditures	66,708	46,639	36,678	40,608
ENDING BALANCE	<u>95,581</u>	<u>86,279</u>	<u>88,792</u>	<u>94,934</u>
HIGHEST MONTH-ENDING BALANCE	152,683	103,541	99,373	122,981
LOWEST MONTH-ENDING BALANCE	95,581	82,431	71,508	84,266

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

STATUTORY AUTHORITY: Section 88-545.01

REVENUE SOURCES: Soybean check-off audits

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	50,140	53,721	54,257	57,118
Revenue:				
Sales of services	4,450	1,290	4,000	10,730
Interest	1,307	1,299	745	832
Total Revenue	5,757	2,589	4,745	11,562
Expenditures:				
Operating Expenses	2,176	1,603	1,884	1,784
Travel Expenses	0	0	0	0
Capital Outlay	0	450	0	0
Total Expenditures	2,176	2,053	1,884	1,784
ENDING BALANCE	<u>53,721</u>	<u>54,257</u>	<u>57,118</u>	<u>66,896</u>
HIGHEST MONTH-ENDING BALANCE	53,784	54,300	57,341	66,896
LOWEST MONTH-ENDING BALANCE	50,621	53,163	53,556	56,408

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

STATUTORY AUTHORITY: Section 71-4604.01

REVENUE SOURCES: Seals, inspections, plan reviews

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	332,102	358,324	390,077	378,095
Revenue:				
Interest Income	8,358	8,867	6,037	6,873
Licensing and permit fees	441,031	468,160	475,334	549,642
Miscellaneous	-1,545	5,014	4,630	7,108
Total Revenue	447,844	482,041	486,001	563,623
Expenditures:				
Personal services	311,389	349,773	417,114	289,993
Operating expenses	87,820	97,912	80,518	81,596
Travel expenses	1,708	891	351	1,807
Capital outlay	20,705	1,712	0	0
Total Expenditures	421,622	450,288	497,983	373,396
ENDING BALANCE	<u>358,324</u>	<u>390,077</u>	<u>378,095</u>	<u>568,322</u>
HIGHEST MONTH-ENDING BALANCE	367,838	405,840	385,408	566,640
LOWEST MONTH-ENDING BALANCE	316,434	368,817	358,645	385,073

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

STATUTORY AUTHORITY: Section 75-305

REVENUE SOURCES: Transportation network company annual fees

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	81,391	78,475	75,746	81,999
Revenue:				
Transfers In	0	0	0	0
Filing Fees	50,125	50,000	50,480	50,000
Other	1,934	1,873	1,169	1,339
Total Revenue	52,059	51,873	51,649	51,339
Expenditures:				
Personal services	52,567	52,095	42,686	38,814
Operating expenses	2,406	2,507	2,710	2,352
Travel expenses	0	0	0	0
Capital Outlay	2	0	0	0
Total Expenditures	54,975	54,602	45,396	41,166
ENDING BALANCE	<u>78,475</u>	<u>75,746</u>	<u>81,999</u>	<u>92,172</u>
HIGHEST MONTH-ENDING BALANCE	99,371	101,767	91,420	108,500
LOWEST MONTH-ENDING BALANCE	58,538	60,907	56,107	69,751

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

STATUTORY AUTHORITY: Section 86-324

REVENUE SOURCES: Telephone surcharges

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	51,368,614	63,680,982	86,566,091	96,867,908
Revenue:				
Surcharge	33,171,761	49,145,229	46,726,897	48,053,405
Interest	0	1,125,575	1,417,726	1,504,456
Other/Transfers	-1,030	44,201	-26,095	-192,633
Total Revenue	33,170,731	50,315,005	48,118,528	49,365,228
Expenditures:				
Personal services	661,996	677,753	730,509	767,623
Operating expenses	248,920	246,100	222,908	293,172
Travel expenses	4,670	6,027	0	495
Capital outlay	4,623	1,392	0	0
State aid	19,938,154	26,498,624	36,863,294	34,676,971
Total Expenditures	20,858,363	27,429,896	37,816,711	35,738,261
ENDING BALANCE	<u>63,680,982</u>	<u>86,566,091</u>	<u>96,867,908</u>	<u>110,494,875</u>
HIGHEST MONTH-ENDING BALANCE	64,661,318	88,567,572	97,916,559	111,640,750
LOWEST MONTH-ENDING BALANCE	51,615,917	69,545,850	90,771,208	100,568,500

AGENCY 15 – BOARD OF PARDONS AND PAROLE

DIRECTOR: Rosalyn Cotton, Chair Correctional Services Bldg. Regional Center Campus W. Prospector Pl. & Folsom Bldg. #1, First Floor 402-471-2156	LEGISLATIVE FISCAL OFFICE:	Suzanne Houlden 402-471-0057 shoulden@leg.ne.gov
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AGENCY DESCRIPTION

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

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

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	6,626,911	6,388,002	7,746,388	8,426,038
Cash	460,644	455,873	316,223	442,846
Federal	0	0	105,198	20,376
Revolving	0	0	0	0
Total Operations	7,087,555	6,843,875	8,167,809	8,889,260
FTEs	68.6	68.1	69.0	72.8

AGENCY 15 - BOARD OF PARDONS AND PAROLE

PROGRAM 320: BOARD OF PAROLE SALARIES

PROGRAM PURPOSE

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

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

PROGRAM

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	524,035	533,313	546,893	568,510
Cash	0	0	0	0
Federal	0	0	0	0
Revolving				
Total Operations	524,035	533,313	546,893	568,510
FTEs	5.0	5.0	5.0	5.0

PROGRAM 358: BOARD OF PAROLE

PROGRAM PURPOSE

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

PROGRAM

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	6,102,876	5,854,689	7,199,494	7,857,527
Cash	460,644	455,873	316,223	442,846
Federal	0	0	105,198	20,376
Revolving				
Total Operations	6,563,520	6,310,562	7,620,915	8,320,749
FTEs	63.6	63.1	64.0	67.8

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

STATUTORY AUTHORITY: Section 83-1,107.02.

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

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	396,861	352,358	148,617	94,690
Revenue:				
Programming & Other Fees	406,316	244,344	260,113	239,716
Investment & Other Income	9,823	7,788	2,182	1,902
Intergovernmental grants				200,000
Total Revenue	416,139	252,132	262,295	441,618
Expenditures:				
Operating Expenses	459,821	455,873	316,223	442,846
Travel	823	0	0	0
Total Expenditures	460,644	455,873	316,223	442,846
ENDING BALANCE	<u>352,358</u>	<u>148,617</u>	<u>94,690</u>	<u>93,462</u>
HIGHEST MONTH-ENDING BALANCE	439,201	429,481	185,135	326,728
LOWEST MONTH-ENDING BALANCE	228,438	57,781	3,663	2,436

AGENCY 15 – BOARD OF PARDONS AND PAROLE
FUND 41510: BOARD OF PAROLE GRANT AWARDS CASH FUND

STATUTORY AUTHORITY: Section 83-192.01.

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

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

FUND SUMMARY	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	0	14,685
Revenue:				
Intergovernmental Revenues	0	0	119,883	229,720
Investment & Other Income				360
Total Revenue	0	0	119,883	230,080
Expenditures:				
Operating Expenses			105,197	20,376
Total Expenditures	0	0	105,197	20,376
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>14,685</u>	<u>224,390</u>
HIGHEST MONTH-ENDING BALANCE	0	0	14,685	224,390
LOWEST MONTH-ENDING BALANCE	0	0	0	14,685

AGENCY 16 – DEPARTMENT OF REVENUE

TAX COMMISSIONER: Tony Fulton
Second Floor
State Office Building
402-471-5729

**LEGISLATIVE
FISCAL OFFICE:**

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

AGENCY DESCRIPTION

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

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

AGENCY BUDGET PROGRAMS

- Program 013 – Tax Commissioner
- Program 102 – Revenue Administration
- Program 108 – Homestead Exemption/Aid
- Program 109 – Personal Property Tax Exemption/Aid
- Program 111 – Motor Fuels
- Program 112 – Property Assessment
- Program 132 – Property Tax Credit/Aid
- Program 160 – Lottery Administration
- Program 164 – Gamblers' Assistance/Operations
- Program 164 – Gamblers' Assistance/Aid
- Program 165 – Charitable Gaming and Athletic Commission

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 21540 – Revenue Enforcement Fund (expended in Prog. 102)
- Fund 21550 – Property Assessment Cash Fund (expended in Prog. 112)
- Fund 21551 – Airline and Carline Cash Fund (expended in Prog. 112)
- Fund 21560 – State Lottery Operation Cash Fund (expended in Prog. 160)
- Fund 21570 – Marijuana and Controlled Substances Administration Cash Fund (expended in Prog. 102)
- Fund 21580 – Waste Reduction and Recycling Incentive Fees Collection Fund (expended in Prog. 102)
- Fund 21590 – Petroleum Release Remedial Action Collection Fund (expended in Prog. 111)
- Fund 21605 – Energy Conservation Improvement Fund (expended in Prog. 110)

AGENCY 16 - DEPARTMENT OF REVENUE

AGENCY-ADMINISTERED FUNDS (CONT'D.)

- Fund 21610 – Litter Fee Collection Fund (expended in Prog. 102)
- Fund 21630 – Severance Tax Administration Fund (expended in Prog. 102)
- Fund 21640 – Nebraska Incentives Cash Fund (expended in Prog. 102)
- Fund 21650 – Miscellaneous Receipts Fund (expended in Prog. 102)
- Fund 21660 – Charitable Gaming Operations Fund (expended in Prog. 165)
- Fund 21670 – Tobacco Products Administration Cash Fund (expended in Prog. 102)
- Fund 21700 – Motor Fuel Tax Enforcement and Collection Cash Fund (expended in Prog. 111)
- Fund 21750 – Compulsive Gamblers’ Assistance Fund (expended in Prog. 164)
- Fund 24310 – State Athletic Commissioner’s Cash Fund (expended in Prog. 165)
- Fund 29610 – Property Tax Credit Cash Fund (expended in Prog. 132)

<u>AGENCY</u> <u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	25,087,530	25,803,830	27,596,325	28,395,939
Cash	26,509,025	26,529,629	27,079,712	26,167,305
Federal				
Revolving				
Total Operations	51,596,555	52,333,459	54,676,037	54,563,244
STATE AID:				
General	99,381,826	102,737,498	102,937,152	112,052,688
Cash	223,663,032	275,101,327	273,955,696	299,853,272
Federal				
Total State Aid	323,044,858	377,838,825	376,892,848	411,905,960
TOTAL FUNDS:				
General	124,469,356	128,541,328	130,533,477	140,448,627
Cash	250,172,057	301,630,956	301,035,408	326,020,577
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	374,641,413	430,172,284	431,568,885	466,469,204
FTEs	367.08	370.36	388.65	382.04

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 013: TAX COMMISSIONER

PROGRAM PURPOSE

To pay the Tax Commissioner an annual salary, which is set by the Governor. Beginning in FY18-19, the source of funds for the program was changed from solely General Funds to a mix of General and Cash Funds. The Tax Commissioner, as the chief executive officer of the Department of Revenue, has the authority to make, adopt, and publish rules and regulations deemed necessary and desirable to carry out the powers and duties imposed upon him or her and the Department.

PROGRAM

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	161,173	162,641	172,624	172,422
Cash	44,167	48,183	51,130	48,509
Federal				
Revolving				
Total Operations	205,340	210,824	223,754	220,931
FTEs	1.0	1.0	1.04	1.0

PROGRAM 102: REVENUE ADMINISTRATION

PROGRAM PURPOSE

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

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

PROGRAM

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	23,382,160	24,234,686	25,557,772	26,385,529
Cash	1,432,227	1,742,294	1,932,241	2,048,924
Federal				
Revolving				
Total Operations	24,814,387	25,976,980	27,490,013	28,434,453
FTEs	286.19	292.06	303.02	298.70

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 108 – HOMESTEAD EXEMPTION/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	85,411,284	88,700,316	102,937,152	112,052,688
Cash				
Federal				
Revolving				
Total State Aid:	85,411,284	88,700,316	102,937,152	112,052,688
FTEs	0	0	0	0

PROGRAM 109: PERSONAL PROPERTY TAX EXEMPTION/AID

PROGRAM PURPOSE

To provide reimbursement from the General Fund to counties for personal property tax exemptions granted under the provisions of LB 259 (2015). Beginning in tax year 2016, every taxpayer timely filing a personal property tax return is granted an exemption from the tax on the first \$10,000 of value reported on that return.

The program was eliminated by Laws 2020, LB 1107, beginning in tax year 2020.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	13,970,542	14,037,182	0	0
Cash				
Federal				
Revolving				
Total State Aid	13,970,542	14,037,182	0	0
FTEs	0	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM III: MOTOR FUELS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,285,075	1,179,184	1,341,998	1,183,840
Cash				
Federal				
Revolving				
Total Operations	1,285,075	1,179,184	1,341,998	1,183,840
FTEs	16.56	14.81	16.77	14.35

PROGRAM II2: PROPERTY ASSESSMENT

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,544,197	1,406,502	1,865,929	1,837,988
Cash	524,056	587,857	256,961	420,280
Federal				
Revolving				
Total Operations	2,068,253	1,994,359	2,122,890	2,258,268
FTEs	22.93	22.06	23.69	25.74

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 132: PROPERTY TAX CREDIT/AID

PROGRAM PURPOSE

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

Created by LB 367 in 2007, the Property Tax Credit Act provides a real property tax credit based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. The amount of the credit is determined by multiplying the amount disbursed to the county by the ratio of the real property valuation of the parcel to the total real property valuation in the county. The property tax credit is required to be displayed on the counties' tax lists and tax statements.

Beginning in 2017, land classified as agricultural and horticultural land is valued at 120% of its taxable value for purposes of calculating the credit (LB 958, 2016). The appropriation was increased by \$51,000,000 per fiscal year by Laws 2019, LB 294. The appropriation is increased to \$300 million in FY 2022 and \$313 million in FY 2023.

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	222,445,960	273,856,155	272,955,049	298,703,645
Federal				
Revolving				
Total State Aid:	222,445,960	273,856,155	272,955,049	298,703,645
FTEs	0	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 160: LOTTERY ADMINISTRATION

PROGRAM PURPOSE

In 1991, the Legislature passed LB 849, enacting the State Lottery Act, and LR 24CA, a constitutional amendment to create a state lottery to be placed on the general election ballot in 1992, which voters adopted.

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

At least 40% of all Lottery ticket sales are statutorily required to be returned to players as prizes. However, in each of the last three fiscal years, over 58% of total sales were returned as prizes. To beneficiary funds, the Lottery transfers the greater of (a) the amount that was transferred in FY2003 or (b) an amount that is at least 22% and no more than 25% of sales. With the Tax Commissioner's approval, the transfer may exceed 25%.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	21,069,338	20,435,924	21,202,933	20,067,264
Federal				
Revolving				
Total Operations	21,069,338	20,435,924	21,202,933	20,067,264
FTEs	21.23	20.43	22.65	22.14

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLER'S ASSISTANCE/OPERATIONS

PROGRAM PURPOSE

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

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

The activities of the Commission are funded primarily from the Compulsive Gambler's Assistance Fund. The Fund receives the first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after payment of prizes, operating expenses, and the initial \$500,000 transfer. In addition, in previous years, the Fund received an annual transfer of \$100,000 from the Charitable Gaming Operations Fund, provided the Charitable Gaming Operations Fund balance is more than \$100,000 at the time of the scheduled transfer. This was a quarterly transfer of \$100,000 for an annual total of \$400,000 beginning in FY19-20 through the end of FY 22-23. The Department of Revenue's Lottery Division is also statutorily required to spend not less than 5% of the lottery's advertising budget on problem gambling prevention, education, and awareness messages. The Gambler's Assistance Program manages the expenditure of these advertising budget dollars pursuant to a memorandum of understanding. Beginning in FY22-23, 2.5% of the tax on wagering at Nebraska casinos will be credited to the Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	576,870	651,828	543,598	706,704
Federal				
Revolving				
Total Operations	576,870	651,828	543,598	706,704
FTEs	1.90	1.94	2.08	2.0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLER'S ASSISTANCE/AID

PROGRAM PURPOSE

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

A portion of the funds available in the Compulsive Gambler's Assistance Fund is used for these services. Aid for this program also includes an appropriation from the Nebraska Health Care Cash Fund, currently \$250,000, which is to be used for gamblers assistance programs.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	1,217,072	1,245,172	1,000,647	1,149,627
Federal				
Revolving				
Total State Aid	1,217,072	1,245,172	1,000,647	1,149,627
FTEs	0	0	0	0

PROGRAM 164: GAMBLER'S ASSISTANCE TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	1,793,942	1,897,000	1,544,245	1,856,331
Federal				
Revolving				
TOTAL	1,793,9420	1,897,000	1,544,245	1,856,331

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 165: CHARITABLE GAME AND ATHLETIC COMMISSION

PROGRAM PURPOSE

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

With Laws 2019, LB 538, Charitable Gaming began regulating cash devices, a kind of mechanical amusement device capable of awarding cash, cash equivalents, and anything redeemable for cash or equivalents. Each device is required to have a decal to show that the device has properly paid the required fee. Charitable Gaming started collecting the decal fee in December 2019.

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,577,292	1,884,360	1,750,850	1,691,784
Federal				
Revolving				
Total Operations	1,577,292	1,884,360	1,750,850	1,691,784
FTEs	17.27	18.06	19.40	18.11

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 10000: GENERAL FUND

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

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

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenue:				
Charitable Gaming Taxes (net)	3,567,150	3,638,629	3,703,270	4,564,883
Charitable Gaming Fees	81,930	186,610	84,540	184,070
Cigarette Dealer Licenses	16,500	17,000	16,000	14,500
Cigarette Tax (net)	28,338,305	28,310,423	28,142,618	25,031,052
Lodging Tax Administration Fee	329,384	322,147	220,886	394,650
Mechanical Amusement Device Tax (net)	448,215	332,205	289,685	307,660
Music Licensing Agency Tax	211,076	219,832	190,226	188,594
New Markets Jobs Application Fee	0	0	0	15,000
Pari-mutuel Wagering Tax (net)	136,637	116,145	125,392	96,083
Prepaid Wireless Surcharge	14,682	25,999	25,490	23,181
Uranium Severance Tax	0	0	0	0

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21540: REVENUE ENFORCEMENT FUND
EXPENDED IN PROGRAM 102

STATUTORY AUTHORITY: Section 77-5601

REVENUE SOURCES: Original funding of \$500,000 was the result of the tax amnesty program. Beginning in FY 06-07, receipts received through this special enforcement effort are tracked with 20% of the proceeds, not to exceed \$750,000, to be deposited into the fund.

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

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

Laws 2019, LB 538 and LB 237 authorized additional funds pursuant to the Mechanical Amusement Device Act and motor vehicle sales tax collection fees, respectively, to be deposited into the fund, beginning in FY 19-20.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	452,392	296,605	953,558	1,741,354
Revenue:				
Operating Transfers In	793,900	939,417	1,098,021	1,173,219.
Operating Transfers Out	-167,922	0	-58,192	0
Mechanical Amusement Device Decal Fee (net)	0	753,250	851,770	1,088,250
Miscellaneous	0	15,000	1,144	0
Interest	10,736	14,730	17,338	31,807
Total Revenue	636,714	1,722,397	1,910,081	2,293,276
Expenditures:				
Personal Services	791,871	1,051,387	1,121,655	1,013,687
Operating	630	11,218	630	36,263
Travel	0	1,221	0	9,327
Capital Outlay		1,618	0	0
Total Expenditures	792,501	1,065,444	1,122,285	1,059,277
ENDING BALANCE	<u>296,605</u>	<u>953,558</u>	<u>1,741,354</u>	<u>2,975,353</u>
HIGHEST MONTH-ENDING BALANCE	689,058	1,342,055	1,741,333	3,181,589
LOWEST MONTH-ENDING BALANCE	93,527	118,686	777,247	1,638,760

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

STATUTORY AUTHORITY: Section 77-1342

REVENUE SOURCES: The Property Assessment Division Cash Fund collects fees for various centrally-assessed property taxes collected and enforced by the Department of Revenue Property Assessment Division, including airline, carline, and motor fleet personal property tax.

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	692,546	686,269	565,079	830,655
Revenue:				
PTAS Fees 77-1331	0	0	0	0
3% Collection Fees	110,493	111,416	134,052	131,043
Fleet Tax Fees	311,197	307,204	329,206	18,775
Registration, License, and Exam Fees	43,483	36,220	29,826	39,175
Investment Interest	15,035	13,645	8,520	11,330
Operating Transfers	38,302	0	0	0
Misc. Revenues	2,645	1,864	24,836	48,445
Total Revenue	521,155	470,349	526,440	248,768
Expenditures:				
Personal Services	503,260	555,085	232,901	384,324
Operating	22,548	35,951	27,963	38,017
Travel	1,624	523	0	1,646
Capital Outlay	0	0	0	0
Total Expenditures	527,432	591,559	260,864	423,987
ENDING BALANCE	<u>686,269</u>	<u>565,079</u>	<u>830,655</u>	<u>655,436</u>
HIGHEST MONTH-ENDING BALANCE	700,428	650,867	822,269	881,469
LOWEST MONTH-ENDING BALANCE	562,132	540,170	433,500	614,624

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

STATUTORY AUTHORITY: Section 81-1111.04

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,377,646	871,312	1,356,701	1,382,203
Revenue:				
Airline Tax (net of refunds)	732,113	710,021	846,149	819,658
Carline Tax (net of refunds)	3,407,440	3,148,020	3,539,452	2,970,574
Investment Interest	23,935	17,914	14,541	14,254
Operating Transfers Out	-4,669,821	-3,390,566	-4,374,640	-4,400,256
Total Revenue	-506,333	485,389	25,502	-595,770
ENDING BALANCE	<u>871,312</u>	<u>1,356,701</u>	<u>1,328,203</u>	<u>786,434</u>
HIGHEST MONTH-ENDING BALANCE	3,681,577	2,914,574	3,468,130	3,347,597
LOWEST MONTH-ENDING BALANCE	256,107	330,257	342,772	334,627

AGENCY 16 – DEPARTMENT OF REVENUE

FUND 21560: STATE LOTTERY OPERATION CASH FUND EXPENDED IN PROGRAM 160

STATUTORY AUTHORITY: Section 9-812

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,238,183	229,816	-153,285	1,680,582
Revenue:				
Reimbursements Non-government	2,952	4,156	1,794	6,780
Revenue Settlements	16,500	8,200	2,650	7,200
Operating Transfers In	20,000,000	20,000,000	23,000,000	20,000,000
Miscellaneous	1,351	3,830	11,219	0
Interest	51,484	48,984	34,241	32,969
Total Revenue	20,072,287	20,065,170	23,049,904	20,046,949
Expenditures:				
Personal Services	1,587,100	1,575,549	1,750,388	1,784,424
Operating	19,441,752	18,612,799	19,428,768	18,187,298
Travel	31,968	-13,586	18,012	25,272
Capital Outlay	19,833	273,509	18,869	82,704
Total Expenditures	21,080,653	20,448,271	21,216,037	20,079,698
ENDING BALANCE	<u>229,816</u>	<u>-153,285</u>	<u>1,680,582</u>	<u>1,647,833</u>
HIGHEST MONTH-ENDING BALANCE	4,825,623	3,343,697	4,046,852	3,027,871
LOWEST MONTH-ENDING	986,187	522,454	1,205,327	1,063,057

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

STATUTORY AUTHORITY: Section 77-4310.03

REVENUE SOURCES: Laws 1990, LB 260 placed a tax on marijuana and other illegal drugs, collected and distributed by the Department of Revenue. All tax receipts are deposited into this cash fund until distributed to the State Patrol and/or appropriate county. The Department of Revenue retains 5% of all unprotested receipts that have been distributed.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	273,135	194,089	194,813	255,453
Revenue:				
Taxes	-80,583	2,481	62,741	20,439
Interest	3,458	3,167	2,571	2,864
Operating Transfers Out	0	0	0	0
Other Licenses/Permits	19	134	-82	-38,101
Total Revenue	-77,106	5,782	65,230	-14,798
Expenditures:				
Personal Services	1,940	5,058	4,590	1,651
Total Expenditures	1,940	5,058	4,590	1,651
ENDING BALANCE	<u>194,089</u>	<u>194,813</u>	<u>255,453</u>	<u>239,004</u>
HIGHEST MONTH-ENDING BALANCE	227,333	194,812	261,497	264,041
LOWEST MONTH-ENDING BALANCE	88,822	86,155	112,180	156,460

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

STATUTORY AUTHORITY: Section 81-15,160

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	31,755	8,067	64,288	45,975
Revenue:				
Operating Transfers In	60,000	240,000	180,000	180,000
Interest	875	829	585	609
Total Revenue	60,875	240,829	180,585	180,609
Expenditures:				
Personal Services	72,419	137,770	130,308	159,732
Operating	12,144	46,838	68,590	7,934
Total Expenditures	84,563	184,608	198,898	167,666
ENDING BALANCE	<u>8,067</u>	<u>64,288</u>	<u>45,975</u>	<u>58,917</u>
HIGHEST MONTH-ENDING BALANCE	66,609	64,287	64,979	70,790
LOWEST MONTH-ENDING BALANCE	8,067	3,015	4,947	22,577

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

STATUTORY AUTHORITY: Section 66-1521

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	52,344	35,853	34,538	14,669
Revenue:				
Operating Transfers In	50,000	50,000	50,000	100,000
Interest	793	655	410	399
Total Revenue	50,793	50,655	50,410	100,399
Expenditures:				
Personal Services	67,284	51,970	70,279	64,188
Operating	0	0	0	0
Total Expenditures	67,284	51,970	70,279	64,188
ENDING BALANCE	<u>35,853</u>	<u>34,538</u>	<u>14,669</u>	<u>50,880</u>
HIGHEST MONTH-ENDING BALANCE	51,620	49,178	46,781	53,435
LOWEST MONTH-ENDING BALANCE	6,547	4,426	3,201	7,688

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 21605: ENERGY CONSERVATION IMPROVEMENT FUND
EXPENDED IN PROGRAM 110

PERMITTED USES: The Low-Income Home Energy Conservation Act, created by Laws 2008, LB 1001, allowed a public power district to match funds with state funds to provide grants to low-income Nebraska residents to make energy conservation improvements to their homes.

The act, including the statute authorizing the Energy Conservation Improvement Fund, was repealed by Laws 2017, LB 217.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	187	191	195	198
Revenue:				
Operating Transfers Out	0	0	0	0
Interest	4	4	3	3
Total Revenue	4	4	3	3
Expenditures:				
Other Government Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>191</u>	<u>195</u>	<u>198</u>	<u>202</u>
HIGHEST MONTH-ENDING BALANCE	191	196	199	202
LOWEST MONTH-ENDING BALANCE	187	192	196	199

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

STATUTORY AUTHORITY: Section 81-1561

REVENUE SOURCES: The Tax Commissioner is authorized to deduct and withhold the amount of actual costs of collecting and administering litter fees collected pursuant to section 66-1521. This amount is deposited in the Litter Fee Collection Fund.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	10,180	8,877	9,881	13,934
Revenue:				
Operating Transfers In	20,000	30,000	90,000	190,000
Interest	216	172	148	235
Total Revenue	20,216	30,172	90,148	190,235
Expenditures:				
Personal Services	19,512	27,111	29,670	40,021
Operating	2,007	2,057	56,425	149,606
Total Expenditures	21,519	29,168	86,095	189,627
ENDING BALANCE	<u>8,877</u>	<u>9,881</u>	<u>13,934</u>	<u>14,541</u>
HIGHEST MONTH-ENDING BALANCE	13,303	11,279	17,309	59,396
LOWEST MONTH-ENDING BALANCE	2,660	2,959	2,827	3,576

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

STATUTORY AUTHORITY: Section 57-705

REVENUE SOURCES: One percent of gross receipts from the severance tax are deposited into the Severance Tax Administration Fund, excluding those tax receipts derived from school lands.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	41,670	64,271	79,892	93,216
Revenue:				
Severance Tax	26,232	19,025	17,084	30,447
Interest	1,217	1,580	1,274	1,430
Total Revenue	27,449	20,605	18,358	31,877
Expenditures:				
Personal Services	4,848	4,984	5,034	17,201
Total Expenditures	4,848	4,984	5,034	17,201
ENDING BALANCE	<u>64,271</u>	<u>79,892</u>	<u>93,216</u>	<u>107,893</u>
HIGHEST MONTH-ENDING BALANCE	63,571	79,192	92,517	107,093
LOWEST MONTH-ENDING BALANCE	43,154	64,881	79,870	93,511

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

STATUTORY AUTHORITY: Section 72-2501

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

PERMITTED USES: Administration of incentive programs.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	21,283	90,702	51,236	102,818
Revenue:				
Application Fees	286,700	127,500	293,500	279,600
Interest	2,253	2,573	1,886	2,761
Total Revenue	288,953	130,073	295,386	282,361
Expenditures:				
Personal Services	219,534	169,539	243,804	269,538
Operating	0	0	0	0
Total Expenditures	219,534	169,539	243,804	269,538
ENDING BALANCE	<u>90,702</u>	<u>51,236</u>	<u>102,818</u>	<u>115,642</u>
HIGHEST MONTH-ENDING BALANCE	194,356	185,796	250,686	367,690
LOWEST MONTH-ENDING BALANCE	32,928	48,499	48,435	88,344

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

STATUTORY AUTHORITY: Section 77-3,110

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

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

PERMITTED USES: Fees collected by the fund can be used to cover expenses related to producing the aforementioned booklets.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	2,368	2,610	1,360	64,941
Revenue:				
Sale of Publications	3,975	2,158	5,173	-5,000
Interest	76	73	670	750
Operating Transfers In	0	0	59,000	0
Total Revenue	4,051	2,231	64,843	-4,250
Expenditures:				
Personal Services	3,809	3,481	1,762	0
Operating	0	0	0	59,500
Total Expenditures	3,809	3,481	1,762	59,500
ENDING BALANCE	<u>2,610</u>	<u>1,360</u>	<u>64,941</u>	<u>1,192</u>
HIGHEST MONTH-ENDING BALANCE	5,165	4,790	64,942	65,093
LOWEST MONTH-ENDING BALANCE	2,373	1,358	1,487	1,138

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

STATUTORY AUTHORITY: Section 9-1,101

REVENUE SOURCES: 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.

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

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

An annual transfer of \$50,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund was increased to \$100,000 by Laws 2018, LB 945. Laws 2019, LB 298 increased the transfer to \$400,000, to occur in quarterly increments of \$100,000, for FY 19-20 and FY 20-21. Laws 2021, LB 384 continued this quarterly transfer until the end of FY 23.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,969,264	2,067,780	2,527,978	3,168,580
Revenue:				
Charitable Gaming Taxes	2,386,894	6,061,793	6,179,675	7,615,417
Charitable Gaming Fees	55,015	74,440	60,012	61,890
Interest	51,694	55,944	44,739	60,677
Fines, Forfeits, & Penalties	-2,800	0	0	0
Misc. Revenue	-497	-504	5,965	-1,671
Operating Transfers Out	-900,000	-4,040,020	-4,106,472	-4,964,883
Total Revenue	1,590,306	2,151,653	2,183,919	2,771,430
Expenditures:				
Personal Services	1,146,195	1,081,509	1,165,393	1,142,274
Operating	204,026	156,590	277,339	230,037
Travel	52,633	39,934	46,431	51,557
Capital Outlay	88,935	413,422	54,154	1,643
Total Expenditures	1,491,789	1,691,455	1,543,317	1,425,511
ENDING BALANCE	<u>2,067,780</u>	<u>2,527,978</u>	<u>3,168,580</u>	<u>4,514,499</u>
HIGHEST MONTH-ENDING BALANCE	3,088,917	3,237,886	3,669,637	5,452,973
LOWEST MONTH-ENDING BALANCE	1,543,215	2,204,549	2,491,080	3,539,550

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

STATUTORY AUTHORITY: Section 77-4025

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

The license fee is currently set at \$25 (77-4010), and the tax on tobacco products apart from snuff is currently set at 20% of the purchase price (77-4008).

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

PERMITTED USES: The Department of Revenue’s administrative expenses related to the act are paid from the fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	382,143	56,240	368,600	1,262,218
Revenue:				
Tobacco Products Tax	9,148,103	9,364,392	9,927,971	9,715,134
Tobacco Products License Fees	96,870	315	500	500
Interest	62,948	50,265	46,308	59,090
Operating Transfers Out	-9,595,625	-9,000,000	-9,000,000	-7,000,000
Total Revenue	-287,704	414,972	974,779	2,774,724
Expenditures:				
Personal Services	36,721	101,327	79,847	124,916
Operating	1,478	1,285	1,314	1,948
Travel	0	0	0	788
Total Expenditures	38,199	102,612	81,161	127,652
ENDING BALANCE	<u>56,240</u>	<u>368,600</u>	<u>1,262,218</u>	<u>3,909,290</u>
HIGHEST MONTH-ENDING BALANCE	4,510,687	4,626,475	5,448,382	6,515,715
LOWEST MONTH-ENDING	56,240	368,600	1,262,218	2,205,280

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

STATUTORY AUTHORITY: Section 66-739

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

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,368,064	166,073	382,601	234,024
Revenue:				
Federal Grant	3,350	1,527	0	4,822
Interest	21,508	4,693	5,123	4,980
Operating Transfers In	0	1,347,588	1,128,702	1,347,588
Operating Transfers Out	0	0	0	0
Misc. Revenue	165	0	0	0
Total Revenue	25,023	1,353,808	1,133,825	1,357,390
Expenditures:				
Personal Services	1,116,636	1,033,792	1,176,604	1,011,152
Operating	96,017	93,549	103,347	108,467
Travel	14,361	9,938	2,451	10,168
Capital Outlay	0	0	0	0
Total Expenditures	1,227,014	1,137,279	1,282,402	1,129,787
ENDING BALANCE	<u>166,073</u>	<u>382,601</u>	<u>234,024</u>	<u>461,627</u>
HIGHEST MONTH-ENDING BALANCE	1,281,528	382,471	390,895	475,466
LOWEST MONTH-ENDING BALANCE	165,943	143,947	233,894	250,715

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

STATUTORY AUTHORITY: Section 9-1006

REVENUE SOURCES:

The fund receives revenue from several sources, including:

- The first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after the payment of prizes, operating expenses, and the initial \$500,000 transfer;
- A transfer from the Charitable Gaming Division each fiscal year, which was increased from \$50,000 to \$100,000 annually by Laws 2018, LB 945, and for FY 19-20 through FY 22-23, will be a quarterly transfer of \$100,000 for a total of \$400,000 (Laws 2019, LB298); and
- 2.5% of the tax on wagering at Nebraska casinos, beginning in FY22-23.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	726,734	591,110	575,949	930,365
Revenue:				
Interest	17,387	12,278	10,622	15,019
Operating Transfers In	1,390,932	1,619,420	1,637,966	1,702,878
Misc. Revenue	0	141	72	0
Total Revenue	1,408,319	1,631,839	1,648,660	1,717,897
Expenditures:				
Personal Services	140,516	146,421	161,167	165,895
Operating	435,072	504,105	381,732	539,402
Travel	1,282	1,302	698	1,407
Contractual Aid	967,072	995,172	750,647	899,627
Total Expenditures	1,543,942	1,647,000	1,294,244	1,606,331
ENDING BALANCE	<u>591,110</u>	<u>575,949</u>	<u>930,365</u>	<u>1,014,929</u>
HIGHEST MONTH-ENDING BALANCE	956,020	702,366	981,420	1,354,374
LOWEST MONTH-ENDING BALANCE	436,941	281,007	348,150	657,358

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

STATUTORY AUTHORITY: Section 81-8,129.01

REVENUE SOURCES: Sources of revenue include the athletic tax on professional and amateur mixed martial arts matches and professional boxing matches; events fees; and license fees assessed on match participants and officials.

The commission sets the fees within a statutorily given range.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	203,347	366,770	297,652	226,474
Revenue:				
Retailers Sales & Use Tax	-256	0	1,703	-1,703
Athletic Tax	73,744	11,033	12,441	23,186
Entertainment Tax	163,300	0	0	6,500
Event and License Fees	13,800	10,950	9,795	14,810
Interest	7,996	7,590	4,116	2,965
Misc. Collection Fee	304	265	209	340
Total Revenue	258,888	29,838	28,264	46,098
Expenditures:				
Personal Services	80,813	87,439	88,283	99,601
Operating	9,312	6,497	9,228	12,637
Travel	5,340	5,021	1,931	4,141
Capital Outlay	0	0	0	0
Total Expenditures	95,465	98,957	99,442	116,379
ENDING BALANCE	<u>366,770</u>	<u>297,652</u>	<u>226,474</u>	<u>156,193</u>
HIGHEST MONTH-ENDING BALANCE	402,704	359,558	288,613	215,863
LOWEST MONTH-ENDING BALANCE	193,331	297,624	226,446	156,165

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

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

REVENUE SOURCES: Revenue for the fund is at the discretion of the Legislature and is to be made from available revenue.

Beginning in FY 2022 with the implementation of the voter-initiative passed Racetrack Gaming Act and subsequent cleanup bill LB 561, 2021, the Property Tax Credit will receive 70% of the 20% tax collected on gambling activities at racetrack casinos.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	6,185,837	6,313,373	6,380,460	7,448,875
Revenue:				
Operating Transfers In	221,000,000	272,000,000	272,000,000	297,000,000
Misc. Adjustments	258,204	466,052	952,303	215,932
Interest	1,315,292	1,457,190	1,071,161	1,071,605
Total Revenue	222,573,496	273,923,242	274,023,464	298,287,537
Expenditures:				
Aid to Local Governments	222,445,960	273,856,155	272,955,049	298,703,645
Total Expenditures	222,445,960	273,856,155	272,955,049	298,703,645
ENDING BALANCE	<u>6,313,373</u>	<u>6,380,460</u>	<u>7,448,875</u>	<u>7,032,767</u>
HIGHEST MONTH-ENDING BALANCE	227,495,586	278,858,146	279,504,620	304,706,872
LOWEST MONTH-ENDING BALANCE	5,010,554	4,997,001	5,210,141	5,543,162

AGENCY 18 – DEPARTMENT OF AGRICULTURE

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AGENCY DESCRIPTION

The Nebraska Department of Agriculture (NDA) encourages and promotes the interests of agriculture through advocacy and education. In addition, NDA regulates the agricultural industry to ensure the health and safety of all Nebraskans. The agency operates an umbrella program, Program 078, of its four focus programs. This is to ease cash fund management and statutory compliance.

AGENCY PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

- Fund 20750 – Noxious Weed Cash Fund (expended in Prog. 063)
- Fund 20755 – Noxious Weed/Invasive Species (expended in Prog. 063)
- Fund 20760 – Tractor Permit Cash Fund (expended in Prog. 057)
- Fund 20780 – Weed Book Cash Fund (expended in Prog. 063)
- Fund 20790 – Pesticide Administration Cash Fund (expended in Prog. 027 and 063)
- Fund 20810 – Commercial Feed Administration Cash Fund (expended in Progs. 027, 063 & 564)
- Fund 20820 – Fertilizers and Soil Conditioners Administrative Fund (expended in Progs. 027 & 063)
- Fund 20830 – Nebraska Poultry and Egg Development, Utilization and Marketing Fund (expended in Prog. 564)
- Fund 20840 – Nebraska Agricultural Products Marketing Cash Fund (expended in Progs. 057, 063 and 564)
- Fund 20850 – Soil and Plant Analysis Laboratory Cash Fund (expended in Prog. 027)
- Fund 20870 – State Apiary Cash Fund (expended in Prog. 063)
- Fund 20890 – Pure Food Cash Fund (expended in Progs. 057 and 027)
- Fund 21760 – Animal Damage Control Cash Fund (expended in Prog. 027)
- Fund 21770 – Pseudorabies Control Cash Fund (expended in Prog. 063)
- Fund 21780 – Nebraska Seed Administrative Cash Fund (expended in Progs. 027 and 063)
- Fund 21790 – Plant Protection and Plant Pest Cash Fund (expended in Prog. 063)

AGENCY 18 DEPARTMENT OF AGRICULTURE

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

AGENCY EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	5,083,365	5,440,505	5,960,405	5,838,784
Cash	7,805,310	7,574,522	7,550,141	7,730,789
Federal	3,792,435	3,116,220	2,677,685	2,130,915
Revolving	414,596	243,456	251,912	2,912,837
Total Operations	17,095,706	16,374,703	16,440,143	16,281,367
STATE AID:				
General	398,302	452,245	660,060	1,032,237
Cash	22,900	46,652	71,322	
Federal	202,530	705,449	894,818	1,168,740
Total State Aid	623,732	1,204,346	1,626,200	2,345,387
TOTAL FUNDS:				
General	5,481,667	5,892,750	6,620,465	6,871,021
Cash	7,828,210	7,621,174	7,621,463	8,462,098
Federal	3,994,965	3,821,669	3,572,503	4,081,577
Revolving	414,596	243,456	251,912	286,101
TOTAL EXPENDITURES:	17,719,438	17,579,049	18,066,343	19,700,797
FTEs	144.56	145.07	148.7	139.29

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 078: DEPARTMENT OF AGRICULTURE

PROGRAM PURPOSE

An umbrella program that allows for the four focus programs (027, 057, 063, and 564) to easily manage the statutory responsibilities of the programs and the cash fund appropriations among programs.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	5,083,365	5,440,505	5,960,405	5,838,784
Cash	7,805,310	7,574,522	7,550,141	7,730,789
Federal	3,792,435	3,116,220	2,677,685	2,130,915
Revolving	414,596	243,456	251,912	2,912,837
Total Operations	17,095,706	16,374,703	16,440,143	16,281,367
STATE AID:				
General	398,302	452,245	660,060	1,032,237
Cash	22,900	46,652	71,322	
Federal	202,530	705,449	894,818	1,168,740
Total State Aid	623,732	1,204,346	1,626,200	2,345,387
TOTAL FUNDS:				
General	5,481,667	5,892,750	6,620,465	6,871,021
Cash	7,828,210	7,621,174	7,621,463	8,462,098
Federal	3,994,965	3,821,669	3,572,503	4,081,577
Revolving	414,596	243,456	251,912	286,101
TOTAL EXPENDITURES:	17,719,438	17,579,049	18,066,343	19,700,797
FTEs	0	0	0	0

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 027: ADMINISTRATION/SHARED SERVICES

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,078,272	1,226,987	1,663,210	1,756,970
Cash	1,098,999	1,105,633	940,555	1,092,503
Federal	828,066	679,481	237,566	245,921
Revolving	414,596	243,456	251,912	286,101
Total Operations	3,419,933	3,255,557	3,093,243	3,381,495
FTEs	36.33	32.9	31.78	28.02

AGENCY IS DEPARTMENT OF AGRICULTURE

PROGRAM 057: FOOD SAFETY AND CONSUMER PROTECTION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,297,524	1,380,305	1,430,180	1,576,111
Cash	1,948,110	1,782,054	2,105,248	2,202,382
Federal	226,687	371,973	328,538	195,066
Revolving				
Total Operations	3,472,321	3,534,332	3,863,966	3,973,559
FTEs	38.21	40.12	43.01	40.99

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/OPERATIONS

PROGRAM PURPOSE

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

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

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,032,222	2,099,409	2,271,772	2,004,255
Cash	3,932,036	3,924,066	3,857,401	3,981,911
Federal	1,615,137	1,728,156	1,819,167	2,032,663
Revolving				
Total Operations	7,579,395	7,751,631	7,948,340	8,018,829
FTEs	64.82	66.54	69.78	64.88

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/AID

PROGRAM PURPOSE

The Animal Plant Health Protection program includes an aid portion comprised of:

- Veterinary Incentive Program;
- Buffer Strip Incentive Program;
- Noxious Weed Program (Nebraska Noxious Weed and Invasive Weed Initiative, assisting Weed Management Areas).

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	397,729	452,245	660,060	737,460
Cash				
Federal				
Revolving				
Total State Aid	397,729	452,245	660,060	737,460
FTEs				

AGENCY 18 – DEPARTMENT OF AGRICULTURE

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

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	2,429,951	2,551,654	2,931,832	2,741,715
Cash	3,932,036	3,924,066	3,857,401	3,981,911
Federal	1,615,137	1,728,156	1,819,167	2,032,663
Revolving				
TOTAL	7,977,124	8,203,876	8,608,400	8,756,289

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT/OPERATIONS AND AID

PROGRAM PURPOSE

Agriculture Promotion and Development (AP&D) has an overarching mission to identify and develop opportunities to enhance the profitability of agriculture and to stimulate ag-related economic development across the state. AP&D strives to be successful in this mission by concentrating on activities which help Nebraska producers of agricultural products produce, market, and sell these items in a profitable manner. Ag Promotion and Development works cooperatively with farmers and ranchers, agribusinesses, academic institutions, governmental entities and industry associations representing the diversity of Nebraska's agricultural industry. Subprograms are the Farm Mediation Program, the Beginning Farmer Program (Next Gen), agricultural product checkoff programs such as Poultry and Egg Development, Potato Checkoff, Nebraska Aquaculture Board, Nebraska Grape and Wine Board, and Craft Brewery Board, the Agriculture Development Program, international trade, and Market News.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	675,347	733,804	595,243	796,226
Cash	826,165	762,768	646,937	1,185,301
Federal	1,122,545	336,611	292,413	439,187
Revolving				
Total Operations	2,624,057	1,833,183	1,534,593	2,420,714
STATE AID:				
General	573			
Cash	22,900	46,652	71,322	
Federal	202,530	705,449	894,818	1,168,740
Total State Aid	226,003	752,101	966,140	1,168,740
TOTAL FUNDS:				
General	675,920	733,804	595,243	796,226
Cash	849,065	809,420	718,259	1,185,301
Federal	1,325,075	1,042,060	1,187,231	1,607,927
Revolving	0	0	0	0
TOTAL	2,850,060	2,585,284	2,500,733	3,589,454
FTEs	9.67	9.19	7.96	

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20750: NOXIOUS WEED CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-958

REVENUE SOURCES: Pesticide registration fee, \$30.

PERMITTED USES: The Nebraska Department of Agriculture may expend funds to defray the costs of administering the Noxious Weed Control Act (2-945.01 – 2-970).

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	59,345	167,541	165,451	265,011
Revenue:				
Fee revenue	396,020	398,799	429,485	425,943
Interest/miscellaneous	3,381	3,886	4,545	4,817
Total Revenue	399,401	402,685	802,086	425,760
Expenditures:				
Personal Services	239,807	326,386	282,479	268,112
Operating	17,287	78,390	51,991	80,046
Total Expenditures	257,094	404,776	334,470	348,158
ENDING BALANCE	<u>167,541</u>	<u>165,451</u>	<u>265,011</u>	<u>342,613</u>
HIGHEST MONTH-ENDING BALANCE:	284,243	294,067	465,116	465,593
LOWEST MONTH-ENDING BALANCE:	44	51,347	144,253	158,638

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20755: NOXIOUS WEED/INVASIVE SPECIES
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-958.01

REVENUE SOURCES: Transfers authorized by the Legislature.

PERMITTED USES: Carrying out provisions of the Noxious Weed Control Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	14,144	9	9	1
Revenue:				
Fee revenue				
Interest	80	0	0	
Total Revenue	80	0	0	0
Expenditures:				
Personal Services				
Operating	14,213	0	9	
Total Expenditures	14,213	0	9	0
ENDING BALANCE	<u>10</u>	<u>9</u>	<u>1</u>	<u>1</u>
HIGHEST MONTH-ENDING BALANCE:	12,951	9	9	1
LOWEST MONTH-ENDING BALANCE:	9	9	1	1

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20760: TRACTOR PERMIT CASH FUND
EXPENDED IN PROGRAM 057

STATUTORY AUTHORITY: Section 2-2705.01

REVENUE SOURCES: A \$50 fee is levied upon persons wishing to have a test permit to sell or dispose of tractors in Nebraska.

PERMITTED USES: Used by the Department of Agriculture in the administration of parts of Sec.2-2701-2-2711.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	7,494	2,443	1,469	2,414
Revenue:				
Fee revenue	2,500	1,950	1,000	2,300
Interest/miscellaneous	95	40	20	33
Total Revenue	2,595	1,990	1,020	2333
Expenditures:				
Operating	7,646	2,964	76	16
Total Expenditures	7,646	2,964	76	16
ENDING BALANCE	<u>2,443</u>	<u>1,469</u>	<u>2,414</u>	<u>4,732</u>
HIGHEST MONTH-ENDING BALANCE:	6,872	2,752	1,564	3,832
LOWEST MONTH-ENDING BALANCE:	270	270	1,466	1,566

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20780: WEED BOOK CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 81-201

REVENUE SOURCES: The Weed Book Cash Fund receives funds from the sale of the Weeds of the Great Plains book sold by the Nebraska Department of Agriculture with 75% of sales go to the Weed Book Cash Fund, 25% to the Noxious Weed Cash Fund. In FY19-20 a new book was printed resulting in a large operating cost for that year. Price for the new book was raised from \$22.50 for pick-up and \$25.00 for shipment via USPS to \$32.50 for pick-up and \$35.00 for shipment via USPS in FY20-21.

PERMITTED USES: Funds are used to defray the cost of publishing, preparing, and distributing the Weeds of the Great Plains book.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	84,094	88,571	4,100	8,702
Revenue:				
Fee revenue	6,775	9,666	13,640	8,656
Interest/miscellaneous	2,055	1,411	95	143
Total Revenue	8,830	11,077	13,735	8,799
Expenditures:				
Personal Services				
Operating	4,353	95,547	9,132	6,514
Total Expenditures	4,353	95,547	9,132	6,514
ENDING BALANCE	<u>88,571</u>	<u>4,100</u>	<u>8,760</u>	<u>11,006</u>
HIGHEST MONTH-ENDING BALANCE:	83,324	3,113	8,410	11,006
LOWEST MONTH-ENDING BALANCE:	87,598	71,873	3,207	7,689

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20790: PESTICIDE ADMINISTRATION CASH FUND
EXPENDED IN PROGRAMS 027 & 063

STATUTORY AUTHORITY: Section 2-2627

REVENUE SOURCES:

- Pesticide product registration fee: \$25 (2-2634). The registration fee was increased from \$15 to \$25 by LB90 (2021).
- Pesticide dealer license: \$25 (2-2635). A \$10 fee for a duplicate dealer license was removed by LB320 (2019).
- Late fees: 25% of the fee due and owing per month, not to exceed 100% of the fee (2-2634, 2-2635)
- Aerial Applicator: An application for an initial or renewal aerial pesticide business license fee of \$100 (2-2656).

PERMITTED USES: Defraying the costs related to administering sec. 2-2622 - 2-2655 of the Nebraska Pesticide Act. The intent of the Pesticide Act is to regulate, in the public interest, the labeling, distribution, storage, transportation, use, and disposal of pesticides for the protection of human health and the environment.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	194,039	153,594	134,428	121,157
Revenue:				
Fee revenue	255,438	251,472	275,379	510,220
Interest/miscellaneous	4,442	3,222	10,752	3,449
Total Revenue	259,880	254,694	286,131	513,699
Expenditures:				
Personal Services	223,221	202,121	210,617	305,253
Operating	67,617	71,686	88,785	88,646
Total Expenditures	290,838	273,807	299,402	393,898
ENDING BALANCE	<u>153,594</u>	<u>134,428</u>	<u>121,157</u>	<u>240,958</u>
HIGHEST MONTH-ENDING BALANCE:	265,167	204,999	203,251	339,798
LOWEST MONTH-ENDING BALANCE:	100,212	64,719	50,904	52,579

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 20810: COMMERCIAL FEED ADMINISTRATION CASH FUND
 EXPENDED IN PROGRAMS 027, 063 & 564**

STATUTORY AUTHORITY: Section 54-857

REVENUE SOURCES:

- An inspection fee not to exceed \$.15/ton on all commercial feed distributed in Nebraska (54-856). Actual rate levied is \$.06/ton, established in Title 25, sec. 3 of the Nebraska Administrative Code.
- For feed sold in packages of ten pounds or less, an annual fee not to exceed \$25 (54-856). The actual rate levied is \$25/year.
- There is an annual licensing fee of \$15 (54-850).

PERMITTED USES: Defraying costs associated with administering the Commercial Feed Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	482,064	259,129	99,975	188,749
Revenue:				
Fee revenue	957,635	1,017,474	948,769	1,016,250
Interest/miscellaneous	9,319	12,356	155,460	4,803
Total Revenue	966,954	1,029,830	1,104,229	1,021,053
Expenditures:				
Personal Services	846,189	860,163	798,011	731,903
Operating	343,700	328,822	217,444	279,197
Total Expenditures	1,189,889	1,188,985	1,015,455	1,011,100
ENDING BALANCE	<u>259,129</u>	<u>99,975</u>	<u>188,749</u>	<u>198,703</u>
HIGHEST MONTH-ENDING BALANCE:	611,520	414,909	339,951	463,648
LOWEST MONTH-ENDING BALANCE:	259,645	52,436	2,340	93,935

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20820: FERTILIZERS AND SOIL CONDITIONERS ADMINISTRATIVE FUND
EXPENDED IN PROGRAMS 027 & 063

STATUTORY AUTHORITY: Section 81-2,162.27

REVENUE SOURCES:

- Inspection fee not to exceed \$.15/ton, fee currently levied is \$.10/ton. Minimum payment of \$5 for each period if only tonnage is reported (81-2,162.06).
- Licensing fee, commercial fertilizers producers: \$15/annually (81-2,162.23).
- Licensing fee, agricultural lime producers: \$5/annually (2-4322).

PERMITTED USES: Defraying the expenses of administering the Nebraska Commercial Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials Act. The fund may also be used to defray costs incurred by the department directly related to administrative and budgetary support of the Healthy Soils Task Force pursuant to sections [2-401](#) to [2-404](#), except that no more than ten thousand dollars may be expended by the department from the fund for such purpose. Until January 1, 2020, the fund may also be used to defray all reasonable and necessary costs related to the implementation of the Nebraska Hemp Farming Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	483,353	63,188	16,921	83,555
Revenue:				
Fee revenue	127,985	494,995	545,964	526,076
Interest/miscellaneous	8,623	4,863	13,514	7,261
Total Revenue	136,608	499,858	559,478	533,337
Expenditures:				
Personal Services	420,623	416,201	413,163	286,819
Operating	136,150	129,924	79,862	105,899
Total Expenditures	556,773	546,125	493,025	392,718
ENDING BALANCE	<u>63,188</u>	<u>16,921</u>	<u>83,555</u>	<u>224,174</u>
HIGHEST MONTH-ENDING BALANCE:	428,668	279,172	309,921	344,891
LOWEST MONTH-ENDING BALANCE:	107,468	17,164	83,500	224,174

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 20830: NEBRASKA POULTRY AND EGG DEVELOPMENT
 UTILIZATION AND MARKETING FUND
 EXPENDED IN PROGRAM 564**

STATUTORY AUTHORITY: Section 2-3408

REVENUE SOURCES:

- Egg fee not to exceed \$.05 per case of all commercial eggs sold through commercial channels (2-3408).
- Imported egg fee not to exceed \$.05 per case (2-3408).
- Turkey fee not to exceed \$.03 per turkey raised in the state (2-3408).

The amount currently levied is:

- Egg and import egg fee: \$.03/case
- Turkey fee: \$.02/ tom, \$.015/ hen.

This levy has remained stable since July 1, 1978.

PERMITTED USES: Administering the Nebraska Poultry and Egg Resources Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	97,584	90,231	105,473	138,134
Revenue:				
Fee revenue	102,726	100,499	100,747	83,157
Interest/miscellaneous	10,412	2,705	9,778	9,767
Total Revenue	113,138	103,204	110,525	92,923
Expenditures:				
Personal Services				
Operating	120,491	87,962	77,864	124,917
Total Expenditures	120,491	87,962	77,864	124,917
ENDING BALANCE	<u>90,231</u>	<u>105,473</u>	<u>138,134</u>	<u>106,140</u>
HIGHEST MONTH-ENDING BALANCE:	139,291	138,219	171,936	163,110
LOWEST MONTH-ENDING BALANCE:	89,887	105,129	131,006	106,140

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20840: NEBRASKA AGRICULTURAL PRODUCTS MARKETING CASH FUND
EXPENDED IN PROGRAMS 057, 063 & 564

STATUTORY AUTHORITY: Section 81-2,164.03

REVENUE SOURCES: Accepting funds or fees from any source in carrying out the Nebraska Agricultural Products Act.

PERMITTED USES: Marketing activities set forth in the Nebraska Agricultural Products Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	11,427	70,309	25,087	14,063
Revenue:				
Fee revenue	284,356	214,215	139,743	57,850
Interest/miscellaneous	8,940	774	184	61
Total Revenue	293,296	214,989	139,927	57,911
Expenditures:				
Personal Services	128,232	129,146	69,427	41,514
Operating	106,181	123,534	80,894	18,114
Total Expenditures	234,413	252,680	150,321	59,628
ENDING BALANCE	<u>70,309</u>	<u>25,087</u>	<u>14,063</u>	<u>12,346</u>
HIGHEST MONTH-ENDING BALANCE:	86,625	68,727	38,477	12,346
LOWEST MONTH-ENDING BALANCE:	7,164	12,867	1,403	2,395

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20850: SOIL AND PLANT ANALYSIS LABORATORY CASH FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 2-3110

REVENUE SOURCES: Initial and annual renewal fee for registering soil and plant analysis laboratories, \$100.

PERMITTED USES: Enforcing provisions of the Nebraska Soil and Plant Analysis Laboratory Act, including inspecting labs at least once every two years.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,246	1,673	2,207	3,034
Revenue:				
Fee revenue	400	500	800	1,000
Interest/miscellaneous	30	41	39	48
Total Revenue	430	541	839	1,048
Expenditures:				
Personal Services				
Operating	3	4	15	19
Total Expenditures	3	4	15	19
ENDING BALANCE	<u>1,673</u>	<u>2,210</u>	<u>3,034</u>	<u>4,063</u>
HIGHEST MONTH-ENDING BALANCE:	1,588	2,125	2,949	4,063
LOWEST MONTH-ENDING BALANCE:	1,260	1,888	2,425	3,149

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20870: STATE APIARY CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 81-2,174

REVENUE SOURCES: Apiary inspection fee: Not to exceed \$200 for inspection of colonies of 250 or less, \$250 for inspection of colonies of 251 through 500, \$350 for the inspection of colonies of 501 to 1,000, and \$450 for the inspection of colonies of greater than \$1,001 (81-2,174).

PERMITTED USES: Defraying costs associated with the Nebraska Apiary Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,444	0	219	197
Revenue:				
Fee revenue		300		150
Interest/miscellaneous	24	2	3	3
Total Revenue	24	302	3	153
Expenditures:				
Personal Services				208
Operating	1,468	83	26	16
Total Expenditures	1,468	83	26	224
ENDING BALANCE	<u>0</u>	<u>219</u>	<u>197</u>	<u>126</u>
HIGHEST MONTH-ENDING BALANCE:	1,316	220	219	347
LOWEST MONTH-ENDING BALANCE:	0	73	197	126

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 20890: PURE FOOD CASH FUND
EXPENDED IN PROGRAMS 027 & 057

STATUTORY AUTHORITY: Section 81-2,291

REVENUE SOURCES: The Pure Food Cash Fund receives revenue from permit and inspection fees charged to food establishments as defined by 81-2,245.01. In addition, late fees can be assessed on establishments that have been in operation without notifying the regulatory authority or for being late in paying inspection fees (81-2,270).

PERMITTED USES: To defray the costs of administering the Pure Food Act, which governs the inspection of food establishments and food processing plants.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	62,832	90,481	177,662	264,251
Revenue:				
Fee revenue	954,461	923,215	1,022,769	984,816
Interest/miscellaneous	7,797	8,611	8,130	8,283
Total Revenue	962,258	931,826	1,030,899	1,007,599
Expenditures:				
Personal Services	736,074	614,752	738,907	764,153
Operating	198,534	229,894	205,403	295,686
Total Expenditures	934,608	844,646	944,310	1,059,839
ENDING BALANCE	<u>90,481</u>	<u>177,662</u>	<u>264,105</u>	<u>211,865</u>
HIGHEST MONTH-ENDING BALANCE:	555,727	592,443	783,804	786,568
LOWEST MONTH-ENDING BALANCE:	73,275	247,987	262,426	211,851

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21780: NEBRASKA SEED ADMINISTRATIVE CASH FUND
EXPENDED IN PROGRAMS 027 & 063

STATUTORY AUTHORITY: Section 81-2,147.11

REVENUE SOURCES: Registration of seed firms: \$25-\$750/annually (81-2,147.10)

PERMITTED USES: Administration of the Nebraska Seed Law, which authorizes Nebraska Department of Agriculture to sample, inspect, analyze and test agricultural, vegetable, and flower seed sold within this state for sowing purposes.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	141	50,097	100,748	145,508
Revenue:				
Fee revenue	50,629	51,488	51,369	50,170
Interest/miscellaneous	2,550	1,566	1,013	2,282
Total Revenue	53,179	53,054	52,382	53,452
Expenditures by Program:				
Personal Services	2,083		5,019	20,504
Operating	1,140	2,404	2,602	15,447
Total Expenditures	3,223	2,404	7,621	35,950
ENDING BALANCE	<u>50,097</u>	<u>100,748</u>	<u>145,509</u>	<u>163,282</u>
HIGHEST MONTH-ENDING BALANCE:	50,018	100,668	147,247	174,303
LOWEST MONTH-ENDING BALANCE:	15	49,227	26,200	136,172

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21790: PLANT PROTECTION AND PLANT PEST CASH FUND
 EXPENDED IN PROGRAM 063**

STATUTORY AUTHORITY: Section 2-10,117

REVENUE SOURCES: Nursery stock distributor license, first acre: \$115-\$140. Fee for additional acres: \$5-\$6. Fee for distribution without obtaining a license: 25% of the fee per month up to 100% of the license fee. Inspections: \$24-\$27 per hour, \$.42-\$.5 per mile. Phytosanitary or export certificates: \$30-\$40 per certificate + \$7-\$10 for taking an application by telephone. Corn borer quarantine certification license: \$50-\$65 annually. European corn borer certificate: \$6.25-\$10 for packet of 25. Quarantine compliance agreements: \$50-\$65 per agreement.

PERMITTED USES: Defraying costs associated with the Plant Protection and Plant Pest Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	338,728	383,938	442,825	401,102
Revenue:				
Fee revenue	443,312	391,173	392,052	370,836
Interest/miscellaneous	16,741	64,020	38,298	32,009
Total Revenue	460,053	455,193	430,350	402,845
Expenditures:				
Animal and Plant Health (063)	414,844	396,305	472,073	476,100
Total Expenditures	414,844	396,305	472,073	476,100
ENDING BALANCE	<u>383,938</u>	<u>442,826</u>	<u>401,102</u>	<u>372,847</u>
HIGHEST MONTH-ENDING BALANCE:	383,537	441,894	406,886	406,359
LOWEST MONTH-ENDING BALANCE:	254,235	295,470	314,869	327,015

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21800: AGRICULTURAL PRODUCTS MARKETING
INFORMATION CASH FUND
EXPENDED IN PROGRAMS 027 & 564

STATUTORY AUTHORITY: Section 81-2,164.03

REVENUE SOURCES: Fees or charges related to the sale of publications or services provided by the Department of Agriculture, pursuant to sections 81-201(3) and 81-2,163 to 81-2,164.03. This allows the department to serve as an information bureau in reference to the state’s resources, industries and development and to assemble data relating to the resources and industries of the state. Beginning in FY03-04 this fund is also used to collect service fees from livestock auction markets that participate in the market news program.

PERMITTED USES: Covering the cost of collecting, publishing, and distributing information for the purposes of 81-201, 81-2,163 and 81-2,164.03.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	22,781	30,684	11,379	49,903
Revenue:				
Fee revenue	22,298	23,585	22,416	21,890
Interest/miscellaneous	20,281	3,649	43,070	769
Total Revenue	42,579	27,234	65,486	22,659
Expenditures:				
Shared Services (27)	2,482		17	223
Ag Promotion & Dev (564)	32,193	46,539	26,945	28,675
Total Expenditures	34,675	46,539	26,962	28,898
ENDING BALANCE	<u>30,684</u>	<u>11,379</u>	<u>49,903</u>	<u>43,665</u>
HIGHEST MONTH-ENDING BALANCE:	53,768	48,835	70,104	59,796
LOWEST MONTH-ENDING BALANCE:	8,721	11,369	10,000	43,659

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21810: PURE MILK CASH FUND
EXPENDED IN PROGRAMS 027 & 057

STATUTORY AUTHORITY: Section 2-3976

REVENUE SOURCES:

- Milk processing plan, annual fees: \$100-\$1,000.
- Receiving station fee: \$200.
- Plant fabricating fee: \$300.
- Milk distributor fee: 150.
- Transfer station: \$100
- Milk tank truck cleaning facility: \$100
- Bulk milk hauler: \$25
- Field representative: \$25
- Inspection fees: Raw milk - \$.014/cwt; Milk produced by a milk plant: \$.105/cwt; Components of milk processed at a milk plant: .0070/cwt.

PERMITTED USES: Defraying costs associated with the Nebraska Milk Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	56,284	33,926	33,762	73,057
Revenue:				
Fee revenue	241,826	281,539	270,548	261,496
Interest/miscellaneous	1,084	669	637	984
Total Revenue	242,910	282,208	271,185	261,496
Expenditures:				
Shared Services (027)	96,125	100,806	41,964	103,130
Food Safety & Consumer Protection (057)	169,142	181,566	189,926	186,967
Total Expenditures	265,267	282,372	231,890	290,097
ENDING BALANCE	<u>33,926</u>	<u>33,762</u>	<u>73,057</u>	<u>45,440</u>
HIGHEST MONTH-ENDING BALANCE:	60,959	45,755	73,613	94,698
LOWEST MONTH-ENDING BALANCE:	27,673	10,642	24,946	45,440

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21815: NEBRASKA HEMP PROGRAM FUND
 EXPENDED IN PROGRAM 063**

STATUTORY AUTHORITY: Section 2-509

REVENUE SOURCES:

Fees (2-508)	Minimum fee	Maximum fee
Cultivator, processor-handler and broker license application fee	\$100	\$150
Cultivator site registration fee	\$100/site	\$600
Processor-handler site registration fee	\$800/site	\$1,200
Site modification fee	\$50	\$75

PERMITTED USES: To cover costs related to administering the Nebraska Hemp Farming Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	41,713	56,232
Revenue:				
Fee revenue		78,400	118,575	73,335
Interest/miscellaneous		470	1,556	1,026
Total Revenue	0	78,870	120,131	74,361
Expenditures:				
Animal & Plant Health (063)		37,159	105,611	104,616
Total Expenditures	0	37,159	105,611	104,616
ENDING BALANCE	<u>0</u>	<u>41,713</u>	<u>56,232</u>	<u>25,977</u>
HIGHEST MONTH-ENDING BALANCE:	0	43,869	69,533	96,750
LOWEST MONTH-ENDING BALANCE:	0	6,682	33,734	25,977

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21820: LIVESTOCK AUCTION MARKET FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Sections 54-1172, 54-1173

REVENUE SOURCES:

- Veterinary inspection at auction (54-1180) – Guaranteed daily minimum \$25
- Livestock or poultry establishment license (54-1904): \$50/annually
- Rendering establishment (54-1904): \$300/annually
- Livestock dealer (54-1704): \$50/annually
- Livestock auction market license fee (54-1165): \$150/annually
- Pet feed establishment fee (54-1904): \$300/annually

PERMITTED USES: Salaries and expenses of employees, costs of hearings and other administrative costs resulting from the Livestock Auction Market Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	166,093	181,338	198,521	205,343
Revenue:				
Fee revenue	749,473	720,469	756,805	786,682
Interest/miscellaneous	4,832	5,158	3,779	3,347
Total Revenue	754,305	725,627	760,584	790,029
Expenditures:				
Animal & Plant Health (063)	739,059	708,443	753,761	856,750
Total Expenditures	739,059	708,443	753,761	856,750
ENDING BALANCE	<u>181,388</u>	<u>198,521</u>	<u>207,092</u>	<u>140,371</u>
HIGHEST MONTH-ENDING BALANCE:	235,870	263,223	278,553	247,387
LOWEST MONTH-ENDING BALANCE:	150,358	179,804	203,842	140,371

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21840: NEBRASKA POTATO DEVELOPMENT FUND
 EXPENDED IN PROGRAM 564**

STATUTORY AUTHORITY: Section 2-1808

REVENUE SOURCES: Potato taxes (2-1807): Not to exceed \$.02/cwt. Current levy: \$.01/cwt.

PERMITTED USES: Expenses related to the Potato Development Act and the promotion of the potato and industry.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	195,638	172,677	143,514	179,674
Revenue:				
Fee revenue	70,144	77,465	71,314	90,022
Interest/miscellaneous	4,809	4,888	2,854	2,319
Total Revenue	74,953	82,353	74,168	92,341
Expenditures:				
Ag Promotion and Dev (564)	97,914	111,514	38,009	186,585
Total Expenditures	97,914	111,514	38,009	186,585
ENDING BALANCE	<u>172,677</u>	<u>143,514</u>	<u>179,674</u>	<u>85,430</u>
HIGHEST MONTH-ENDING BALANCE:	249,047	245,688	206,501	193,510
LOWEST MONTH-ENDING BALANCE:	172,139	143,248	179,125	85,430

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21850: DOMESTICATED CERVINE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 54-2320

REVENUE SOURCES: Domesticated cervine animal facility permit: \$10 - \$200/annually (54-2306). Current levy: \$2.50/animal with a minimum fee of \$25 and a maximum fee of \$200 annually.

There is an inspection fee to occur every three years after the initial inspection with the statutory authority to levy fees to cover the cost of inspection (54-2308). The current levy is \$3/animal with a minimum fee of \$25 and a maximum fee of \$300.

PERMITTED USES: Defray the cost of the Domesticated Cervine Act, which authorizes NDA to develop rules and regulations necessary to control disease, importation, identification, permitting, containment, and escape of domesticated cervine.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	5,504	8,021	11,690	12,548
Revenue:				
Fee revenue	4,171	3,645	4,402	3,430
Interest/miscellaneous	178	228	207	197
Total Revenue	4,349	3,873	4,609	3,627
Expenditures:				
Animal & Plant Health (063)	1,831	204	3,751	1,997
Total Expenditures	1,831	204	3,751	1,997
ENDING BALANCE	<u>8,021</u>	<u>11,690</u>	<u>12,548</u>	<u>14,178</u>
HIGHEST MONTH-ENDING BALANCE:	8,554	11,690	14,712	14,406
LOWEST MONTH-ENDING BALANCE:	5,529	8,076	11,890	12,261

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21870: WEIGHTS AND MEASURES ADMINISTRATIVE FUND
EXPENDED IN PROGRAM 057

STATUTORY AUTHORITY: Section 89-1,100

REVENUE SOURCES: One time permit fees and laboratory testing fees, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices, and meters. NDA may set fees based upon program fund appropriations. Fee revenue shall not be greater than 107% of program fund appropriations and the year-end cash balance shall not be greater than 17% of the program cash fund appropriation.

PERMITTED USES: Defray the costs associated with administering sections 89-183 to 89-1,103 of the Weights and Measures Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	366,306	448,247	620,572	559,315
Revenue:				
Fee revenue	1,042,157	1,020,517	1,058,242	1,061,705
Interest/miscellaneous	27,751	25,350	14,510	13,604
Total Revenue	1,069,908	1,045,867	1,072,752	1,075,309
Expenditures:				
Food & Consumer Prot. (057)	987,966	873,541	1,134,009	1,210,194
Total Expenditures	987,966	873,541	1,134,009	1,210,194
ENDING BALANCE	<u>448,247</u>	<u>620,572</u>	<u>559,315</u>	<u>424,431</u>
HIGHEST MONTH-ENDING BALANCE:	1,080,285	1,166,163	1,214,531	1,209,312
LOWEST MONTH-ENDING BALANCE:	449,795	620,962	560,737	425,111

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21885: AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 81-2,293

REVENUE SOURCES: “The department shall develop an equitable system of billing and charges for the laboratory testing services. Such charges shall reflect, as nearly as practicable, the actual costs incurred in performing the services.” – 81-2,293

PERMITTED USES: Laboratory testing services authorized by this section shall not be performed beyond the scope of the Department of Agriculture's statutory authority and shall be limited to one or more of the following: (a) Acts of terrorism, natural disaster, or other public health or agricultural emergency; (b) testing performed in accordance with intergovernmental agreements for laboratory testing services; and (c) testing performed in connection with validation studies for analytical techniques and methods developed by entities whose function is establishing or approving official laboratory analytical standards.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	10	1,672	1,709	2,460
Revenue:				
Fee revenue			721	
Interest/miscellaneous	32	38	41	36
Total Revenue	32	38	762	36
Expenditures:				
Operating	-1,629	0	13	10
Total Expenditures	-1,629	0	13	10
ENDING BALANCE	<u>1,672</u>	<u>1,709</u>	<u>2,460</u>	<u>2,486</u>
HIGHEST MONTH-ENDING BALANCE:	1,673	1,710	6,811	2,486
LOWEST MONTH-ENDING BALANCE:	11	1,676	2,437	2,458

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21889: AGRICULTURAL SUPPLIERS LEASE PROTECTION CASH FUND
 EXPENDED IN PROGRAM 564**

STATUTORY AUTHORITY: Section 2-5508

REVENUE SOURCES: The purpose of the Agricultural Supplier Lease Protection Act is to establish a system for fair resolution of lease disputes that may arise between a railroad property owner and agribusiness tenants to guard against unreasonable lease renewal terms or unjust lease termination. It is possible for revenue and expenses to occur at any time, even though there has not been any activity in the past several years.

PERMITTED USES: Administration of the act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Fee revenue				
Interest				
Total Revenue	0	0	0	0
Expenditures:				
Personal Services				
Operating				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ENDING BALANCE

HIGHEST MONTH-ENDING BALANCE

LOWEST MONTH-ENDING BALANCE

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21950: BUFFER STRIP INCENTIVE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-5106

REVENUE SOURCES: From the fee of \$160 for each pesticide registered, \$50 is earmarked for the Buffer Strip Incentive Cash Fund (2-2634).

PERMITTED USES: Maintain the buffer strip program and to pay for expenses related to the program, including necessary expenses in carrying out the Buffer Strip Act. The annual cost of administering the buffer strip program shall not exceed 10% of the total annual proceeds credited to the Buffer Strip Incentive Fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	282,016	235,046	309,045	516,656
Revenue:				
Fee revenue	731,536	790,919	849,480	707,120
Interest/miscellaneous	9,437	8,369	27,299	9,408
Total Revenue	740,973	799,288	876,779	716,528
Expenditures:				
Personal Services	32,066	34,236	36,457	22,421
Operating	755,877	691,053	632,711	708,887
Total Expenditures	787,943	725,289	669,168	731,308
ENDING BALANCE	<u>235,046</u>	<u>309,045</u>	<u>516,656</u>	<u>501,876</u>
HIGHEST MONTH-ENDING BALANCE:	664,467	561,039	952,267	880,680
LOWEST MONTH-ENDING BALANCE:	91,346	235,749	355,524	501,876

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21960: COMMERCIAL DOG AND CAT OPERATOR INSPECTION CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 54-635

REVENUE SOURCES:

- Facility license fee for a facility not housing dogs or cats: \$175/annually.
- Facility licensing fees for facilities range from \$125-\$2,100/annually with fee levied determined by the count of dogs and cats (54-627)

PERMITTED USES: To carry out regulatory and administrative functions related to the Commercial Cat and Dog Operator Inspection Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	111,108	101,130	118,258	133,007
Revenue:				
Fee revenue	452,652	421,977	434,692	428,652
Interest/miscellaneous	7,476	715	7,359	2,115
Total Revenue	460,128	422,692	442,051	430,880
Expenditures:				
Personal Services	356,628	341,670	335,151	311,412
Operating	113,478	63,895	92,149	64,030
Total Expenditures	470,106	405,565	427,300	375,442
ENDING BALANCE	<u>101,130</u>	<u>118,258</u>	<u>133,007</u>	<u>188,444</u>
HIGHEST MONTH-ENDING BALANCE:	177,317	170,430	179,802	244,392
LOWEST MONTH-ENDING BALANCE:	5,036	18,586	20,873	76,989

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21970: WINERY AND GRAPE PRODUCERS’ PROMOTIONAL CASH FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 53-304

REVENUE SOURCES:

- \$20 for every 160 gallons of juice produced or received by a winery (53-304)
- Shipping license of \$500/year (53-124.01)
- Excise tax of \$.01/lb of grapes sold through all commercial channels in Nebraska or delivered in Nebraska (2-5602; 2-5603).

PERMITTED USES: To develop and maintain programs for the research and advancement of the growing, selling, marketing, and promotion of grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry. Such expenditures may include, but are not limited to, all necessary funding for the employment of experts in the fields of viticulture and enology, as deemed necessary by the board, and programs aimed at improving the promotion of all varieties of wines, grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	200,195	280,734	369,810	441,521
Revenue:				
Fee revenue	316,660	349,326	398,482	421,082
Interest/miscellaneous	4,996	6,311	5,586	4,302
Total Revenue	321,656	355,637	404,068	425,384
Expenditures:				
Ag Promotion & Dev (564)	241,117	266,561	332,356	648,969
Total Expenditures	241,117	266,561	332,356	648,969
ENDING BALANCE	<u>280,734</u>	<u>369,810</u>	<u>441,521</u>	<u>217,935</u>
HIGHEST MONTH-ENDING BALANCE:	359,537	410,684	498,386	424,961
LOWEST MONTH-ENDING BALANCE:	130,308	208,005	302,787	150,861

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21980: NEBRASKA BEER INDUSTRY PROMOTION FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 53-504

REVENUE SOURCES:

- Annual License: \$250 (53-124)
- Annual shipping license: \$1,000 (53-123.15)

PERMITTED USES: To develop and maintain programs for the research and advancement of the beer brewing process, the marketing and promotion of the beer industry in Nebraska, and the marketing and promotion of agricultural products and their byproducts grown and produced in Nebraska for use in the beer industry.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	137,845	125,256	173,871	213,580
Revenue:				
Fee revenue	124,750	113,250	132,250	134,250
Interest/miscellaneous	2,562	3,007	2,473	2,726
Total Revenue	127,312	116,257	134,723	136,976
Expenditures:				
Personal Services				
Operating	139,901	67,643	95,013	118,149
Total Expenditures	139,901	67,643	95,013	118,149
ENDING BALANCE	<u>125,256</u>	<u>173,871</u>	<u>213,580</u>	<u>232,407</u>
HIGHEST MONTH-ENDING BALANCE:	169,556	193,768	222,923	234,942
LOWEST MONTH-ENDING BALANCE:	66,011	112,381	124,385	136,422

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 51810: MANAGEMENT SERVICES EXPENSE REVOLVING FUND
EXPENDED IN PROGRAM 027

STATUTORY AUTHORITY: Section 81-201.04

REVENUE SOURCES: Actual costs incurred on behalf of or for such services to any board, commission, or political subdivision of the state or any other agency of the state or federal government (81-201.04)

PERMITTED USES: Defraying costs incurred on behalf of or for such services to any board, commission, or political subdivision of the state or any other agency of the state or federal government.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	236,750	115,824	127,110	94,303
Revenue:				
Fee revenue	288,595	247,116	215,819	276,462
Interest/miscellaneous	5,254	7,626	3,286	3,479
Total Revenue	293,849	254,742	219,105	279,941
Expenditures:				
Personal Services	375,948	222,040	226,941	250,966
Operating	38,648	21,416	24,971	35,135
Total Expenditures	414,596	243,456	251,912	286,101
ENDING BALANCE	<u>115,824</u>	<u>127,110</u>	<u>94,303</u>	<u>88,143</u>
HIGHEST MONTH-ENDING BALANCE:	435,673	1,290,122	1,105,479	1,241,380
LOWEST MONTH-ENDING BALANCE:	90,222	116,842	85,424	93,009

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

DIRECTOR: Kelly Lammers
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402-471-2171

**LEGISLATIVE
FISCAL OFFICE:**

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AGENCY DESCRIPTION

The State of Nebraska has chartered and supervised financial institutions since 1889. The Department of Banking and Finance is a regulatory agency which enforces statutes pertaining to the state’s financial industries to ensure compliance and to provide for public protection with sound financial institutions. The Department includes the Financial Institutions Division which supervises Nebraska’s depository and consumer financial services institutions, and the Securities Bureau which is responsible for the registration and regulation of securities sold in the state, as well as the entities and persons engaged in their sale. The revenue to operate the Department is derived primarily from the registration of securities, financial institution examination fees, a financial institution asset assessment, as well as licensing and application fees. The director of the Department is appointed by the Governor.

AGENCY BUDGET PROGRAMS

- Program 065 – Enforcement of Standards – Financial Institutions
- Program 066 – Enforcement of Standards – Securities

AGENCY-ADMINISTERED FUNDS

- Fund 21910 – Financial Institution Assessment Cash Fund (expended in Prog. 065)
- Fund 21920 – Securities Act Cash Fund (expended in Prog. 066)
- Fund 21930 – Department of Banking & Finance Settlement Cash Fund (expended in Prog. 065 and 066)

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	7,302,395	7,225,805	7,023,403	7,001,494
Federal				
Revolving				
Total Operations	7,302,395	7,225,805	7,023,403	7,001,494
FTEs	66.74	65.47	67	63.53

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

PROGRAM 065: ENFORCEMENT OF STANDARDS – FINANCIAL INSTITUTIONS

PROGRAM PURPOSE

The Department charters, licenses and examines financial institutions. Financial institutions include banks, trust companies, building and loan associations, credit unions, and digital asset depositories. The Department also regulates small loan companies, sales finance companies, money transmitters, mortgage bankers and delayed deposit services.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	5,679,653	5,545,724	5,398,851	5,498,696
Federal				
Revolving				
Total Operations	5,679,653	5,545,724	5,398,851	5,498,696
FTEs	52.28	51.81	52.86	50.43

PROGRAM 066: ENFORCEMENT OF STANDARDS – SECURITIES

PROGRAM PURPOSE

The Nebraska Securities Bureau has jurisdiction over all securities offered and sold in Nebraska or to Nebraska residents. The Bureau's responsibilities include the licensing and regulation of broker-dealers, investment advisers and their agents or representatives, whose numbers exceed 120,000. The Bureau is also responsible for the registration of securities and the enforcement of securities laws.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,622,742	1,680,080	1,624,552	1,502,798
Federal				
Revolving				
Total Operations	1,622,742	1,680,080	1,624,552	1,502,798
FTEs	14.46	13.66	14.14	13.10

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

FUND 21910: FINANCIAL INSTITUTION ASSESSMENT CASH FUND EXPENDED IN PROGRAM 065

STATUTORY AUTHORITY: Section 8-604

REVENUE SOURCES: Revenue credited to the fund is predominated by hourly rate charges assessed for examination of various financial institutions; annual fees based on asset size for chartered institutions; and, various charter, license and application fees.

PERMITTED USES: Amounts accruing to the Financial Institution Assessment Cash Fund support the department’s financial institution regulatory activities which include regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services, money transmitters, digital depositories, and mortgage bankers.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	2,557,357	2,182,625	1,957,497	2,878,523
Revenue:				
Fee revenue	5,228,173	5,258,423	6,271,301	7,134,804
Interest	76,747	62,172	46,607	69,309
Total Revenue	5,304,920	5,320,595	6,317,908	7,204,113
Expenditures:				
Personal	4,635,738	4,480,545	4,621,613	4,681,486
Operations	1,043,915	1,065,179	775,269	814,899
Total Expenditures	5,679,653	5,545,724	5,396,882	5,496,385
ENDING BALANCE	<u>2,182,624</u>	<u>1,957,497</u>	<u>2,878,523</u>	<u>4,586,251</u>
HIGHEST MONTH-ENDING BALANCE	4,418,090	3,912,981	4,156,177	6,302,100
LOWEST MONTH-ENDING BALANCE	1,855,263	1,300,686	1,253,741	2,264,510

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21920: SECURITIES ACT CASH FUND
EXPENDED IN PROGRAM 066

STATUTORY AUTHORITY: Section 8-1120

REVENUE SOURCES: All filing fees, registration fees, and any other fee collected pursuant to administration of the Nebraska Securities Act is credited to the fund.

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

FUND SUMMARY	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	9,752,742	4,060,591	2,205,264	8,853,592
Revenue:				
Fee revenue	27,695,800	26,703,994	33,925,702	34,216,585
Interest	234,791	120,759	97,178	239,177
Transfer to General Fund	-32,000,000	-27,000,000	-25,750,000	-18,712,489
Total Revenue	-4,069,409	-175,247	8,272,880	15,443,273
Expenditures:				
Personal	1,201,675	1,171,220	1,259,533	1,192,301
Operating	421,067	508,860	365,019	310,496
Total Expenditures	1,622,742	1,680,080	1,624,552	1,502,797
ENDING BALANCE	<u>4,060,591</u>	<u>2,205,264</u>	<u>8,853,592</u>	<u>23,094,068</u>
HIGHEST MONTH-ENDING BALANCE	13,548,560	7,932,064	12,380,466	25,472,802
LOWEST MONTH-ENDING BALANCE	4,059,136	2,182,931	1,082,791	10,488,490

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21930: DEPARTMENT OF BANKING AND FINANCE
SETTLEMENT CASH FUND
EXPENDED IN PROGRAM 065 & 066

STATUTORY AUTHORITY: Section 81-302

REVENUE SOURCES: The fund consists of money received by the state in settlements resulting from regulatory or judicial resolution of financial, securities or consumer issues in which the Department of Banking and Finance is designated as a recipient.

PERMITTED USES: The fund was legislatively established pursuant to LB199, enacted in 2013 and codified in Sec. 81-302 which provides the fund may be used by the Department of Banking and Finance for any allowable legal purposes as determined by the Director of Banking and Finance. Fund 21930 is administratively created and combines fund 21930 (Banking Settlement Cash Fund) and fund 21932 (Banking and Finance Settlement Cash Fund).

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	389,767	759,361	623,612	479,262
Revenue:				
Settlement Funds	359,000		25	81
Interest	10,594	14,251	7,593	7,113
Operating Transfers Out		-150,000	-150,000	0
Total Revenue	369,594	-135,749	-142,382	55,873
Expenditures:				
Operating	175,1360			2,312
Total Expenditures	1,751,360	-135,749	-142,382	2,312
ENDING BALANCE	<u>759,361</u>	<u>623,612</u>	<u>479,262</u>	<u>532,823</u>
HIGHEST MONTH-ENDING BALANCE	759,361	623,612	479,262	532,823
LOWEST MONTH-ENDING BALANCE	390,516	610,900	473,094	478,076

AGENCY 21 – STATE FIRE MARSHAL

DIRECTOR: Christopher Cantrell
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402-471-9471

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FISCAL OFFICE: Scott Danigole
401-471-0055
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AGENCY DESCRIPTION

To preserve life and property through fire prevention, education, enforcement and response. The emphasis is on providing measures for life and property protection from fire, environmental concerns, and building and mechanical safety by means of inspections, plans reviews and investigations; provide emergency response training, education and certification.

AGENCY BUDGET PROGRAMS

- Program 193 – Protection of People and Property/Operations
- Program 225 – General Operations
- Program 226 – Pipeline Safety Program/Operations
- Program 226 – Pipeline Safety Program/Aid
- Program 227 – Underground Storage Tanks/Operations
- Program 227 – Underground Storage Tanks/Aid
- Program 229 – Reduced Cigarette Ignition Propensity
- Program 230 – Mechanical Safety Division
- Program 340 – Training Division
- Program 845 – Nebraska Public Safety Communications System

AGENCY-ADMINISTERED FUNDS

- Fund 21230 – Pipeline Safety (expended in Prog. 193)
- Fund 21250 – State Fire Marshal Cash Fund (expended in Prog. 193)
- Fund 21251 – Training Division Cash Fund (expended in Prog. 340)
- Fund 22110 – Underground Storage Tank Fund (expended in Prog. 193)
- Fund 22120 – Reduced Cigarette Ignition Propensity (expended in Prog. 229)
- Fund 22340 – Mechanical Safety Inspection Fund (expended in Prog. 193)
- Fund 22370 – Boiler Inspection Cash Fund (expended in Prog. 193)

AGENCY 21 – STATE FIRE MARSHAL

AGENCY EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	4,075,694	4,264,302	4,359,221	4,491,566
Cash	2,352,410	2,206,250	2,209,312	2,312,347
Federal	330,197	612,676	503,665	427,168
Revolving				
Total Operations	6,758,301	7,083,228	7,072,198	7,231,081
STATE AID:				
General				18
Cash	6,547	14,414	14,014	14,739
Federal	185,313	107,544	135,298	161,870
Total State Aid	191,860	121,958	149,312	176,627
TOTAL FUNDS:				
General	4,075,694	4,264,302	4,359,221	4,491,584
Cash	2,358,957	2,220,664	2,223,326	2,327,086
Federal	515,510	720,220	638,963	589,038
Revolving	0	0	0	0
TOTAL BUDGET:	6,950,161	7,205,186	7,221,510	7,407,708
FTEs	70.54	70.56	74.00	68.56

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 193: PROTECTION OF PEOPLE AND PROPERTY/OPERATIONS

PROGRAM PURPOSE

Program 193 is an Umbrella Program. Appropriations and PSL in this program are distributed to five separate programs including Programs 225, 226, 227, 229 and 230. Objectives, descriptions, and statistical data are provided at the program level. **THIS PROGRAM IS PRESENTED FOR INFORMATIONAL PURPOSES. IT IS THE AGGREGATE OF THE ABOVE-MENTIONED PROGRAMS.**

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	3,124,717	3,251,146	3,294,009	3,428,484
Cash	2,337,490	2,184,736	2,187,016	2,298,792
Federal	234,605	490,683	387,798	359,788
General – Aid	0	0	0	18
Cash - Aid	6,547	14,414	14,014	14,739
Federal - Aid	185,313	107,543	135,298	161,870
Revolving	0	0	0	0
Total Operations	5,888,672	6,048,522	6,018,135	6,263,691
FTEs	62.43	62.41	66.00	60.63

PROGRAM 225: GENERAL OPERATIONS

PROGRAM PURPOSE

Program 225 is a core program for the agency providing support and management services for the other programs within the agency.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	3,124,717	3,251,146	3,294,009	3,428,484
General – Aid	0	0	0	18
Cash	424,953	511,089	417,949	464,174
Federal	827	49,884	0	0
Revolving	0	0	0	0
Total Operations	3,550,497	3,812,119	3,711,958	3,892,676
FTEs	40.94	40.44	43.00	39.70

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 226: PIPELINE SAFETY PROGRAM/OPERATIONS

PROGRAM PURPOSE

Decreasing the number of unintentional gas releases that threaten life and property by inspecting all intrastate gas pipeline operators for compliance with Federal pipeline regulations.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	434,635	453,203	451,276	458,951
Federal	0	0	0	0
Total Operations	434,635	453,203	451,276	458,951
FTEs	4.86	4.88	4.50	4.80

PROGRAM 226: PIPELINE SAFETY PROGRAM/AID

PROGRAM PURPOSE

Assist in paying the costs of pipeline safety issues.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	144,235	73,582	101,337	127,909
Federal	144,235	73,582	101,337	127,909
Total State Aid				
FTEs	0	0	0	0

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 226: PIPELINE SAFETY PROGRAM TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	434,632	453,203	451,276	458,951
Federal	144,235	73,582	101,337	127,909
TOTAL	578,867	526,785	552,613	586,860

PROGRAM 227: UNDERGROUND STORAGE TANKS/OPERATIONS

PROGRAM PURPOSE

Inspect all underground storage tank facilities for compliance with rules and regulations; inspect all new underground tank and piping installations, and existing tank removals; investigate reported or suspected releases and requires appropriate action be taken.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	361,517	136,444	201,868	226,272
Federal	233,778	440,799	387,798	359,788
Revolving				
Total Operations	595,295	577,243	589,666	586,060
FTEs	8.43	7.69	8.00	6.95

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 227: UNDERGROUND STORAGE TANKS/AID

PROGRAM PURPOSE

Aid in paying the costs associated with underground storage tank safety issues.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	6,541	14,414	14,014	14,739
Federal	41,078	33,961	33,961	33,961
Total State Aid	47,619	48,375	47,975	48,700
FTEs	0	0	0	0

PROGRAM 227: UNDERGROUND STORAGE TANKS TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	368,064	150,858	215,700	241,011
Federal	274,856	474,760	421,759	393,749
TOTAL	642,920	625,618	637,459	634,760

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 229: REDUCED CIGARETTE IGNITION PROPENSITY

PROGRAM PURPOSE

The Reduced Cigarette Ignition Propensity (RCIP) Act was established by the Nebraska Legislature in 2009. The purpose of the Act was to require that all cigarettes sold in the State meet the standards needed to be labeled as “Fire Safe Cigarettes”.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	665	20,532	29,738	27,591
Federal				
Revolving				
Total Operations	665	20,532	29,738	27,591
FTEs	6	0.31	0.50	0.39

PROGRAM 230: MECHANICAL SAFETY DIVISION

PROGRAM PURPOSE

Ensure that national safety standards are met and that all traveling and permanent amusement rides have been inspected by qualified inspectors.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,115,720	1,063,468	1,086,185	1,121,804
Federal				
Revolving				
Total Operations	1,115,720	1,063,468	1,086,185	1,121,804
FTEs	8.20	9.09	10.00	8.79

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 340: TRAINING DIVISION

PROGRAM PURPOSE

The Training Division operates a statewide training program for volunteer and paid fire fighters, persons involved in fire safety education, and responders from emergency service fields. The Division presents and supports training for fire fighters at all levels of development.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	837,684	893,400	956,599	948,400
Cash	13,860	21,514	22,296	13,555
Federal	95,592	121,993	115,867	67,380
Revolving				
Total Operations	947,136	1,036,907	1,094,762	1,029,335
FTEs	8.11	8.15	8.00	7.93

PROGRAM 845: NEBRASKA PUBLIC SAFETY COMMUNICATIONS SYSTEM

PROGRAM PURPOSE

Sustaining and upgrading of electronic communications for acquisition, operation, and maintenance of subscriber equipment for the Statewide Radio System (SRS).

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	113,290	119,756	108,613	114,682
Cash	1,061	0	0	0
Federal				
Revolving				
Total Operations	114,351	119,756	108,613	114,682
FTEs	0.00	0.00	0.00	0.00

AGENCY 21 – STATE FIRE MARSHAL
FUND 21230: PIPELINE SAFETY
EXPENDED IN PROGRAM 193

STATUTORY AUTHORITY: Section 81-550

REVENUE SOURCES: Meter Fees

PERMITTED USES: Inspection of natural gas pipeline facilities, construction inspections and for jurisdictional work plan reviews for pipeline additions conducted by the State Fire Marshal.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	301,216	281,249	279,975	308,479
Revenues				
Meter fees	111,025	122,984	127,769	125,726
Grants	297,879	323,399	349,360	296,188
Interest/Other/(Transfers Out)	5,859	5,546	2,651	3,483
Total Revenue	414,763	451,929	479,780	425,397
Expenditures:				
Personal services	355,207	365,940	371,324	353,740
Operating expenses	17,460	25,875	22,355	31,629
Travel expenses	62,063	61,388	51,153	73,853
Capital outlay	0	0	6,444	0
Total Expenditures	434,730	453,203	451,276	459,222
ENDING BALANCE	<u>281,249</u>	<u>279,975</u>	<u>308,479</u>	<u>274,654</u>
Highest month-ending balance	314,374	350,302	310,250	362,637
Lowest month-ending balance	154,012	126,795	115,354	114,956

**AGENCY 21 – STATE FIRE MARSHAL
FUND 21250: STATE FIRE MARSHAL CASH FUND
EXPENDED IN PROGRAM 193**

STATUTORY AUTHORITY: Section 81-528

REVENUE SOURCES: Fees, inspections, and permits

PERMITTED USES: To pay for salaries and operating expenses of the Plans Division and deputies who conduct health care surveys.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	731,139	787,985	729,027	733,359
Revenue:				
Plan reviews	120,105	118,276	112,501	155,669
Inspection fees:				
Liquor	19,550	17,675	17,460	19,837
Health	35,670	28,230	30,960	32,328
Hospital	9,175	5,733	5,970	7,600
Daycare	20,160	17,015	13,160	14,070
General Business Fees	44,590	42,505	42,740	41,085
Above ground tank inspections	4,150	7,905	6,665	6,650
Elevator Registrations	23,330	20,785	22,740	27,970
Other, Transfers in/(out) and Grants	193,040	177,485	159,973	166,133
Interest	12,696	16,522	10,111	10,693
Total Revenue	482,466	452,131	422,280	482,035
Expenditures:				
Personal Services	357,580	223,245	296,689	315,399
Operating expenses	17,636	162,053	26,481	30,709
Travel expenses	50,404	125,791	94,778	118,066
Total Expenditures	425,620	511,089	417,948	464,174
ENDING BALANCE	<u>787,985</u>	<u>729,027</u>	<u>733,359</u>	<u>751,220</u>
HIGHEST MONTH-ENDING BALANCE	781,898	817,305	726,081	743,984
LOWEST MONTH-ENDING BALANCE	621,517	655,585	600,891	666,181

**AGENCY 21 – STATE FIRE MARSHAL
 FUND 21251: TRAINING DIVISION CASH FUND
 EXPENDED IN PROGRAM 340**

STATUTORY AUTHORITY: Section 81-5,153

REVENUE SOURCES: Certification and testing fees

PERMITTED USES: Funds are used to help offset expenses of a statewide training and certification program for firefighters.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	265,661	290,650	304,697	325,591
Revenue:				
Fee revenue	32,638	28,779	38,504	41,063
Interest	6,361	6,782	4,686	4,752
Total Revenue	38,999	35,561	43,190	45,815
Expenditures:				
Personal Services	0	0	0	0
Operating	170	0	2,079	4,958
Travel	13,840	21,514	20,217	8,597
Total Expenditures	14,010	21,514	22,296	13,555
ENDING BALANCE	<u>290,650</u>	<u>304,697</u>	<u>325,591</u>	<u>357,851</u>
HIGHEST MONTH-ENDING BALANCE	290,650	311,614	316,607	347,851
LOWEST MONTH-ENDING BALANCE	254,712	292,829	292,273	300,183

AGENCY 21 – STATE FIRE MARSHAL
FUND 22110: UNDERGROUND STORAGE TANK FUND
EXPENDED IN PROGRAM 193

STATUTORY AUTHORITY: Section 81-528

REVENUE SOURCES: Permits and registration fees

PERMITTED USES: To inspect underground storage tank facilities, and to maintain a statewide database of underground storage tanks and to investigate reported or suspected releases from underground storage tanks.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	677,661	368,417	441,665	449,724
Revenue:				
Registration and permit fees	166,760	164,795	166,640	164,118
Interest	12,533	9,243	6,918	5,751
Other	0	68	383	0
Transfer in/(out)	-120,325	50,000	50,000	50,000
Total Revenue	58,968	224,106	223,941	219,869
Expenditures:				
Personal services	250,752	97,898	104,096	132,162
Operating expenses	59,379	65,104	65,695	68,917
Travel expenses	45,506	-26,558	20,800	25,193
Capital Outlay	6,028	0	11,277	0
Aid	6,547	14,414	14,014	14,739
Total Expenditures	368,212	150,858	215,882	241,011
ENDING BALANCE	<u>368,417</u>	<u>441,665</u>	<u>449,724</u>	<u>428,582</u>
HIGHEST MONTH-ENDING BALANCE	519,407	468,131	491,943	445,312
LOWEST MONTH-ENDING BALANCE	360,391	356,691	364,109	298,581

AGENCY 21 – STATE FIRE MARSHAL
FUND 22120: REDUCED CIGARETTE IGNITION PROPENSITY
EXPENDED IN PROGRAM 229

STATUTORY AUTHORITY: Section 69-504

REVENUE SOURCES: Safe Cigarette Ignition Fees

PERMITTED USES: Administering the Reduced Ignition Propensity program, which enforces a series of specific requirements that every manufacturer must comply with in order to apply for certification with the State.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	73,617	86,927	79,345	93,013
Revenue:				
Fee revenue	12,000	11,000	42,000	43,000
Interest	1,975	1,950	1,406	1,518
Total Revenue	13,975	12,950	43,406	44,518
Expenditures:				
Personal Services	312	19,262	28,169	26,182
Operating	353	1,271	1,569	1,397
Travel	0	0	0	12
Total Expenditures	665	20,533	29,738	27,591
ENDING BALANCE	<u>86,927</u>	<u>79,345</u>	<u>93,013</u>	<u>109,940</u>
HIGHEST MONTH-ENDING BALANCE	86,927	91,182	104,962	116,122
LOWEST MONTH-ENDING BALANCE	78,759	79,345	77,722	83,971

AGENCY 21 – STATE FIRE MARSHAL
FUND 22340: MECHANICAL SAFETY INSPECTION FUND
EXPENDED IN PROGRAM 194

STATUTORY AUTHORITY: Section 81-530

REVENUE SOURCES: Inspection Fees and Permits

PERMITTED USES: Program operations

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	720,463	943,053	964,302	1,091,006
Revenue:				
Fee revenue	956,700	722,039	817,095	832,200
Interest	19,262	22,035	15,344	16,934
Transfers/Other	0	0	100	26,362
Total Revenue	975,962	744,074	832,539	875,496
Expenditures:				
Personal Services	465,640	374,753	420,089	366,474
Operating	230,433	317,476	260,247	301,320
Travel	53,256	30,596	25,499	18,385
Capital Outlay	4,043	0	0	0
Total Expenditures	753,372	722,825	705,835	686,179
ENDING BALANCE	<u>943,053</u>	<u>964,302</u>	<u>1,091,006</u>	<u>1,280,323</u>
HIGHEST MONTH-ENDING BALANCE	936,935	1,052,757	1,060,218	1,279,603
LOWEST MONTH-ENDING BALANCE	715,166	942,152	959,067	1,100,669

**AGENCY 21 – STATE FIRE MARSHAL
FUND 22370: BOILER INSPECTION CASH FUND
EXPENDED IN PROGRAM 194**

STATUTORY AUTHORITY: Section 81-5,180

REVENUE SOURCES: Inspection and Review Fees

PERMITTED USES: Program operations

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	373,044	386,908	413,970	487,191
Revenue:				
Fee revenue	367,246	358,563	447,059	450,235
Interest	8,967	9,142	6,511	7,159
Transfers/Other	0	0	0	1,095
Total Revenue	376,213	367,705	453,570	458,489
Expenditures:				
Personal Services	254,012	286,919	311,023	310,115
Operating	83,602	32,999	42,297	97,019
Travel	24,299	20,725	23,297	28,491
Capital Outlay	436	0	3,732	0
Total Expenditures	362,349	340,643	380,349	435,625
ENDING BALANCE	<u>386,908</u>	<u>413,970</u>	<u>487,191</u>	<u>510,055</u>
HIGHEST MONTH-ENDING BALANCE	400,839	429,188	486,157	541,846
LOWEST MONTH-ENDING BALANCE	352,375	388,023	402,775	464,596

AGENCY 22 – DEPARTMENT OF INSURANCE

DIRECTOR: Eric Dunning
1526 K Street, Suite 200
402-471-2201

**LEGISLATIVE
FISCAL OFFICE:**

Nikki Swope
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AGENCY DESCRIPTION

The Department of Insurance is responsible for the general supervision, control and regulation of insurance companies, associations and societies, and the business of insurance in Nebraska, including companies in the process of organization. The Director of Insurance is appointed by the Governor and is charged with the duty to enforce and execute the insurance laws of Nebraska and to make necessary rules and regulations to carry out the laws. The Department is funded with revenue received from occupational licenses and administrative fees and does not utilize appropriations from the General Fund.

AGENCY BUDGET PROGRAMS

- Program 068 – Medical Professional Liability
- Program 069 – Enforcement of Standards – Insurance/Operations
- Program 069 – Enforcement of Standards – Insurance/Aid
- Program 556 – Liquidation of Insurance Companies

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 22210 – Department of Insurance Cash Fund (expended in Progs. 068 & 069)
- Fund 62220 – Excess Liability Fund

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
Cash	9,268,707	10,039,349	10,768,461	9,530,593
Federal	939,123	1,045,047	1,181,582	685,634
Total Operations	10,582,093	11,456,853	12,296,663	10,583,981
STATE AID:				
Federal	374,263	372,457	346,620	367,754
Total State Aid	374,263	372,457	346,620	367,754
TOTAL FUNDS:				
Cash	9,268,707	10,039,349	10,768,461	9,530,593
Federal	1,313,386	1,417,504	1,528,202	1,053,388
TOTAL EXPENDITURES:	10,582,093	11,456,853	12,296,663	10,583,981
FTEs	106	104	101.5	101.5

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 068: MEDICAL PROFESSIONAL LIABILITY

PROGRAM PURPOSE

The Department administers the Nebraska Hospital-Medical Liability Act. Included in this Program's responsibilities are processing applications for coverage, determining and collecting premiums, monitoring and settling claims, and paying claim settlements, judgments, and loss adjustment expenses from the Excess Liability Fund and Residual Fund.

The salaries of the Department staff and division operating expenses, including support provided by other divisions, are paid out of the Insurance Cash Fund from income which is derived from charges for administration of the Nebraska Medical Malpractice Excess Liability Fund. This program does not utilize any General Fund revenue.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	60,446	95,614	115,719	65,892
Federal				
Revolving				
Total Operations	60,446	95,614	115,719	65,892
FTEs	.5	.5	.5	.5

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 069: ENFORCEMENT OF STANDARDS – INSURANCE/OPERATIONS

PROGRAM PURPOSE

The program provides general supervision, control and regulation of all insurance companies licensed to do business in the state. The staff enforces compliance with laws by all licensed insurers, agents, agencies, brokers, and consultants and process applications by insurers for authority to do business.

The Department licenses agents, agencies, brokers and consultants and administers continuing education requirements. Insurance rates are regulated to ensure they are not excessive, inadequate or unfairly discriminatory. Policy forms and rate filings are reviewed to assure compliance with the law. Staff investigates and provides assistance in resolving complaints made by the general public against insurance companies and producers and also investigates allegations of fraud in the insurance industry. Insurance company financial reports, forms and rate filings are maintained and are made available to the public for review.

The Department is required to examine domestic companies at least once every five years. Companies domiciled in other states and licensed in Nebraska are also examined. The cost to conduct examinations is funded by cash funds received from the insurance companies being examined. The Department collects premium tax and other related taxes and reviews company annual statements to determine that the correct amount of tax has been remitted. The tax revenues are distributed to the General Fund, political subdivisions and other governmental entities. Federal grant funds are primarily used to implement the Patient Protection and Affordable Care Act (2010) and a senior consumer protection program.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	9,208,261	9,943,735	10,652,742	9,464,701
Federal	939,123	1,045,047	1,181,582	685,634
Revolving				
Total Operations	10,147,384	10,988,782	11,834,324	10,150,335
FTEs	100.5	97.5	94.5	95.5

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 069: ENFORCEMENT OF STANDARDS – INSURANCE/AID

PROGRAM PURPOSE

The Department of Insurance receives several federal grants from the Centers for Medicare and Medicaid Services to provide free counseling and assistance for seniors. The department contracts with the Area Agencies on Aging to provide educational assistance to help seniors navigate the complexities of health insurance and long-term care systems and to enroll in Medicare. All expenditures under this program are paid by federal grants.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash				
Federal	374,263	372,457	346,620	367,754
Revolving				
Total State Aid	374,263	372,457	346,620	367,754
FTEs	5	6	6	6

PROGRAM 069: ENFORCEMENT OF STANDARDS - INSURANCE **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	9,208,261	9,943,735	10,652,742	9,464,701
Federal	1,188,337	1,417,504	1,528,202	1,053,388
Revolving				
TOTAL	10,521,647	11,361,239	12,180,944	10,518,089

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 556: LIQUIDATION OF INSURANCE COMPANIES

PROGRAM PURPOSE

This program provides the agency with an appropriation to be utilized on an as-needed basis to undertake corrective actions necessary as a result of an insurance company's insolvency, impairment, or deficiency. The appropriation allows the Department to undertake and maintain an action of conservatorship or liquidation in accordance with statutory provisions.

The program appropriation is restricted and can only be expended in special limited circumstances. Since it is impossible to predict the number of companies, if any, which might require corrective action, the appropriation is to be used only if and when a need arises for such action. This provides a direct accounting of all monies used for this purpose and prevents accelerated spending in other budgeted programs. All expenditures under this program are from the Insurance Cash Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	0	0	0	0
Federal				
Revolving				
Total Operations	0	0	0	0
FTEs	0	0	0	0

AGENCY 22 – DEPARTMENT OF INSURANCE

FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: Nebraska Revised Statutes 35-1203 (Mutual Finance Assistance Fund) and 77-913 (Insurance tax Fund)

REVENUE SOURCES: The Department of Insurance collects taxes based on the premiums charged for insurance written in Nebraska. Generally, the premium tax rate is one percent of written policies with some minor deviations for sickness and accident premiums, captive insurers and business done by foreign companies.

Forty percent of the collected taxes is deposited in the General Fund and ten percent in the Mutual Finance Assistance Fund. The remaining fifty percent is distributed in the Insurance Tax Fund which are distributed as follows: (1) Ten percent to the counties based on population; (2) Thirty percent to the Municipal Equalization Fund; and (3) Sixty percent to school districts as equalization aid per the Tax Equity and Educational Opportunities Support Act. (TEEOSA).

All revenue received from fire insurance premiums are allocated to the General Fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
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BEGINNING BALANCE

Revenue:				
Insurance Premium Taxes	46,783,493	52,724,545	52,724,545	62,080,621
Total Premium Taxes	46,783,493	52,724,545	52,724,545	62,080,621

AGENCY 22 – DEPARTMENT OF INSURANCE
FUND 22210: DEPARTMENT OF INSURANCE CASH FUND
EXPENDED IN PROGRAMS 068 & 069

STATUTORY AUTHORITY: Nebraska Revised Statute 44-116

REVENUE SOURCES: The Department of Insurance uses the funds deposited in the Department of Insurance Cash Fund to regulate the business of insurance. The funds are primarily used to supervise and regulate insurance companies, associations and societies and to license all resident and nonresident agents, agencies, brokers, consultants, surplus lines agents and pre-need representatives.

PERMITTED USES: Money in this cash fund may be used for transfers to the General Fund at the direction of the Legislature.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	20,026,090	17,835,753	15,664,015	13,874,641
Revenue:				
Fee revenue	20,015,568	19,778,749	22,110,573	22,914,777
Interest	687,140	588,130	368,514	418,299
Lapse to General Fund	-12,250,000	-12,500,000	-13,500,000	-8,000,000
Total Revenue	8,452,708	7,866,879	8,979,087	15,333,076
Expenditures:				
Personal Services	7,360,912	7,377,998	7,673,226	7,172,978
Operating	1,907,794	2,663,549	3,095,235	2,357,615
Total Expenditures	9,268,706	10,041,547	10,768,461	9,530,593
ENDING BALANCE	<u>17,835,753</u>	<u>15,644,015</u>	<u>13,874,641</u>	<u>19,750,782</u>
HIGHEST MONTH-ENDING BALANCE	62,469,224	62,383,125	51,573,069	72,010,390
LOWEST MONTH-ENDING BALANCE	19,621,230	14,173,978	12,070,463	19,070,408

AGENCY 23 – DEPARTMENT OF LABOR

**COMMISSIONER
OF LABOR:** John Albin
550 S. 16 Street
P.O. Box 94600
402-471-5919

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
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AGENCY DESCRIPTION

Administer reemployment services, unemployment insurance benefits and tax programs, labor market information, workplace safety programs, and labor standards programs. Serve workers and businesses at American Job Centers and NDOL office locations in Alliance, Beatrice, Columbus, Fremont, Grand Island, Hastings, Lexington, Lincoln, McCook, Nebraska City, Norfolk, North Platte, Omaha, Scottsbluff and Sidney.

AGENCY BUDGET PROGRAMS

- Program 031 – Division of Employment/Operations
- Program 031 – Division of Employment/Aid
- Program 194 – Division for Protection of People and Property

AGENCY-ADMINISTERED FUNDS

- Fund 22320 – Employment Security Special Contingent Fund (expended in Program 031)
- Fund 22330 – Contractor and Professional Employer Organization Registration Act (expended in Prog. 194)
- Fund 22385 – Sector Partnership Program Fund (expended in Program 031)
- Fund 22390 – Nebraska Training and Support Cash Fund (expended in Prog. 031)

AGENCY 23 – DEPARTMENT OF LABOR

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	517,043	525,070	562,289	669,954
Cash	1,980,690	878,047	971,731	1,084,344
Federal	28,629,515	31,826,238	55,643,020	36,038,308
Total Operations	31,127,248	33,229,355	57,177,040	37,792,606
STATE AID:				
General	0	0	0	0
Cash	848,908	1,460,417	683,741	1,004,670
Federal	6,261,777	5,004,554	4,988,882	4,948,966
Total State Aid	7,110,685	6,464,971	5,672,623	5,953,636
TOTAL FUNDS:				
General	517,043	525,070	562,289	669,954
Cash	2,829,598	2,338,464	1,655,472	2,089,014
Federal	34,891,292	36,830,792	60,631,902	40,987,274
TOTAL EXPEND:	38,237,933	39,694,326	62,849,663	43,746,242
FTEs	356.47	332.64	371.00	329.66

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 031: DIVISION OF EMPLOYMENT/OPERATIONS

PROGRAM PURPOSE

Help unemployment claimants and other job seekers become reemployed as quickly as possible. Administer Unemployment Insurance benefits per Nebraska Employment Security Law. Develop and provide comparable, accurate and timely workforce data for local, state and national customers.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	478,564	506,640	400,453	670,691
Federal	28,017,973	31,253,221	55,067,554	35,444,670
Total Operations	28,496,537	31,759,861	55,468,007	36,115,361
FTEs	333.69	317.97	354.00	316.13

PROGRAM 031: DIVISION OF EMPLOYMENT/AID

PROGRAM PURPOSE

Provide for Unemployment Insurance Claims

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	848,908	1,460,417	683,741	1,004,670
Federal	6,261,777	5,004,554	4,988,882	4,948,966
Total State Aid	7,110,685	6,464,971	5,672,623	5,953,636
FTEs	0	0	0	0

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 031: DIVISION OF EMPLOYMENT TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	1,327,472	1,967,057	1,084,194	1,675,361
Federal	34,279,750	36,257,775	60,056,436	40,393,637
TOTAL	35,607,222	38,224,832	61,140,630	42,068,998

PROGRAM 194: DIVISION FOR PROTECTION OF PEOPLE AND PROPERTY

PROGRAM PURPOSE

The Labor Standards division investigates and resolves complaints and violations of state labor law. The division administers the Employee Classification Act, the Contractor Registration Act, the Non-English Speaking Workers Protection Act, the Farm Labor Contractors Act, and the Meatpacking Industry Workers Bill of Rights.

The Safety division conducts free on-site safety and health consultations to assist businesses in identifying potential hazards.

PROGRAM EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	517,043	525,070	562,289	669,954
Cash	1,502,126	371,407	571,278	413,653
Federal	611,543	573,017	575,466	593,638
Revolving				
Total Operations	2,630,712	1,469,494	1,709,033	1,677,245
FTEs	22.78	14.67	17.00	13.53

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22320: EMPLOYMENT SECURITY SPECIAL CONTINGENT FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-621

REVENUE SOURCES: Interest on delinquent unemployment insurance contributions

PERMITTED USES: To act as a revolving fund to cover federal funds that have been requested but not yet received; For expenses mandated by Sec. 48-622; For extraordinary and contingent expenses deemed essential but not provided for by federal funding; and Transfers to the Nebraska Technical Community College Aid Cash Fund and the Job Training Cash Fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	4,562,754	5,415,158	5,776,377	3,111,433
Revenue:				
Fees and Services/Other	3,043	122,646	15,415	90
Transfers/Other	759,888	435,687	474,283	699,182
Interest	116,039	300	68,676	41,988
Total Revenue	878,970	558,633	558,374	741,260
Expenditures:				
Personal Services	1,430	-2,937	0	0
Operating	20,207	-5,085	15,425	8,399
Travel	4	-6	0	-1,791
Capital Outlay	0	203,394	3,207,893	61,070
Aid	4,925	2,048	0	0
Total Expenditures	26,566	197,414	3,223,318	67,678
ENDING BALANCE	<u>5,415,158</u>	<u>5,776,377</u>	<u>3,111,433</u>	<u>3,785,025</u>
HIGHEST MONTH-ENDING BALANCE	5,424,193	5,863,132	5,902,499	4,141,213
LOWEST MONTH-ENDING BALANCE	3,583,461	5,535,165	2,931,013	2,181,334

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22330: CONTRACTOR AND PROFESSIONAL EMPLOYER
ORGANIZATION REGISTRATION ACT
EXPENDED IN PROGRAM I94

STATUTORY AUTHORITY: Section 81-406

REVENUE SOURCES: The fund consists of fees collected pursuant to the Farm Labor Contractors Act, the Contractor Registration Act, and the Professional Employer Organization Registration Act.

PERMITTED USES: Program operations.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	904,218	1,122,891	1,446,950	1,431,737
Revenue:				
Fee revenue	581,200	630,680	533,310	441,835
Transfers/Other	0	0	-99	0
Interest	23,879	27,833	22,854	21,115
Total Revenue	605,079	658,513	556,065	462,950
Expenditures:				
Personal Services	326,994	293,607	333,390	340,262
Operating	53,474	37,100	236,034	71,584
Travel	3,807	3,747	897	1,807
Capital Outlay	2,131	0	957	0
Total Expenditures	386,406	334,454	571,278	413,653
ENDING BALANCE	<u>1,122,891</u>	<u>1,446,950</u>	<u>1,431,737</u>	<u>1,481,034</u>
HIGHEST MONTH-ENDING BALANCE	1,122,891	1,446,950	1,540,288	1,481,034
LOWEST MONTH-ENDING BALANCE	936,305	1,158,972	1,431,737	1,417,602

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22385: SECTOR PARTNERSHIP PROGRAM FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-3405

REVENUE SOURCES: Transfers from the Job Training Cash Fund and the Nebraska Training and Support Cash Fund.

PERMITTED USES: To pursue sector partnership activities, including, but not limited to, labor availability and skills gap studies by the Department of Labor and the Department of Economic Development pursuant to the Sector Partnership Program Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	392,392	580,500	528,780	565,063
Revenue:				
Transfers IN/(OUT)	500,000	300,000	300,000	300,000
Miscellaneous	0	0	0	0
Interest	17,097	16,394	10,622	10,090
Total Revenue	517,097	316,394	310,622	310,090
Expenditures:				
Personal Services	133,559	124,661	106,258	189,846
Operating	190,129	242,650	166,065	282,329
Travel	4,275	803	0	144
Capital Outlay	1,026	0	2,016	0
Total Expenditures	328,989	368,114	274,339	472,319
ENDING BALANCE	<u>580,500</u>	<u>528,780</u>	<u>565,063</u>	<u>402,834</u>
HIGHEST MONTH-ENDING BALANCE	865,885	856,307	821,862	841,592
LOWEST MONTH-ENDING BALANCE	80,500	528,780	565,063	402,834

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22390: NEBRASKA TRAINING AND SUPPORT CASH FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-622.02

REVENUE SOURCES: Interest earned on money in the State Unemployment Trust Fund.

PERMITTED USES: Administrative costs, support of public and private job training programs, recruitment of workers to Nebraska, training new employees of expanding Nebraska businesses, cost of creating a common web portal for the attraction of businesses and workers to Nebraska, developing and conducting labor availability and skills gap studies, and payment of unemployment insurance benefits if solvency of the state's account in the Unemployment Trust Fund and of the State Unemployment Insurance Trust Fund so require.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	3,543,938	3,714,936	3,395,677	3,403,595
Revenue:				
Transfers IN/(OUT)	1,063,437	1,212,432	754,099	-156,456
Miscellaneous	0	0	-271	0
Interest	79,479	73,230	48,249	947,370
Total Revenue	1,142,916	1,285,662	802,077	790,914
Expenditures:				
Personal Services	109,878	117,565	92,692	166,785
Operating	14,109	26,912	14,674	21,158
Travel	3,269	2,076	2,045	3,822
Capital Outlay	679	0	1,007	0
Aid	843,983	1,458,368	683,741	1,004,670
Total Expenditures	971,918	1,604,921	794,159	1,196,435
ENDING BALANCE	<u>3,714,936</u>	<u>3,395,677</u>	<u>3,403,595</u>	<u>2,998,074</u>
HIGHEST MONTH-ENDING BALANCE	3,714,936	3,395,677	3,403,595	3,370,504
LOWEST MONTH-ENDING BALANCE	3,070,077	3,018,325	2,970,591	2,955,558

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

DIRECTOR: Rhonda Lahm
First Floor West
State Office Building
402-471-2281

**LEGISLATIVE
FISCAL OFFICE:** Samuel Malson
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AGENCY DESCRIPTION

The Department of Motor Vehicles, created in 1957, administers laws pertaining to motor vehicle drivers and the operation of motor vehicles.

The department is organized into four major service areas and three support areas. The four service areas include Motor Carrier Services, Driver Licensing Services, Financial Responsibility, and Driver and Vehicle Records. The support service areas include Administration, Information Technology, and Legal Division. Although the main office is located in Lincoln, there are driver's license examiners working in all Nebraska counties. Cash funds are received from two major sources; fees paid by individuals and transfers from the Highway Trust Fund.

AGENCY BUDGET PROGRAMS

- Program 070 – Enforcement of Standards – Motor Vehicles/Operations
- Program 070 – Enforcement of Standards – Motor Vehicles/Aid
- Program 090 – Motor Vehicle License Plates

AGENCY-ADMINISTERED FUNDS

- Fund 10000 – General Fund
- Fund 22410 - Operator's License Services System Replacement and Maintenance fund (expended in Prog. 070)
- Fund 22420 – Motor Carrier Services System Replacement and Maintenance fund (expended in Prog. 070)
- Fund 22430 – Motor Carrier Division (expended in Prog. 070)
- Fund 22440 – License Plate Cash Fund (expended in Prog. 090)
- Fund 22450 – Motor Vehicle Cash Fund (expended in Prog. 070)
- Fund 22460 – Department of Motor Vehicles Ignition Interlock Fund (expended in Prog. 070)
- Fund 22470 – Vehicle Title and Registration System Replacement and Maintenance Cash Fund (expended in Prog. 070)

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	34,441,030	31,610,017	26,143,648	27,526,183
Federal	413,792	321,607	83,186	36,403
Revolving				
Total Operations	34,854,822	31,931,624	26,226,834	27,562,586
STATE AID:				
General				
Cash	41,699	32,030	29,487	26,710
Federal				
Total State Aid	41,699	32,030	29,487	26,710
TOTAL FUNDS:				
General	0	0	0	0
Cash	34,482,729	31,642,047	26,173,135	27,552,893
Federal	413,792	321,607	83,186	36,403
Revolving	0	0	0	0
TOTAL EXPENDITURES:	34,896,521	31,963,654	26,256,321	27,589,296
FTEs	215.71	208.38	206.33	206.88

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS

PROGRAM PURPOSE

The purposes of this program include enforcing and administering the laws pertaining to: motor vehicle titles, registration, motor carrier registration, driver examinations, driver records, and the Safety Responsibility Act of 1949. Further the program provides supervision, guidance, and central services for the agency.

The program contains the department's four service areas (discussed below) plus the support services divisions. Support Services Divisions include the Administration, Information Technology and Legal. The Administration encompasses the office of the director, deputy director, budget and human resources officers, training staff, public information, project manager and support staff. Information Systems is responsible for the development, installation, maintenance and support of all DMV related business applications. The Legal Division is responsible for the overall management of the agency legal affairs. They manage the Administrative License Revocation Program oversee the Safety Training Option Program (STOP), certify ignition interlock providers, administer the lemon law, and conduct reviews of the fifteen-year license revocation reprieve applications for the Parole Board.

The Division of Motor Carrier Services assists the trucking industry by administering a variety of programs related to the industry which include regulating compliance with the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA) and the Unified Carrier Registration System (UCR). These programs collect and distribute fees and taxes between member states and provinces.

The purpose of the Driver Licensing Services division is to ensure that persons who meet Nebraska licensing standards and requirements are issued an operator's license and those meeting Identification requirements are issued a state Identification card.

The Financial Responsibility Division (FR) identifies individuals from driving, court and crash records who have unsafe driving histories. Driving privileges are denied via disqualification (CDL), suspension or revocation and subsequently reinstated when qualified. The FR Division facilitates the issuance of employment, medical hardship and ignition interlock permits. They aid in the collection of traffic fines and child support payments.

Driver and Vehicle Records (DVR) oversees multiple programs including the statewide Vehicle Title and Registration System (VicToRy), the associated online services, and the motor vehicle functions performed by the county treasurers. VicToRy is used by all 93 counties for issuance of titles and registrations and collection of the fees and taxes due for over 2.4 million motor vehicles and boats. DVR is responsible for oversight and access to the database which maintains the records of 1.5 million licensed drivers and state ID card holders. The DVR Fraud Unit performs investigative work relating to vehicle title and registration fraud, driver license fraud, and odometer fraud. Motor Vehicle Fraud Investigators are certified Nebraska Law Enforcement Officers commissioned as Deputy State Sheriffs.

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS, (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	32,891,580	29,023,010	23,124,330	25,479,351
Federal	413,792	321,607	83,186	36,403
Revolving				
Total Operations	33,305,372	0	0	25,515,754
FTEs	215.71	208.38	206.33	206.88

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/AID

PROGRAM PURPOSE

The purpose of this program is to administer the Ignition Interlock Fund. This fund is utilized to pay the costs of installation, removal, and maintenance of an ignition interlock devices for indigent persons who are not able to pay for the device.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	41,698	32,029	29,487	26,710
Federal				
Revolving				
Total State Aid	41,698	32,029	29,487	26,710
FTEs	N/A	N/A	N/A	N/A

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	32,933,278	29,055,039	23,153,817	25,506,061
Federal	413,792	321,607	83,186	36,403
Revolving				
TOTAL	33,347,070	29,376,646	23,237,003	25,542,464

PROGRAM 090: MOTOR VEHICLE LICENSE PLATES

PROGRAM PURPOSE

The purpose of this program is to provide all license plates to Nebraska counties. The program receives orders from all counties for motor vehicle license plates and ensures that adequate plates and validation stickers are delivered to the counties by the Department of Correctional Services. The funds used for the production of plates and stickers in this program are transferred from the Highway Trust Fund to the License Plate Cash Fund. License plates are issued for six years.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,549,450	2,587,007	3,019,318	2,046,832
Federal				
Revolving				
Total Operations	1,549,450	2,587,007	3,019,318	2,046,832
FTEs	N/A	N/A	N/A	N/A

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 10000: GENERAL FUND

STATUTORY AUTHORITY: Sections 60-4,115, 60-4,177, 60-154, 60-483, 60-4,158, 60-499.01, & 75-393

REVENUE SOURCES: Fees from those sources listed in the table below. The table reflects the total of the portion of the total fee that is statutorily credited to the General Fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenue:*				
Driver license/ ID card	4,507,466	3,906,995	4,378,240	4,428,788
Driver license reinstatement	587,775	573,150	580,125	548,200
Third party CLD testing	1,600	1,300	1,700	1,500
Driver training schools	1,670	2,100	1,500	1,870
Driver school instructors	1,620	1,250	1,620	1,930
Motor vehicle titles	1,934,025	1,816,163	2,111,681	1,917,080
Driver abstract fees	2,233,303	2,176,866	2,134,022	2,104,578
Unified Carrier Registration	744,274	743,474	743,174	742,574
Total Revenue	10,011,733	9,221,298	9,952,062	9,746,520

*Received by Agency 12 – State Treasurer.

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22410: OPERATOR’S LICENSE SERVICES SYSTEM REPLACEMENT AND
MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-483

REVENUE SOURCES: Revenue is received from the drivers record abstract fee.

PERMITTED USES: The Cash Fund is used by the Department of Motor Vehicles for the building, implementation, and maintenance of a new operator’s license services system. The fund did not exist prior to fiscal year 2022.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Driver Records Fees	0	0	0	3,793,548
Interest/Other	0	0	0	19,112
Total Revenue	0	0	0	3,812,660
Expenditures:				
Personal Services	0	0	0	2,724
Operating	0	0	0	213
Total Expenditures	0	0	0	2,937
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,809,723</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	3,809,723
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22420: MOTOR CARRIER SERVICES SYSTEM REPLACEMENT AND
MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-3,202

REVENUE SOURCES: Revenue is received from the fee assessed on commercial carriers registered under the International Registration Plan.

PERMITTED USES: The Cash Fund is used by the Department of Motor Vehicles for the building, implementation, and maintenance of a new motor carrier services system. The fund did not exist prior to fiscal year 2022.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Fleet Fees	0	0	0	3,641,633
Interest/Other	0	0	0	17,576
Total Revenue	0	0	0	3,659,209
Expenditures:				
Personal Services	0	0	0	0
Operating	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,659,209</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	3,659,209
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22430: MOTOR CARRIER DIVISION
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-3,201

REVENUE SOURCES: Transfer(s) from the Highway Trust Fund. 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.

PERMITTED USES: The Motor Carrier Division Cash fund is used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	86,544	152,205	317,370	524,842
Revenue:				
Highway Trust Fund Transfer	1,200,000	1,400,000	1,400,000	1,400,000
Fee revenue	258,638	245,328	278,640	263,944
Interest/Other	9,099	10,376	12,531	11,871
Total Revenue	1,467,737	1,655,704	1,691,171	1,675,815
Expenditures:				
Personal Services	1,060,333	1,101,006	1,112,620	1,100,501
Operating	341,743	389,533	371,079	396,772
Total Expenditures	1,402,076	1,490,539	1,483,699	1,497,273
ENDING BALANCE	<u>152,205</u>	<u>317,370</u>	<u>524,842</u>	<u>703,384</u>
HIGHEST MONTH-ENDING BALANCE	1,055,068	719,476	1,070,788	1,135,830
LOWEST MONTH-ENDING BALANCE	190,486	373,665	570,207	739,473

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22440: LICENSE PLATE CASH FUND
EXPENDED IN PROGRAM 090

STATUTORY AUTHORITY: Section 60-3,103

REVENUE SOURCES: The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund.

PERMITTED USES: The License Plate Cash Fund is used to pay for costs associated with the manufacture of all license plates and related stickers.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	625,662	1,499,373	1,336,622	733,990
Revenue:				
Highway Trust Fund Transfer	2,400,000	2,400,000	2,400,000	11,643,476
Interest	23,160	24,255	16,685	47,932
Total Revenue	2,423,160	2,424,255	2,416,685	11,691,408
Expenditures:				
Plates	1,420,544	2,406,727	2,876,149	1,913,113
Stickers	128,905	180,279	143,168	133,717
Total Expenditures	1,549,449	2,587,006	3,019,317	2,046,830
ENDING BALANCE	<u>1,499,373</u>	<u>1,336,622</u>	<u>733,990</u>	<u>10,378,568</u>
HIGHEST MONTH-ENDING BALANCE	1,499,371	1,702,371	1,475,803	10,378,564
LOWEST MONTH-ENDING BALANCE	797,153	815,867	733,987	984,877

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22450: MOTOR VEHICLE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-1513

REVENUE SOURCES: Revenue sources include fees from: driver license reinstatement, title and registrations records, VIN issuance, registration, message plates, special interest plates, specialty plates, driver abstract fees, drivers' license/state ID cards, title fees, and ignition interlock permit issuance.

PERMITTED USES: The Motor Vehicle Cash Fund is used to carry out duties of the Department of Motor Vehicles as deemed necessary by the director. The fund is used for the majority of the operations of the agency.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	6,311,845	7,124,761	7,726,242	9,875,229
Revenue:				
Fee revenue	19,886,105	19,700,453	22,154,918	22,058,594
Interest/Other	178,637	198,242	290,006	149,877
Transfer to General Fund	-	-	-	
Total Revenue	20,064,742	19,898,695	22,444,924	22,208,471
Expenditures:				
Personal Services	10,744,745	10,480,392	11,015,265	11,127,121
Operating	8,820,755	8,654,935	9,261,580	10,009,645
Capital Outlay	(313,661)	161,887	19,092	4,881
Total Expenditures	19,251,839	19,297,214	20,295,937	21,141,647
ENDING BALANCE	<u>7,124,761</u>	<u>7,726,242</u>	<u>9,875,229</u>	<u>10,942,053</u>
HIGHEST MONTH-ENDING BALANCE	7,386,608	8,086,831	9,944,306	11,234,243
LOWEST MONTH-ENDING BALANCE	6,435,847	7,133,436	7,725,706	9,936,807

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22460: DEPARTMENT OF MOTOR VEHICLES IGNITION INTERLOCK FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-6,211.05

REVENUE SOURCES: The source of funding for the Ignition Interlock Fund is \$40 of the \$45 fee for an ignition interlock permit.

PERMITTED USES: The Ignition Interlock Fund is used to pay the cost of installing, removing or maintaining an ignition interlock device for an indigent person.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	44,242	18,892	132,274	254,941
Revenue:				
Transfer to General Fund	-150,000	0	0	0
Fee revenue	164,120	143,800	149,400	154,720
Interest	2,228	1,611	2,754	4,524
Total Revenue	16,348	145,411	152,154	159,244
Expenditures:				
Assistance to individuals	41,698	32,029	29,487	26,710
Total Expenditures	41,698	32,029	29,487	159,244
ENDING BALANCE	<u>18,892</u>	<u>132,274</u>	<u>254,941</u>	<u>387,475</u>
HIGHEST MONTH-ENDING BALANCE	133,774	134,664	255,660	388,702
LOWEST MONTH-ENDING BALANCE	20,117	27,905	140,452	269,720

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22470: VEHICLE TITLE AND REGISTRATION SYSTEM
REPLACEMENT AND MAINTENANCE CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-1505

REVENUE SOURCES: The fund receives revenue from one percent of the proceeds from motor vehicle taxes, and fees collected by the DMV from participation in a multistate electronic data security program.

PERMITTED USES: The cash fund is used to pay for costs associated with the acquisition, implementation, maintenance, support, upgrades and replacement of the motor vehicle titling and registration computer system.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	18,740,353	9,723,127	4,477,120	6,470,898
Revenue:				
1% Motor Vehicle Tax	2,845,773	2,838,345	3,244,906	3,156,436
Fee revenue	665	3,159	8,426	9,752
Interest	373,998	147,740	85,134	100,188
Total Revenue	3,220,436	2,989,244	3,338,466	3,266,376
Expenditures:				
Personal Services	555,438	521,470	394,899	390,572
Operating expenses & travel	11,559,571	473,781	949,789	2,446,916
Capital outlay	122,651	7,240,000	0	0
Total Expenditures	12,237,660	8,235,251	1,344,688	2,837,488
ENDING BALANCE	<u>9,723,127</u>	<u>4,477,120</u>	<u>6,470,898</u>	<u>6,899,786</u>
HIGHEST MONTH-ENDING BALANCE	19,136,785	10,417,472	6,828,875	7,398,261
LOWEST MONTH-ENDING BALANCE	,365,149	3,328,253	4,697,423	6,608,841

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECTOR: Dannette R. Smith
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AGENCY DESCRIPTION

The Department of Health and Human Services (DHHS) is a code agency, reporting to the Governor. The organizational structure includes a CEO and five Division Directors appointed by the Governor. The directors of each of the five divisions report to the Chief Executive Officer (CEO). The CEO reports to the Governor. The five divisions are the Division of Behavioral Health, the Division of Children and Family Services, the Division of Developmental Disabilities, the Division of Medicaid and Long-Term Care, and the Division of Public Health. The Governor also appoints a Chief Medical Officer if the Director of the Division of Public Health is not a physician.

DHHS responds to the state-level health and human service needs of Nebraskans through its five divisions, throughout offices and facilities across the state and seven 24-hour facilities. DHHS provides direct and indirect services to help people live better lives.

AGENCY BUDGET PROGRAMS

- Program 030 – Tobacco Prevention and Control/Operations
- Program 033 – Central Office/Operations
- Program 038 – Behavioral Health/Aid
- Program 175 – Rural Health Professional Incentive Programs/Aid
- Program 176 – Nursing Incentives
- Program 178 – Professional Licensure
- Program 250 – Juvenile Services Operations
- Program 344 – Children’s Health Insurance/Aid
- Program 347 – Public Assistance/Aid
- Program 348 – Medical Services/Aid
- Program 350 – Child Abuse Prevention/Operations
- Program 350 – Child Abuse Prevention/Aid
- Program 354 – Child Welfare/Aid
- Program 359 – Bridge to Independence/Operations
- Program 359 – Bridge to Independence/Aid
- Program 365 – Mental Health – Regional Centers/Operations
- Program 421 – Beatrice State Developmental Center
- Program 424 – Developmental Disability/Aid
- Program 502 – Public Health Grants/Aid
- Program 514 – Health and Medical Assistance/Aid
- Program 559 – Care Management/Aid
- Program 571 – Aging Services/Aid
- Program 621 – Stem Cell Research/Operations
- Program 621 – Stem Cell Research/Aid
- Program 622 – Cancer Research/Operations
- Program 622 – Cancer Research/Aid
- Program 623 – Biomedical Research/Aid

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGENCY-ADMINISTERED FUNDS

- Fund 22010 – Organ and Tissue Donor Awareness and Education Fund (expended in Prog. 033)
- Fund 22020 – Rural Health Professional Incentive Fund (expended in Prog. 175)
- Fund 22030 – Nebraska Emergency Medical Services Operations Fund (expended in Prog. 033)
- Fund 22080 – Health and Human Services Cash Fund (expended in Progs. 033, 038, 179, 250, 514 and 622)
- Fund 22501 -- Nebraska Opioid Recovery Fund
- Fund 22510 – Nursing Facility Quality Assurance Fund (expended in Progs. 033 and 348)
- Fund 22520 – Health and Human Services Cash Fund (expended in Progs. 365, 421, 424 and 519)
- Fund 22530 – School District Reimbursement Cash Fund (expended in Prog. 365)
- Fund 22559 – Health Care Homes for the Medically Underserved Fund (expended in Prog. 033)
- Fund 22575 – Patient Safety Cash Fund
- Fund 22585 – Managed Care Excess Profit Fund
- Fund 22590 – Nursing Faculty Student Loan Fund (expended in Prog. 176)
- Fund 22630 – Childhood Care Cash Fund (expended in Prog. 033)
- Fund 22640 – Health Care Cash Fund (expended in the following agencies and programs: Agency 25, Progs. 30, 033, 038, 250, 344, 347, 348, 424, 502,514,621,623 621, 623; Agency 3, Prog.122; Agency 11, Prog. 507; Agency 16, Progs.102,164; Agency 70, Prog.353)
- Fund 22650 – Child Abuse Prevention Fund (expended in Prog. 350)
- Fund 22671 – Behavioral Health Services Fund (expended in Prog. 038)
- Fund 22680 – ICF-DD Reimbursement Protection Cash Fund (expended in Progs. 033, 348 and 424)
- Fund 22690 – Nursing Facility Penalty Cash Fund (expended in Prog. 348)
- Fund 27270 – Homeless Shelter Assistance Trust Fund (expended in Prog. 347)
- Fund 28000 – Professional and Occupational Credentialing Cash Fund (expended in Progs. 033 and 178)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	203,595,562	228,084,979	240,669,316	261,837,012
Cash	28,668,283	31,958,401	42,327,262	33,638,424
Federal	233,977,793	251,539,032	410,279,258	346,285,786
Revolving				
Total Operations	466,241,638	511,582,412	693,275,836	641,761,222
STATE AID:				
General	1,358,327,307	1,333,273,923	1,350,653,284	1,367,733,619
Cash	107,165,296	105,045,843	89,967,466	84,436,826
Federal	1,611,055,859	1,541,006,574	2,177,270,513	2,741,773,451
Total State Aid	3,076,548,462	2,979,326,340	3,617,891,263	4,193,943,896
TOTAL FUNDS:				
General	1,561,922,869	1,561,358,902	1,591,322,600	1,629,570,631
Cash	135,833,579	137,004,244	132,294,728	118,075,250
Federal	1,845,033,652	1,792,545,606	2,587,549,771	3,088,059,237
Revolving	0	0	0	0
TOTAL EXPENDITURES:	3,542,790,100	3,490,908,752	4,311,167,099	4,835,705,118
FTEs	4,535	4,479	4,433.44	4,518.65

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 030: TOBACCO PREVENTION AND CONTROL/OPERATIONS

PROGRAM PURPOSE

This program was created in LB 1436 in the 2000 legislative session. Cash funds are from the Health Care Cash Fund and are appropriated as determined by the Legislature.

This program provides technical assistance to communities, funds programs targeted to youth, conducts media campaigns and offers a tobacco cessation help line.

<u>PROGRAM EXPENDITURES</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
OPERATIONS:				
General				
Cash	2,265,294	2,615,162	2,581,178	2,361,145
Federal				
Revolving				
Total Operations	2,265,294	2,615,162	2,581,178	2,361,145
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 033: CENTRAL OFFICE/OPERATIONS

PROGRAM PURPOSE

This program contains the personal services and operating expenses for six divisions and the administrative support functions which support the agency. The divisions are: Operations, Public Health, Children and Family Services, Medicaid and Long-Term Care, Behavioral Health, and Developmental Disabilities. The activities are far ranging and include the majority of the non-institutional employees and operating expenses.

Operations

The office of the Chief Executive Officer supports the administrative salaries, benefits, and operating expenses of the Department.

Public Health

The Division of Public Health combines the elements of public health, health data, community health and health licensure.

Children and Family Services

The operations and administration of economic assistance, child support enforcement, and child welfare are contained in this program. This includes the five service areas and all local offices that are responsible for the delivery of individual and community services.

Medicaid and Long Term Care

The Division of Medicaid and Long-Term Care administers Medicaid, Medicaid Expansion, Children's Health Insurance Program (CHIP), and two programs in the State Unit on Aging, care management and aid distributed to the Area Agencies on Aging (AAAs).

Behavioral Health

The Division of Behavioral Health administers, provides funding and oversight for community-based services through six local Behavioral Health Regions, Tribes, or direct contract for the provision of emergency services, community mental health and substance use disorder prevention and treatment services. The Division funding is primarily focused on services for individuals who do not have Medicaid and do not have insurance. As the federally designated state mental health and substance use authority, the Division of Behavioral Health serves as behavioral health system strategist.

Developmental Disabilities

The Division of Developmental Disabilities performs a multitude of tasks to support Nebraskans with developmental disabilities, aged and individuals with disabilities and those with traumatic brain injuries including: a) contracting with, and providing general oversight of, community-based service providers; b) developing and implementing a comprehensive and integrated statewide plan for services; and c) administering four Home and Community-Based Medicaid Waivers.

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

PROGRAM 033: CENTRAL OFFICE/OPERATIONS (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	112,583,185	141,475,441	144,724,279	160,452,618
Cash	13,621,774	15,984,317	13,853,705	20,069,221
Federal	210,943,392	227,560,712	385,418,750	328,404,019
Revolving				
Total Operations	337,148,351	385,020,470	543,996,734	508,925,858
FTEs	3,057	3,065	3,145	3,290

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 038: BEHAVIORAL HEALTH/AID

PROGRAM PURPOSE

The department is responsible for distributing behavioral health state aid for community mental health and substance abuse services. The Division of Behavioral Health Services is responsible for planning, determining the allocation of resources and the administration of aid to communities. The Division provides leadership for the state’s mental health and substance abuse program. The Division administers the aid through contracts with the six regional governing boards and direct contracts with providers.

Contracts are managed through utilization review, quality of care review, program fidelity audits and consumer input. Contracts include both fee-for-service and non-fee-for-service payments. Service provisions falls into four levels of care based on intensity of service: 1) emergency, 2) assessment/evaluation, 3) non-residential and 4) residential.

The majority of federal funds received for behavioral health services are from SAMSHA’s Mental Health Services Block Grant and Substance Abuse Services Block Grant.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	69,303,761	70,748,957	59,329,074	48,449,957
Cash	13,178,243	13,074,872	11,682,171	7,916,262
Federal	15,148,704	18,186,078	16,498,113	16,600,045
Revolving				
Total State Aid	97,630,708	102,009,907	87,509,358	72,966,263
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 175: RURAL HEALTH PROFESSIONAL INCENTIVE PROGRAMS/AID

PROGRAM PURPOSE

The Nebraska Loan Repayment Program provides for repayment of commercial or government student loans for physicians, nurse practitioners, physician assistants, dentists, psychologists, licensed mental health practitioners, occupational therapists, physical therapists, and pharmacists who practice in designated shortage areas for three years. A local match equal to the amount provided by the state is required. This match requirement has been suspended for the duration of LB 1014 (2022) ARPA dollars (\$5,000,000).

The Nebraska Loan Repayment Program provides for repayment of commercial or government student loans for physicians, nurse practitioners, physician assistants, dentists, psychologists, licensed mental health practitioners, occupational therapists, physical therapists and pharmacists who practice in designated shortage areas for three years. A local match equal to the amount provided by the state is required.

The statute authorizes the maximum amounts for the student loans and loan repayment. The Rural Health Advisory Commission establishes limits based on the available appropriations

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	680,723	680,723	680,723	1,290,405
Cash	1,762,529	1,746,846	1,886,692	2,231,083
Federal	385,110	461,594	439,363	435,569
Revolving				
Total State Aid	2,828,362	2,889,163	3,006,778	3,957,057
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 176: NURSING INCENTIVES

PROGRAM PURPOSE

LB 146, passed in the 2005 session, created the Nursing Faculty Student Loan Act. Under the act, loans may be made by the department for educational expenses of a qualified student who agrees in writing to engage in nursing instruction in an approved nursing program for two years of full-time nursing instruction for each year a loan is received.

General funds for the Nursing Faculty Student Loan Act were provided in FY 2007 only. A one-dollar fee was temporarily placed on nursing licenses to fund these loans. The program is authorized to accept donations.

In FY 2023, there is an appropriation of \$5 million from American Rescue Plan Act (ARPA) funding to administer a nursing student scholarship program.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash				
Federal				
Revolving				
Total Operations	0	0	0	0
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 178: PROFESSIONAL LICENSURE

PROGRAM PURPOSE

The Licensure Unit issues new, renewal and reinstated credentials, provides administrative support to the licensing boards, administers the Licensee Assistance Program and monitors compliance with disciplinary sanctions. The professions, occupations, and businesses that are regulated include: Acupuncturists; Alcohol and Drug Counselors; Asbestos Workers; Athletic Trainers; Audiologists; Speech-Language Pathologists; Cosmetologists; Body Artists; Electrologists; Estheticians; Nail Technologists; Cosmetology and Nail Schools and Salons; Body Art Establishments; Chiropractors; Dentists; Dental Hygienists; Dental Assistants; Emergency Medical Care Technicians, Paramedics, and First Responders; Emergency Medical Care Training and Service Providing Agencies; Environmental Health Specialists; Embalmers and Funeral Directors; Funeral Establishments; Crematories; Genetic Counselors; Hearing Aid Instrument Dispensers and Fitters; Medical Nutrition Therapists; Physicians; Osteopathic Physicians; Physician Assistants; Mental Health Practitioners; Social Workers; Professional Counselors; Marriage and Family Therapists; Massage Therapists; Massage Therapy Establishments; Medical Radiographers; Limited Radiographers; Registered Nurses; Licensed Practical Nurses; Advanced Practice Registered Nurses – Nurse Practitioners, Certified Nurse Midwives, Certified Registered Nurse Anesthetists and Clinical Nurse Specialists; Nursing Home Administrators; Optometrists; Occupational Therapists; Occupational Therapy Assistants; Perfusionists; Podiatrists; Pharmacists, Pharmacist Interns and Pharmacy Technicians; Physical Therapists; Physical Therapy Assistants; Psychologists, Respiratory Care Practitioners, Surgical First Assistants; Veterinarians; and Veterinary Technicians. Most credentials are renewed every two years.

The Investigations Unit receives an average of 2,100 complaints annually against credentialed persons. The Investigations Unit conducts investigations of those complaints alleging violations of the credentialing laws. It reports the results of its investigations to the credentialing boards, which, in turn, recommend disposition of the complaint to the Attorney General.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	20,827	8,091	21,887	34,471
Cash	3,681,018	5,781,206	5,916,284	6,035,274
Federal				
Revolving				
Total Operations	3,701,845	5,789,297	5,938,171	6,069,745
FTEs	49	51	49	49

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 250: JUVENILE SERVICES OPERATIONS

PROGRAM PURPOSE

Beginning in FY 13 and the passage of LB 561, passed in the 2013 Legislative Session, the Office of Juvenile Services is responsible only for youth committed to the Youth Rehabilitation and Treatments Centers. Juvenile Parole and community-based services were moved to State Probation under the Supreme Court.

The Youth Rehabilitation and Treatment Centers provide institutional treatment for juveniles. The YRTC at Geneva historically provided treatment for female juveniles and the YRTC at Kearney served only males. In 2019, the girls were moved to the YRTC at Kearney due to the conditions of the housing units on the Geneva campus. In 2020 the YRTC – Geneva was changed to serve only girls transitioning out of the system. The Geneva YRTC is no longer used as a YRTC. In the spring of 2021, a girls-only facility was opened in Hastings. Additionally, the department contracted with Lancaster County for a treatment facility at the Lancaster County Detention Center for boys and girls with high acuity behavioral needs. The YRTC – Kearney serves only boys.

Juveniles adjudicated as delinquent by the various courts of the state and under age 18 at the time of their adjudication may be placed in one of the facilities. They must be released on or before their 19th birthday.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	18,333,905	21,304,190	20,705,085	24,254,490
Cash	981,553	975,713	928,765	859,490
Federal	437,799	473,638	944,310	929,048
Revolving				
Total Operations	19,753,257	22,753,541	22,578,160	26,043,028
FTEs	331	357	232	252

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 344: CHILDREN’S HEALTH INSURANCE/AID

PROGRAM PURPOSE

Title XXI of the Social Security Act, enacted in 1997 by the Balanced Budget Act, authorized federal grants to states for provision of child health assistance to uninsured, low-income children. The program is jointly financed by the federal and state governments and administered by the states. Within federally appropriated amounts, CMS provides states an enhanced federal match for Children’s Health Insurance Program (CHIP). Within broad federal rules, each state decides eligible groups, types and ranges of services, payment levels for benefit coverage, and administrative and operating procedures. CHIP operates using the same delivery system, benefit package, and regulations as Medicaid. A Separate CHIP (SCHIP) was established in 2012 to implement LB599. The SCHIP provides medical coverage for unborn children of pregnant women who are not Medicaid eligible.

Eligibility

Children from birth up to age 19 in households with adjusted incomes up to 213% of the Federal Poverty Level and unborn children in households with adjust incomes up to 197% of the Federal Poverty Level are eligible for payment of medical care. Program 344 includes the children whose income falls between the standards in effect prior to the implementation of CHIP and 213% of the FPL. Program 348 includes the children who meet the earlier income standards. No resource test is applied in determining eligibility.

Services

The benefit package for CHIP is the same as for the core Medicaid Program. The primary services utilized by the CHIP population are inpatient hospital services, physician care, dental treatment, and prescribed drugs. Early and Periodic Screening, Diagnosis, and Treatment (EPSDT), which provides necessary preventive and treatment services to children, is federally mandated.

Service Delivery

Medicaid services are delivered through an integrated managed care program called Heritage Health. Heritage Health encompasses physical health, behavioral health and pharmacy into a single comprehensive and coordinated delivery system for Medicaid, CHIP, and SCHIP enrollees. The three contractors are Nebraska Total Care, UnitedHealthcare Community Plan and Healthy Blue. Dental services are provided under a separate prepaid ambulatory health plan (PAHP) contract with MCNA Dental.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	2,377,467	8,626,835	18,336,273	20,190,556
Cash	7,086,176	6,837,744	6,835,700	6,835,700
Federal	84,125,794	78,330,332	78,862,454	81,821,286
Revolving				
Total State Aid	93,589,437	93,794,911	104,034,427	108,847,542
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 347: PUBLIC ASSISTANCE/AID

PROGRAM PURPOSE

Child welfare-related programs were moved to a separate budget program 354 beginning in FY 13. The following programs are included in Program 347:

Supplemental Nutrition Assistance Program (SNAP) (formerly the Food Stamp Program): provides food assistance benefits to low-income households in Nebraska. The benefits of this program are 100% federally funded.

SNAP Employment and Training: provides job search training and support services for unemployed or under-employed SNAP recipients. This program is funded mostly by federal funds with some state matching funds.

Aid to the Aged Blind and Disabled (AABD): provides direct cash assistance to needy persons in addition to the Federal SSI Program to bring the income of the aged, blind or disabled individual up to the need standards in Nebraska. This is a state funded program.

The Temporary Assistance for Needy Families (TANF): Administered as Aid to Dependent Children (ADC) and Employment First (EF). Provides assistance to needy families so that children may be cared for in their own homes or in the home of relatives, and encourages the formation and maintenance of two-parent families. This program has a mix of state and federal funds.

- Aid to Dependent Children (ADC): provides a cash grant to families who meet state promulgated financial and non-financial eligibility requirements. The purpose of ADC is to provide assistance to needy families so that children can be cared for in their own homes and to reduce the dependency of needy parents by promoting job preparation, work, and marriage.
- Employment First (EF): provides temporary, transitional support for Nebraska families so that economic self-sufficiency is attained in as expeditious a manner as possible through the provision of training, education and employment preparation.

Community Services Block Grant: ensures that federal dollars are designated to provide the base funding for nine Community Action Agencies to assist low-income persons and families to become economically self-sufficient. This program is federally funded.

Child Care Subsidy: assists families in becoming self-sufficient by providing child care options for their children that are accessible, affordable and of quality. The program also assists families in understanding, identifying, and selecting quality child care options for their children; and implements a coordinated early care and education delivery system which supports quality care environments for children. This program has a mix of state and federal funds.

Emergency Assistance: provides financial assistance to needy families who have at least one minor child in the home, who are threatened with unforeseen crises, such as discontinuation of utilities, imminent eviction from the family home, or lack of food. The Emergency Assistance program provides help through assistance payments that alleviate the crisis situation. Support is also available for home furnishings, moving expenses, transportation and medical expenses not covered by Medicaid. Assistance is available once in a 12 month period. The maximum amount is equal to the ADC payment standard for the family's size.

Low-Income Home Energy Assistance Program (LIHEAP): provides assistance payments on behalf of vulnerable low-income Nebraskans for assistance with fuel bills for heating and cooling and also with weatherization costs. This program is funded by federal funds.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 347: PUBLIC ASSISTANCE/AID (CONT'D.)

Medically Handicapped Children's Program (MHCP): provides family-focused service coordination/case management, specialty medical team evaluations for children in local areas, access to specialty physicians and payment for treatment services. This program is funded by a combination of federal and state funds.

Disabled Person and Family Support Program: coordinates and purchases services and items to encourage employable disabled people who live independently to remain or become employed and assist disabled adults who reside in an independent living situation to maintain their maximum level of independence and prevent out of home placement. This program is funded by state funds.

Social Services Block Grant: provides supports to enable clients; 1) to experience the optimal level of health, safety and independence in a healthy and safe home environment; 2) to be able to receive ongoing support from unpaid caregivers; and 3) to prevent, reduce or eliminate the risk of abuse, neglect and exploitation. Services to the elderly and persons with disabilities include adult day care, chore services, home-delivered and congregate meals and transportation. This is a federal and state funded program.

Refugee Assistance: provides assistance to refugees who are not eligible for a categorical program to achieve self-sufficiency as quickly as possible and to assist with financial and medical assistance during initial resettlement in the United States. This program is federally funded.

Nebraska Homeless Assistance Program: provides funding to ensure that individuals and families who are homeless or at-risk of homelessness have safe, appropriate housing and services. This program is funded by a mix of cash and federal funds. The cash is generated as a result of fees collected from the documentary stamp tax and deposited into the Homeless Shelter Assistance Trust Fund.

Nebraska Lifespan Respite Services Program: provides short-term relief to primary family caregivers from the demands of ongoing care for an individual with special needs. The Lifespan Respite Services Program provides assistance to help families with loved ones with special needs (from birth through death) to pay for respite care. Families choose their providers and service setting, decide how much to pay per hour or per day, and set their own schedules. This program can help only those families who do not receive respite services from any other governmental program. This is a cash program funded from the Nebraska Health Care Cash Fund.

State Disability Program (Medical and Maintenance): provides medical assistance coverage and monthly maintenance payments to individuals with disabilities that have been denied Supplemental Security Income (SSI) by the Social Security Administration because their disability is expected to last less than 12 months and are ineligible to receive Medicaid services in their own right. If the disability lasts beyond twelve months, the person qualifies for Social Security and Medicare. This is state funded program.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	79,593,852	77,044,913	70,779,875	71,469,727
Cash	3,890,869	4,014,521	4,134,258	2,967,313
Federal	107,535,605	108,689,162	134,674,553	271,746,354
Revolving				
Total State Aid	191,020,326	189,748,596	209,588,686	346,183,394
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 348: MEDICAL SERVICES/AID

PROGRAM PURPOSE

Originally enacted in 1965 under Title IIX of the Social Security Act, Medicaid is a public health program that provides coverage for low-income individuals. The program is operated in joint partnership between the federal government and the states. It is an entitlement program that pays for medical care for qualified low-income persons who meet the eligibility requirements.

At the federal level, Medicaid is administered by the Centers for Medicare and Medicaid Services (CMS). CMS provides federal funding to states based upon a formula that is calculated and adjusted annually. CMS also pays a portion of the state's administrative costs. The percentage is 50% or more depending upon the specific administrative function.

Program 348 is the budget unit that directly supports the reimbursement and prospective payment of health care services for eligible Medicaid members.

Eligibility

Nebraska provides Medicaid coverage to qualified low-income individuals in the following categories: Children, parent/caretaker relatives, expansion adults, individuals over the age of 65, and individuals with disabilities.

- Eligibility for children is based on income and varies by age.
- Pregnant women are eligible for Medicaid up to 194% of the federal poverty level (FPL).
- Adults age 19 through 64, whose income is at or below 138% FPL.
- Parent/Caretaker relatives are eligible for Medicaid with incomes up to 58% of the federal poverty level.
- Individuals who are aged (over the age of 65), blind, or have been determined disabled by social security administration are eligible with income up to 100% of the federal poverty level. Resource limits are applied to these groups,
- Individuals who are age 65 and older who have been determined disabled by the Social Security Administration and are receiving a social security income (SSI) payment, or who qualify for State Supplement cash benefits are automatically eligible for Medicaid.

Modified eligibility criteria apply to certain specialty populations, such as employed individuals who are disabled and women with breast or cervical cancer.

Services

CMS requires states to cover specific services commonly referred to as "mandatory" services. States may also elect to cover additional services from an array of "optional" services. However, many services defined in statute as "optional" such as home and community-based waiver services have become mandatory in practice due to legal interpretations and court rulings. The services provided by Nebraska Medicaid are governed by the Medicaid State Plan. To be eligible for federal matching funds, a service must be approved by CMS in the State Plan. Services can be added to the state Medicaid program through an amendment process with CMS.

States are further allowed to expand services beyond the traditional array to encompass non-medical health-related services through a waiver process. Waivers govern services delivered to specific populations and must be approved by the federal government every few years.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 348: MEDICAL SERVICES/AID (CONT'D.)

Service Delivery

The majority of Medicaid clients receive physical health, behavioral health, and pharmacy services through three integrated health plans in a program called Heritage Health. The three contractors are Nebraska Total Care, United Healthcare Community Plan and Healthy Blue. Dental services are provided under a separate Prepaid Ambulatory Health Plan (PAHP) contract with MCNA Dental. Long-term care services are not included in managed care. New managed care contracts are being competitively reprocured and will include integrating dental into the existing integrated Heritage Health Program.

Home and Community Based Waivers (Aged and Disabled and Traumatic Brain Injury) are service systems whereby eligible persons are offered the choice of receiving home and community-based services or entering a nursing facility. These waivers allow Medicaid funding to be used to purchase services such as adult day, assisted living, assistive technology, home-delivered meals and respite.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	860,192,619	844,561,665	869,970,379	880,221,931
Cash	35,288,010	33,318,342	20,655,510	21,304,786
Federal	1,149,123,461	1,238,948,354	1,831,979,253	2,244,801,756
Revolving				
Total State Aid	2,044,604,090	2,116,828,361	2,722,605,142	3,146,328,473
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 350: CHILD ABUSE PREVENTION/OPERATIONS

PROGRAM PURPOSE

A nine-member board, nominated by the Governor and approved by the Legislature, awards the grants from the Nebraska Child Abuse Prevention Fund. The board's duties include disbursement of funds, community education, information exchange, priority setting and technical assistance. A fee of one dollar on birth certificates and a \$25 dissolution of marriage fee are used to fund this program.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	39,144	19,756	31,654	41,962
Federal				
Revolving				
Total Operations	39,144	19,756	31,654	41,962
FTEs	0	0	0	0

PROGRAM 350: CHILD ABUSE PREVENTION/AID

PROGRAM PURPOSE

The Nebraska Child Abuse Prevention Fund was created in 1986 by the legislature in recognition of the need to make the prevention of child abuse and neglect a priority. The Department of Health and Human Services is required to submit an annual report to the Legislature regarding disbursements of the fund. The annual reports can be found on the Nebraska Legislature's website.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	333,866	341,354	198,879	357,023
Federal				
Revolving				
Total State Aid	333,866	341,354	198,879	357,023
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 350: CHILD ABUSE PREVENTION FUND **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	373,010	361,110	230,533	398,985
Federal				
Revolving				
TOTAL	373,010	361,110	230,533	398,985

PROGRAM 354: CHILD WELFARE/AID

PROGRAM PURPOSE

Beginning July 1, 2012, child welfare-related programs were moved from Program 347 to a separate budget program. The following programs are included in Program 354:

Child Welfare: Provides services that work to ensure that the abused, neglected, dependent, and/or delinquent children are safe from harm or maltreatment living in a permanent healthy nurturing and caring environment with a stable family and that the effects of harm to the child or youth are diminished, and communities are safe from harm by these children or youth. This is a state and federally funded program. Prior to July, 2022, case management in the Eastern Service Area was handled through a contractual arrangement, most recently by St. Francis Ministries. The case management costs for the Eastern Service Area were included in this appropriation. Saint Francis Ministries began transitioning cases to the state on January 1, 2022. The process was completed by June 30, 2022. The funding for state-provided case management was transferred to Program 033.

Subsidized Adoption & Guardianship: Provides ongoing financial and health care supports to families that establish permanency for children who were in foster by obtaining a guardianship or adoption.

Domestic Violence: Provides services to individuals to assist them in breaking free of their abuser and to establish a healthy and safe environment for themselves and their children. Funding is provided to community-based programs to provide comprehensive support services shall include, but not be limited to: (1) emergency services for victims of abuse and their families; (2) support programs that meet specific needs of victims of abuse and their families; (3) education, counseling, and supportive programs for the abuser; (4) programs to aid in the prevention and elimination of domestic violence, which shall include education and public awareness; and (5) assistance in completing the standard petition and affidavit forms for persons who file a petition and affidavit for a protection order.

Educational Assistance to State Wards: Provides school districts reimbursement by the state for the cost of educational services and transportation for children who are state or court wards when those services are provided outside the child's resident school district and the child is in out-of-home care other than foster family care.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 354: CHILD WELFARE/AID, (CONT'D)

Post Adoption/Guardianship: Provides support on a voluntary basis after a family has adopted or agreed to be a guardian for a child or teen who had previously been in the state’s care. Families are helped to address any issues that come up so the adoption or guardianship remains strong. Families who have adopted or are guardians for youth who were state wards can access assistance 24-hours a day, seven days a week. Families can be connected to respite care, mentoring, counseling, classes, support groups and more.

Protection and Safety Programs: Includes funding for the coordinators at the child advocacy centers, training for law enforcement and medical professionals on child abuse and neglect issues, public education and awareness, and home visitation programs.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	170,666,282	157,390,141	167,652,184	180,738,002
Cash	2,734,444	2,734,444	2,734,444	
Federal	30,219,935	40,250,463	46,346,621	47,528,148
Revolving				
Total State Aid	203,620,661	200,375,048	216,733,249	228,266,150
FTEs	0	0	0	0

PROGRAM 359: BRIDGE TO INDEPENDENCE/OPERATIONS

PROGRAM PURPOSE

Young people are eligible for Bridge to Independence who have obtained the age of 19, were in an out-of-home placement or discharged to independent living or after age 16 had a kinship guardianship assistance agreement. The young person must be completing secondary education or a General Equivalent Degree, enrolled in postsecondary or vocational education, employed for at least 80 hours per month, participating in a program designed to promote employment or is incapable of doing any of the activities due to a medical condition.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	-134,632	505,818	147,346	155,712
Cash				
Federal	887,341	254,423	598,234	503,607
Revolving				
Total Operations	752,709	760,241	745,580	659,319
FTEs	12	12	10	6.5

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 359: BRIDGE TO INDEPENDENCE/AID

PROGRAM PURPOSE

Extended services and support include medical care if the young person is eligible for Medicaid, monthly maintenance payments and case management.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	1,819,909	1,281,202	1,646,505	1,362,023
Cash				
Federal	549,423	993,452	624,723	1,720,929
Revolving				
Total State Aid	2,369,332	2,274,654	2,271,228	3,082,952
FTEs	0	0	0	0

PROGRAM 359: BRIDGE TO INDEPENDENCE/OPERATIONS TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	1,685,377	1,787,020	1,793,851	1,517,735
Cash	0	0	0	
Federal	1,436,764	1,247,875	1,222,957	2,224,600
TOTAL	3,122,141	3,034,895	3,016,808	3,742,335

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 365: MENTAL HEALTH – REGIONAL CENTERS/OPERATIONS

PROGRAM PURPOSE

The Lincoln Regional Center (LRC) provides short-term inpatient mental health services and psychosocial rehabilitation to adults with serious and severe and persistent mental illness. The Forensic Mental Health Program at LRC serves adults from the entire state who are in need of the most restrictive treatment. LRC conducts outpatient evaluations for competency and sanity and inpatient services for those found not responsible by reason of insanity, convicted sex offenders, court ordered inpatient evaluations, and those committed by the Mental Health board, deemed to be of danger to themselves or others who cannot be treated in a less restrictive environment. On occasion, LRC also provides treatment for juveniles with severe and persistent mental health. Youth are segregated from the adult population.

The Whitehall Program in Lincoln is a Psychiatric Residential Treatment Center (PRTF) that provides services to adolescent males who have been adjudicated and have sexually harmed others. Whitehall is licensed through the LRC. Male adolescents, who were previously served at the Hastings Regional Center, were moved to Whitehall in October 2021. Many of these youth have interfaced with the justice system and received previous SUD treatment or serve youth who are unable to be served in a community-based SUD program.

The Norfolk Sex Offender Treatment operates a sex offender treatment program to serve persons who have completed their sentences at the Department of Corrections, but who continue to pose a threat of harm to others. As individuals progress through a phase program, they may be transferred to LRC for the final phases of treatment.

NOTE: The Hastings Regional Center is now occupied by female youth that have been transferred to this facility from the YRTC in Geneva.

The primary sources of cash and federal funds for the Regional Centers for adults (LRC & NRC) are from patients, county payments, private insurance, and some Medicare funds. The primary sources for youth facilities (Whitehall) are payments by Medicaid, parents, schools, counties, State Probation, and private insurance.

Concerted efforts have been made to reallocate regional center funding for the development and provision of community-based services.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	58,451,068	58,122,516	66,656,717	66,896,208
Cash	5,276,690	3,661,725	4,239,215	2,529,779
Federal	4,730,611	2,777,573	2,031,062	2,588,699
Revolving				
Total Operations	68,458,369	64,561,814	72,926,994	72,014,686
FTEs	711.23	699.90	702	698.25

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 421: BEATRICE STATE DEVELOPMENTAL CENTER

PROGRAM PURPOSE

The two Intermediate Care Facilities on the campus at the Beatrice State Developmental Center (BSDC) provide 24-hour habilitative, residential, medical, and consultative services for individuals with intellectual disabilities.

BSDC also provides outreach services through consultation, on-site community treatment, and, when necessary, short-term in-patient habilitative services. In addition, the Center provides human resource development and technical assistance through on-campus activities such as student internships, specialized workshops, and community learning opportunities. Each person served is challenged to achieve independence, realize personal goals, develop meaningful relationships, and be safe, healthy, happy, and respected. BSDC also serves as an expert resource for community-based service providers and for persons with developmental disabilities (and their families) who are receiving community-based services throughout Nebraska.

Medicaid funds are the primary source of federal funds. Cash funds are received from payments by parents, patients, schools, counties, and insurance companies.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	12,521,301	6,668,923	8,404,102	10,043,513
Cash	2,143,472	2,665,162	1,708,786	1,458,797
Federal*	16,429,227	20,472,686	16,813,708	13,860,413
Revolving				
Total Operations	31,094,000	29,806,771	26,926,596	25,362,723
FTEs	374	294	295	222.50

*Federal Medicaid funds are in Program 348

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 424: DEVELOPMENTAL DISABILITY/AID

PROGRAM PURPOSE

The department is responsible for distributing the aid in this program to contracted providers. The Developmental Disabilities System is a statewide program to provide specialized services to persons with developmental disabilities. Service eligibility determinations and funding authorizations are the responsibility of the Developmental Disabilities System. A statewide network of community-based providers provides services. Service providers must be certified prior to contracting and receiving Department administered funds.

The federal funds in this program are Medicaid funds. The cash funds sources include funds from the tobacco settlement fund, the ICF/IID provider tax per Neb. Rev. Statute 68-1804, and funds from individuals that are assessed an ability to pay for services.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	155,829,163	153,837,466	139,755,761	136,263,951
Cash	5,312,000	5,472,000	5,332,000	5,331,988
Federal*				
Revolving				
Total State Aid	161,141,163	159,309,466	145,087,761	141,595,939
FTEs	0	0	0	0

*Federal Medicaid funds are in Program 348

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 502: PUBLIC HEALTH GRANTS/AID

PROGRAM PURPOSE

This budget program contains funding for public health departments, minority health and federally-qualified community health centers.

The Public Health Grant Program was enacted in 2001 as part of LB 692. The intent of this program is to ensure that all people in Nebraska are covered by a county or district health department. All public health departments funded under this program must provide the following: 1) assessing the health needs of the population, 2) developing policies and formulating strategies to address these needs, and 3) assuring that services are available to meet the health needs of the entire population.

Each local public health department shall include the essential elements in carrying out the core public health functions to the extent applicable within its geographically defined community and to the extent funds are available. The essential elements include, but are not limited to, (a) monitoring health status to identify community health problems, (b) diagnosing and investigating health problems and health hazards in the community, (c) informing, educating, and empowering people about health issues, (d) mobilizing community partnerships to identify and solve health problems, (e) developing policies and rules that support individual and community health efforts, (f) enforcing laws, rules, and regulations that protect public health and the environment and ensure safety, (g) linking people to needed medical and mental health services and assuring the provision of health care when not otherwise available, (h) assuring a competent workforce within the health care industry and the public health departments, (i) evaluating effectiveness, accessibility, and quality of services within the health care industry and the public health departments, and (j) researching to gain new insights and innovative solutions to health problems.

Funding is also provided to federally qualified community health centers to improve access to underserved populations. Funds are distributed to each of the seven centers in the state. Minority health funding provides services to counties with a minority population exceeding five percent in the first and third congressional districts and to the federally qualified health clinics in the second congressional district.

LB 1014 (2022) provided one-time funding to local health departments and to establish an HIV pre-exposure prophylaxis (PrEP) program in Prog. 502.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	5,783,060	5,777,955	7,751,347	9,767,468
Cash	9,484,260	9,303,424	8,060,980	8,554,604
Federal				
Revolving				
Total State Aid	15,267,320	15,081,379	15,812,327	18,322,072
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 514: HEALTH AND MEDICAL ASSISTANCE/AID

PROGRAM PURPOSE

Health Aid promotes public health activities which enhance the health of families through education, prevention of disease, reduction of morbidity and mortality, and facilitates access to appropriate health related services. The following programs are in this budget program:

- ◆ Chronic Renal Disease
- ◆ Ryan White HIV/AIDS Prevention
- ◆ AIDS-Drugs (Ryan White program)
- ◆ Housing Opportunities for Persons with AIDS (HOPWA)
- ◆ The Breast and Cervical Cancer Screening Program ("Every Woman Matters")
- ◆ Colon Cancer Screening Program
- ◆ Diabetes
- ◆ Commodity Supplemental Food
- ◆ Immunization
- ◆ Newborn Screening and Genetics
- ◆ Amino acid-based elemental formula reimbursement
- ◆ Reproductive Health
- ◆ Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
- ◆ Commodity Supplemental Food Program (CSFP)
- ◆ Nebraska Council on Developmental Disabilities
- ◆ Childhood Lead Prevention
- ◆ Native American Public Health Act
- ◆ Preventive Health and Health Services Block Grant
- ◆ Comprehensive Cancer Control
- ◆ External Maternal and Child Health Services (MCHS) Grants
- ◆ Sexually Transmitted Disease Program
- ◆ Tuberculosis Program
- ◆ Emergency Medical Services Program
- ◆ Disability Rights Nebraska for citizen advocacy
- ◆ Statewide drug disposal
- ◆ Evidence-based home visiting
- ◆ Perinatal Quality Improvement Program
- ◆ Emergent disease response aid (including COVID-19)
- ◆ Critical Incident Stress Management (CISM)
- ◆ Brain Injury Assistance Program
- ◆ One-time, time limited funding for several programs under the American Rescue and Recovery Act (ARPA)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 514: HEALTH AND MEDICAL ASSISTANCE/AID, (CONT'D)

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	4,997,428	4,183,388	4,717,732	5,996,093
Cash	9,446,712	8,789,654	10,013,427	10,387,124
Federal	45,357,383	46,339,832	58,779,833	68,229,347
Revolving				
Total State Aid	59,801,523	59,312,874	73,510,992	84,612,564
FTEs	0	0	0	0

PROGRAM 559: CARE MANAGEMENT/AID

PROGRAM PURPOSE

The State Unit on Aging administers the Nebraska Care Management program. The Care Management Program is operated at the local level by care management units of the eight Area Agencies on Aging. Care managers assess the functional level and needs of the older individual. In consultation with the individual, the care manager develops a plan of care to meet identified needs and arranges services to facilitate independence. Care managers complete a re-assessment of the individual each year and modify the care plan as needed. Persons receiving services are charged a fee based upon a sliding fee scale. Agencies are reimbursed for actual expenses less program income.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	2,032,250	1,985,321	1,893,716	2,135,901
Cash				
Federal				
Revolving				
Total State Aid	2,032,250	1,985,321	1,893,716	2,135,901
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 571: AGING SERVICES/AID

PROGRAM PURPOSE

The State Unit on Aging distributes federal and state funds to the eight Area Agencies on Aging for the development of comprehensive and coordinated community-based services for older adults. Services which may be provided include:

- (a) In-home services (e.g., personal care services, homemaker services, chore services)
- (b) Access services (e.g., transportation, information and referral, outreach)
- (c) Health promotion services (e.g., health clinics, nutrition education and counseling)
- (d) Meals (congregate meals and home-delivered meals)
- (e) Caregiver services
- (f) Other services such as legal services and adult day care.

Federal Older Americans Act funds for services are distributed to the area Agencies on Aging on a formula basis. State funds are allocated to the Area Agencies on Aging through the Nebraska Community Aging Services Act which requires that a minimum of 25 percent of the actual costs of agency operation be generated from local resources with the remainder coming from state and federal funds.

The Aging and Disability Resource Center (ADRC) is for Nebraskans aged 60 years or older, people with disabilities of all ages, family members, caregivers and advocates. Local ADRCs provide information, referral and assistance for accessing community services and long-term care options. The ADRC started as a pilot project in July 2016 and was made permanent in April 2018. Participating as an ADRC is optional. Area Agencies on Aging (AAA) and providers serving disabled may provide ADRC services. In 2022, legislation permitted the State Unit on Aging to fund all ADRC participating organizations directly.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	6,870,702	7,155,357	8,139,715	9,847,605
Cash	392,863	648,925	100,832	
Federal	7,877,659	8,807,306	9,065,600	8,890,017
Revolving				
Total State Aid	15,141,224	16,611,588	17,306,147	18,737,622
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 621: STEM CELL RESEARCH/OPERATIONS

PROGRAM PURPOSE

The Stem Cell Research Act was created in 2008 by LB 606. The bill directed the creation of a Stem Cell Research Advisory Committee. The committee consists of the dean of every medical school in Nebraska or his or her designee. There are additional members to be appointed to the committee. They will be appointed in the following manner: (a) The dean of every medical school in Nebraska nominates three scientists from outside Nebraska conducting human stem cell research with funding from the National Institutes of Health of the United States Department of Health and Human Services; and (b) the chief medical officer selects two scientists from each set of nominations to serve on the committee. Appointments by the chief medical officer will be approved by the legislature.

The committee will establish a grant process to award grants to Nebraska institutions or researchers for the purpose of conducting non-embryonic stem cell research. The committee will annually report to the Legislature the number of grants awarded, the amount of the grants, and the researchers or institutions to which the grants were awarded.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	4,421	8,424	8,210	9,221
Federal				
Revolving				
Total Operations	4,421	8,424	8,210	9,221
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 621: STEM CELL RESEARCH/AID

PROGRAM PURPOSE

Funds are used to provide a dollar-for-dollar match, up to \$500,000 per fiscal year, of funds received by institutions or researchers from sources other than funds provided by the State of Nebraska for non-embryonic stem cell research. The matching funds will be awarded through the grant process. No single institution or researcher shall receive more than 70% of the funds available for distribution on an annual basis. This program is funded by the Health Care Cash Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	436,500	431,391	436,500	428,385
Federal				
Revolving				
Total State Aid	436,500	431,391	436,500	428,385
FTEs	0	0	0	0

PROGRAM 621: STEM CELL RESEARCH TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	440,912	439,815	444,710	437,606
Federal				
Revolving				
TOTAL	440,912	439,815	444,710	437,606

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 622: CANCER RESEARCH/OPERATIONS

PROGRAM PURPOSE

All applications for cancer research grants are evaluated using a peer review process. The criteria to evaluate the proposals are in compliance with the intent of the legislation and scientific merit.

In 1986, the Legislature approved funding for a cancer registry. Funds for the registry cannot exceed \$200,000 annually, which supports a portion of the registry costs. The purpose of the cancer registry is to provide a central data bank of accurate, precise and current information which medical authorities can use to assist in research for the prevention, cure and control of cancer.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	303,049	280,920	223,292	273,535
Federal				
Revolving				
Total Operations	303,049	280,920	223,292	273,535
FTEs	.70	.55	.44	.40

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 622: CANCER RESEARCH/AID

PROGRAM PURPOSE

The cancer and smoking disease research program was created by the Nebraska Legislature in 1981 to provide funds for research related to cancer and smoking disease. Financial support was provided through a one-cent per pack tax on cigarettes sold in the state. Part of the one-cent tax was earmarked for the Eppley Cancer Research Center and to support the Cancer Registry. The remaining revenue generated from the one-cent tax is distributed on a competitive basis to colleges and universities in Nebraska doing cancer and smoking disease related research. In 1993, the legislature increased the state's cigarette tax, designating an additional two cents per pack sold toward similar research activities. Funds are divided evenly between the University of Nebraska Medical Center and Creighton University Medical Center. Applications for proposed research projects are made through the Department of Health and Human Services and a nationwide panel reviews the applications.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	2,937,598	3,332,326	3,085,244	3,099,423
Federal				
Revolving				
Total State Aid	2,937,598	3,332,326	3,085,244	3,099,423
FTEs	0	0	0	0

PROGRAM 622: CANCER RESEARCH TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General				
Cash	3,240,647	3,613,246	3,308,536	3,372,958
Federal				
Revolving				
TOTAL	3,240,647	3,613,246	3,308,536	3,372,958

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 623: BIOMEDICAL RESEARCH/AID

PROGRAM PURPOSE

The Biomedical Research program was created by the Nebraska Legislature in 2001 for the purpose of providing funds from the Nebraska Health Care Cash Fund for biomedical research, including research to improve ethnic and minority health. The Department of Health and Human Services distributes the funds to the University of Nebraska, Creighton University Medical Center, and the Boys Town Research Hospital.

LB 418 passed in the 2015 session redirected \$1,000,000 a year from the cigarette tax to the biomedical research.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	14,881,226	15,000,000	14,810,829	15,023,135
Federal				
Revolving				
Total State Aid	14,881,226	15,000,000	14,810,829	15,023,135
FTEs	0	0	0	0

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22010: ORGAN AND TISSUE DONOR AWARENESS AND EDUCATION FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 60-495

REVENUE SOURCES: One-dollar voluntary contribution from motor vehicle license applicants

PERMITTED USES: The fund is used for the promotion of organ and tissue donation. The department also uses the fund to assist organizations such as the Organ and Tissue Task Force of Nebraska in carrying out activities to promote organ and tissue donation through the creation and dissemination of educational information.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	29,216	44,179	53,189	72,301
Revenue:				
Donations	58,399	50,435	61,447	73,670
Interest	1,104	1,424	1,007	1,526
Transfer Out			-288	(214)
Total Revenue	59,503	51,859	62,166	74,982
Expenditures:				
Operations	49,474	42,850	43,055	22,556
Total Expenditures	49,474	42,850	43,055	22,556
ENDING BALANCE	<u>44,179</u>	<u>53,189</u>	<u>72,301</u>	<u>124,427</u>
HIGHEST MONTH-ENDING BALANCE	65,038	87,563	81,043	125,302
LOWEST MONTH-ENDING BALANCE	34,258	49,050	53,311	85,411

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22020: RURAL HEALTH PROFESSIONAL INCENTIVE FUND
EXPENDED IN PROGRAM 175**

STATUTORY AUTHORITY: Section 71-5661

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

PERMITTED USES: Individuals enrolled in medical school, dental school or physician assistant education programs are eligible for the loans, if they agree to practice in a designated health shortage area and accept Medicaid patients. Loans are forgiven if terms and conditions are met. Those not complying with the contract must repay the loan plus interest.

Physicians, dentists, psychologists, physician assistants, nurse practitioners, pharmacists, physical therapists, occupational therapists and mental health practitioners may qualify for educational debt repayments if practicing in designated medical shortage and are accepting Medicaid patients. The state and the community contribute an equal amount toward the repayments.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	2,797,197	2,564,053	2,430,327	2,295,959
Revenue:				
Community Match	1,416,216	1,578,678	1,722,500	2,147,977
Repayments	20,853	-5,537	0	8,369
Investment Income	48,726	45,108	25,507	26,729
Loan Interest	2,507	2,099	4,317	3,469
Transfer In				
Total Revenue	1,488,302	1,620,348	1,752,324	2,186,544
Expenditures:				
Operations	3,922	7,228	5,137	26,958
Aid	1,762,524	1,746,846	1,886,692	2,231,083
Total Expenditures	1,766,446	1,754,074	1,891,829	2,258,041
ENDING BALANCE	<u>2,564,053</u>	<u>2,430,327</u>	<u>2,295,959</u>	<u>2,251,420</u>
HIGHEST MONTH-ENDING BALANCE	2,272,015	2,564,053	2,430,327	2,464,670
LOWEST MONTH-ENDING BALANCE	1,570,304	1,435,288	1,146,483	1,223,118

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22030: NEBRASKA EMERGENCY MEDICAL SERVICES OPERATIONS FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 71-51,103

REVENUE SOURCES: A 50 cent fee on motor vehicle registration fees.

PERMITTED USES: The fund is used to carry out the purposes of the Statewide Trauma System Act and the Emergency Medical Services Act, including activities related to the design, maintenance or enhancement of the statewide trauma system or support for the emergency medical services programs or emergency medical services for children.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	724,323	705,823	523,869	381,328
Revenue:				
Motor Vehicle Registration	1,244,320	1,185,910	1,323,050	1,294,709
Interest	17,368	15,371	6,075	40,818
Other	1,679	6,214	80	
Total Revenue	1,263,367	1,207,495	1,329,205	1,335,527
Expenditures:				
EMS Operations/Aid	1,290,246	1,389,449	1,471,822	1,542,726
Total Expenditures	1,290,246	1,389,449	2,679,695	1,542,726
ENDING BALANCE	<u>705,823</u>	<u>523,869</u>	<u>381,328</u>	<u>174,129</u>
HIGHEST MONTH-ENDING BALANCE	818,493	712,398	523,869	425,012
LOWEST MONTH-ENDING BALANCE	648,485	512,230	321,527	39,432

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22080: HEALTH AND HUMAN SERVICES CASH FUND
EXPENDED IN PROGRAMS 033, 038, 179, 250, 514 & 622**

STATUTORY AUTHORITY: Section 81-3119

REVENUE SOURCES: Deposits into the fund are derived from contractual agreements, grants, fees, donations and three cents of the cigarette tax. Recoveries from the Medicaid False Claims Act and home health fees are also deposited into this fund.

PERMITTED USES: Money deposited in this fund is used for a variety of activities and programs including vital statistics, cancer research, private water supplies, nuclear power plants, private sewage disposal facilities, well drillers, laboratory services. WIC, medication aides and radon.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	30,364,616	33,499,599	41,014,493	60,299,380
Revenue:				
Cigarette Tax	3,713,178	3,427,116	3,427,116	3,427,117
WIC Rebates	8,868,870	9,075,748	8,769,612	10,349,833
Fees and Grants	14,302,431	17,820,495	12,127,008	12,179,631
Earnings	801,131	843,455	576,017	634,422
Transfers	(2,529,829)	(60,462)	17,385,018	(884,930)
Total Revenue	25,155,781	31,106,352	42,284,771	25,706,073
Expenditures:				
WIC	8,753,973	8,493,233	8,769,612	8,934,482
Licensure and Standards	1,218,100	1,113,824	847,356	1,257,010
R and L Programs	1,130,070	1,388,801	1,465,938	237,589
Laboratory	2,267,053	2,130,845	2,084,833	2,448,774
Vital Statistics	1,645,143	1,445,680	1,418,543	1,531,822
Cancer Research	3,240,647	3,613,246	3,308,536	3,375,830
All Other Programs	4,367,107	5,405,830	5,105,066	17,941,512
Total Expenditures	22,622,093	23,591,459	22,999,884	35,727,019
ENDING BALANCE	<u>33,499,599</u>	<u>41,014,493</u>	<u>60,299,380</u>	<u>50,278,434</u>
HIGHEST MONTH-ENDING BALANCE	33,499,599	41,014,493	60,299,380	50,278,434
LOWEST MONTH-ENDING BALANCE	21,162,882	23,988,499	25,327,557	29,094,025

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22501: NEBRASKA OPIOID RECOVERY FUND
EXPENDED IN PROGRAM NA**

STATUTORY AUTHORITY: Section 71-2490

REVENUE SOURCES: The fund shall include all recoveries received on behalf of the state by the Department of Justice pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act related to the advertising of opioids. The fund shall include any money, payments, or other things of value in the nature of civil damages or other payment, except criminal penalties, whether such recovery is by way of verdict, judgment, compromise, or settlement in or out of court, of any case or controversy pursuant to such acts.

PERMITTED USES: Funds shall be spent in accordance with the terms of any verdict, judgment, compromise, or settlement in or out of court, of any case or controversy brought by the Attorney General pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE			0	2,149,895
Revenue:				
Settlements			2,147,214	110,837
Interest			2,681	31,919
Total Revenue	0	0	2,149,895	142,756
Expenditures:				
Total Expenditures	0	0	0	0
ENDING BALANCE			<u>2,149,895</u>	<u>2,292,651</u>
HIGHEST MONTH-ENDING BALANCE			2,149,895	2,292,651
LOWEST MONTH-ENDING BALANCE			0	2,152,513

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22510: NURSING FACILITY QUALITY ASSURANCE FUND
EXPENDED IN PROGRAMS 033 & 348**

STATUTORY AUTHORITY: Sections 68-1926 to 68-1928

REVENUE SOURCES: The Nursing Facility Quality Assurance Assessment Fund was created in LB 600 in the 2011 Legislative Session. The bill placed a quality assurance assessment on nursing facilities and skilled nursing facilities and provided for exceptions of certain facilities.

PERMITTED USES: The fund can only be used for the following purposes: 1) to pay the department's administrative costs relating to the collection and enforcement of the assessment; 2) to pay the state's share of an add-on to the rate Medicaid pays for costs incurred by nursing facilities; 3) to rebase rates under the Medicaid Program and 4) to increase quality assurance payments to fund covered services to residents.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	126,705	271,296	3,002,737	819,114
Revenue:				
Nursing Facility Assessment	12,056,434	11,967,537	10,584,159	10,449,410
Interest	62,575	61,026	111,687	19,228
Total Revenue	12,119,009	12,028,563	10,695,846	10,468,638
Expenditures:				
Operations				
Medicaid Rates	11,974,420	9,297,122	12,879,469	8,394,211
Total Expenditures	11,974,420	9,297,122	12,879,469	8,394,211
ENDING BALANCE	<u>271,296</u>	<u>3,002,737</u>	<u>819,114</u>	<u>2,893,541</u>
HIGHEST MONTH-ENDING BALANCE	5,284,123	6,303,760	13,052,033	2,803,540
LOWEST MONTH-ENDING BALANCE	271,296	350,638	815,106	302,172

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22520: HEALTH AND HUMAN SERVICES CASH FUND
EXPENDED IN PROGRAMS 365, 421, 424 & 519**

STATUTORY AUTHORITY: Section 81-3119

REVENUE SOURCES: Clients or relatives are charged for regional centers and BSDC services based upon their ability to pay. Insurance and county funds are also a source of operating funds. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay.

PERMITTED USES: 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 were primarily used to operate the two regional centers, four veterans' homes, Norfolk Sex Offender Treatment Program and the Beatrice State Developmental Center. Per LB 340, all programs, services and duties of the Division of Veteran's Homes of the Department of Health and Human Services was transferred to the Department of Veteran's Affairs effective July 1, 2017.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	5,957,128	6,147,205	6,817,792	6,563,040
Revenue:				
Fee revenue	5,580,039	6,300,680	4,933,937	2,858,270
Interest	139,848	132,803	112,179	95,168
Total Revenue	5,719,887	6,433,483	5,046,116	3,701,750
Expenditures:				
Personal Services	327,808	394,463	3,126,197	678,678
Operating	5,202,003	5,208,430	2,154,671	2,892,542
Developmental Disability Aid	0	160,000	20,000	20,000
Total Expenditures	5,529,811	5,762,893	5,300,868	3,591,220
ENDING BALANCE	<u>6,147,205</u>	<u>6,817,792</u>	<u>6,563,040</u>	<u>6,673,571</u>
HIGHEST MONTH-ENDING BALANCE	6,612,517	7,428,782	7,669,834	2,737,545
LOWEST MONTH-ENDING BALANCE	4,987,926	5,624,901	6,276,712	1,993,556

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22530: SCHOOL DISTRICT REIMBURSEMENT CASH FUND
EXPENDED IN PROGRAM 365**

STATUTORY AUTHORITY: Section 83-121

REVENUE SOURCES: The School District Reimbursement Cash Fund contains revenue received from school districts for use by the Department of Health and Human Services to provide education programs for children and adolescents at the Lincoln Regional Center/Whitehall. The fund shall consist of money received from school districts or the department for the operation of special education programs within the department. The fund shall be used for the operation of such programs pursuant to sections [79-1155](#) to [79-1158](#).

PERMITTED USES: The funds are used in the operation of the educational programs at the Adolescent Care Units.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,979,489	1,283,437	1,231,955	932,203
Revenue:				
Fee revenue	1,144,141	641,880	308,173	0
Interest	50,156	30,630	18,586	11,035
Adjustments – Prior FY			40,623	
Total Revenue	1,194,297	672,510	367,382	11,035
Expenditures:				
Personal Services	398,955	444,969	576,098	0
Operating	1,491,354	279,025	91,035	411,356
Total Expenditures	1,890,309	723,994	667,133	411,356
ENDING BALANCE	<u>1,283,437</u>	<u>1,231,955</u>	<u>932,203</u>	<u>531,882</u>
HIGHEST MONTH-ENDING BALANCE	12,451,817	17,140,920	26,310,111	957,323
LOWEST MONTH-ENDING BALANCE	7,805,840	9,239,461	9,060,474	551,604

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22559: HEALTH CARE HOMES FOR THE
MEDICALLY UNDERSERVED FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 81-3140

REVENUE SOURCES: Revenue into the fund is from the Medicaid Fraud Settlement Fund.

PERMITTED USES: There are two different transfer amounts and distributions: 1) Twenty-five percent is to be used for the following: (a) Hiring, training, certifying, and maintaining staff; (b) providing services, including interpreter services, transportation services, and social work assistance; (c) capital improvements; (d) medication management; (e) Information technology and (f) reimbursement to health care providers. 2) Five percent shall be used for services provided by federally qualified health centers for patients who are homeless, living in public housing and migrant workers.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	383,976	237,781	5,609	5,696
Revenue:				
Transfers In	224,532			
Interest	7,855	2,674	87	83
Total Revenue	232,387	2,674	87	83
Expenditures:				
Aid	378,582	234,845	0	0
Total Expenditures	378,582	234,845	0	0
ENDING BALANCE	<u>237,781</u>	<u>5,609</u>	<u>5,696</u>	<u>5,780</u>
HIGHEST MONTH-ENDING BALANCE	237,780	239,730	5,696	5,780
LOWEST MONTH-ENDING BALANCE	233,258	5,342	5,609	5,696

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22575: PATIENT SAFETY CASH FUND
EXPENDED IN PROGRAM 178**

STATUTORY AUTHORITY: Section 71-8722

REVENUE SOURCES: A fee of \$50 for each initial issuance and license renewal for physicians and \$20 of physician assistants.

PERMITTED USES: The funds shall be used to support activities of a patient safety organization.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE		0	32,145	72,116
Revenue:				
Fees		32,050	92,179	571,160
Interest		95	952	4,535
Total Revenue	0	32,145	93,131	575,695
Expenditures:				
Grants		0	53,159	406,338
Total Expenditures	0	0	53,159	406,338
ENDING BALANCE		<u>32,145</u>	<u>72,116</u>	<u>241,473</u>
HIGHEST MONTH-ENDING BALANCE		32,145	72,116	571,447
LOWEST MONTH-ENDING BALANCE		0	32,145	70,229

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22585: MEDICAID MANAGED CARE EXCESS PROFIT FUND
EXPENDED IN PROGRAM NA**

STATUTORY AUTHORITY: Section 68-995

REVENUE SOURCES: The fund shall contain 1) funds in excess of the specified percentage of profit paid to a Medicaid contractor, 2) any unearned incentive funds and 3) any other funds in excess of contractor limitations.

PERMITTED USES: The fund shall first be used to offset any losses due to the medical loss ratio in the Medicaid managed care contracts and then to provide for services addressing the health needs of adults and children under the Medical Assistance Act, including filling service gaps, providing system improvements, and sustaining access to care as determined by the Legislature.

In FY 2021-22, \$21.6 million was appropriated to cover a portion of the cost of the Public Health Emergency Unwind.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE			0	3,016,700
Revenue:				
Repayments			3,000,000	
Interest			16,700	44,435
Total Revenue	0	0	3,016,700	44,435
Expenditures:				
Operations				17,892
Total Expenditures	0		0	17,892
ENDING BALANCE			<u>3,016,700</u>	<u>3,079,027</u>
HIGHEST MONTH-ENDING BALANCE			3,016,700	7,457,593
LOWEST MONTH-ENDING BALANCE			0	3,087,102

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22590: NURSING FACULTY STUDENT LOAN FUND
EXPENDED IN PROGRAM 176**

STATUTORY AUTHORITY: Sections 71-17,111 and 71-17,112

REVENUE SOURCES: Grants, private donations, fees and loan repayments under the Nursing Faculty Student Loan Act.

PERMITTED USES: Funds are used for loans for educational expenses for qualified students who agree to engage in nursing instruction in an approved program for two years for each year a loan is received.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	19,795	20,277	20,736	21,056
Revenue:				
Fee revenue				
Interest	482	459	320	310
Total Revenue	482	459	320	310
Expenditures:				
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>20,277</u>	<u>20,736</u>	<u>21,056</u>	<u>21,366</u>
HIGHEST MONTH-ENDING BALANCE	20,277	20,736	21,056	21,366
LOWEST MONTH-ENDING BALANCE	19,833	20,277	20,736	21,082

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22630: CHILDHOOD CARE CASH FUND
EXPENDED IN PROGRAM 033**

STATUTORY AUTHORITY: Section 71-1911.010

REVENUE SOURCES: Fees for licenses issued to group homes, child caring agencies and child placing agencies.

PERMITTED USES: The fees are used to cover the cost of issuing the licensing and for inspections.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	381,612	521,444	359,211	136,366
Revenue:				
Fee revenue	102,918	103,205	108,850	98,350
Interest	10,031	10,783	3,978	1,214
Total Revenue	112,949	113,988	112,828	99,564
Expenditures:				
Operations	-26,883	276,312	335,673	152,558
Total Expenditures	-26,883	276,312	335,673	152,558
ENDING BALANCE	<u>521,444</u>	<u>359,211</u>	<u>136,366</u>	<u>83,372</u>
HIGHEST MONTH-ENDING BALANCE	521,394	527,481	338,481	140,236
LOWEST MONTH-ENDING BALANCE	357,023	359,211	136,366	11,674

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22640: HEALTH CARE CASH FUND
EXPENDED IN PROGRAMS 033, 038, 102, 122, 250, 344, 347, 348, 424, 502,
507, 621 & 623**

STATUTORY AUTHORITY: Section 71-7611

REVENUE SOURCES: Each year the state investment officer is required to transfer, at the beginning of each fiscal year, an amount directed in statute funding from the Tobacco Settlement Fund. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year. Additionally, \$1,250,000 from the cigarette tax is deposited into the fund annually.

PERMITTED USES: The fund is for health programs as determined by the Legislature.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	7,293,594	8,928,171	5,338,159	10,238,372
Revenue:				
Transfer In	69,838,414	62,841,443	62,708,007	52,281,689
Investment Income	872,376	748,095	558,165	543,987
Transfer Out	-9,178,364	-6,070,212	-1,746,477	-2,838,424
Cigarette Tax	1,250,000	1,250,000	1,250,000	1,250,000
Other			2,215	22,720
Total Revenue	62,782,426	58,769,326	62,771,910	51,259,972
Expenditures:				
6				
Programs and Services	61,147,848	62,359,338	57,869,697	47,361,730
Total Expenditures	61,147,848	62,359,338	57,869,697	47,361,730
ENDING BALANCE	<u>8,928,171</u>	<u>5,338,159</u>	<u>10,238,373</u>	<u>14,136,614</u>
HIGHEST MONTH-ENDING BALANCE	66,197,602	62,360,581	62,822,232	57,589,797
LOWEST MONTH-ENDING BALANCE	7,293,594	5,338,159	10,238,373	14,240,694

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22650: CHILD ABUSE PREVENTION FUND
EXPENDED IN PROGRAM 350**

STATUTORY AUTHORITY: Section 43-1906

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

PERMITTED USES: The Child Abuse Prevention Fund was established to award grants to agencies, organizations and individuals for community-based child abuse prevention programs. The types of programs funded are education, public awareness and prevention services.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	1,577,944	1,492,628	1,404,990	1,432,131
Revenue:				
Fee revenue	250,216	230,638	235,443	228,993
Interest	37,478	33,335	22,231	20,500
Total Revenue	287,694	263,973	257,674	249,493
Expenditures:				
Administration and Programs	373,010	361,110	230,533	398,985
Total Expenditures	373,010	361,110	230,533	398,985
ENDING BALANCE	<u>1,492,628</u>	<u>1,404,990</u>	<u>1,432,131</u>	<u>1,283,240</u>
HIGHEST MONTH-ENDING BALANCE	1,619,020	1,506,821	1,486,041	1,440,184
LOWEST MONTH-ENDING BALANCE	1,502,066	1,404,929	1,404,990	1,282,578

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22671: BEHAVIORAL HEALTH SERVICES FUND
EXPENDED IN PROGRAM 038**

STATUTORY AUTHORITY: Section 71-812

REVENUE SOURCES: The Legislature initially transferred \$2.5 million in FY2004-05 from the Nebraska Intergovernmental Trust Fund to the Behavioral Health Services Fund to facilitate implementation of the Behavioral Health Services Act. In FY2005-06, the Legislature transferred \$2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in FY2005-06, the fund receives \$.30 of the \$2.25 fee for recording a deed.

PERMITTED USES: The fund was established beginning in FY2004-05 for the development and provision of community-based behavioral health services including, but not limited to, the provision of grants, loans, and other assistance and the reimbursement to providers of such services. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	4,580,946	5,454,903	6,648,520	7,515,102
Revenue:				
Fee revenue	3,459,306	3,715,727	4,227,303	5,429,607
Interest	121,993	136,246	106,635	127,099
Total Revenue	3,581,299	3,851,973	4,333,938	5,556,706
Expenditures:				
Aid to Individuals	2,707,341	2,658,356	3,467,356	2,764,190
Total Expenditures	2,707,341	2,658,356	3,467,356	2,764,190
ENDING BALANCE	<u>5,454,903</u>	<u>6,648,521</u>	<u>7,515,102</u>	<u>10,307,617</u>
HIGHEST MONTH-ENDING BALANCE	5,454,903	9,164,195	7,515,102	10,307,618
LOWEST MONTH-ENDING BALANCE	4,801,462	5,744,347	6,345,324	7,739,168

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22680: ICF-DD REIMBURSEMENT PROTECTION CASH FUND
EXPENDED IN PROGRAMS 033, 348 & 424**

STATUTORY AUTHORITY: Section 68-1804

REVENUE SOURCES: Provider taxes assessed on ICF-DDs are deposited in this fund.

PERMITTED USES: The distribution of the proceeds are as follows: (1) fifty-five thousand dollars for administration of the fund; (2) the amount needed to reimburse intermediate care facilities for persons with developmental disabilities for the cost of the tax; (3) three hundred twelve thousand dollars for community-based services for persons with developmental disabilities; (4) one million dollars to the General Fund; (5) enhanced rates for non-state operated intermediate care facilities for persons with developmental disabilities.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	171,721	360,461	182,960	
Revenue:				
Provider Taxes	4,275,869	4,207,733	4,544,178	4,125,024
Interest	31,721	29,625	22,742	23,154
Total Revenue	4,307,590	4,237,358	4,566,920	4,148,178
Expenditures:				
Administration	55,000	55,000	55,000	55,000
Repayment of Tax	1,119,507	825,176	718,800	748,313
DD Aid	312,000	312,000	312,000	312,000
Provider Rates	1,632,343	2,222,682	2,664,082	2,032,865
Transfer to the General Fund	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	4,118,850	4,414,858	4,749,882	4,148,178
ENDING BALANCE	<u>360,461</u>	<u>182,960</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	4,626,208	2,192,617	2,336,864	2,146,816
LOWEST MONTH-ENDING BALANCE	595,883	629,045	0	0

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22690: NURSING FACILITY PENALTY CASH FUND
EXPENDED IN PROGRAM 348**

STATUTORY AUTHORITY: Section 71-20,100

REVENUE SOURCES: Civil penalties assessed against a nursing facility which are found in violation of federal Medicaid regulations are deposited into this fund.

PERMITTED USES: The funds shall be distributed in accordance with the federal Social Security Act, as amended, and the federal regulations for participation in the Medicaid program, to support activities that benefit nursing home residents.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	957,117	558,540	845,659	818,941
Revenue:				
Fines	338,275	287,376	153,043	596,841
Interest	13,147	13,470	11,265	13437
Total Revenue	351,422	300,846	164,308	610,278
Expenditures:				
Payments	750,000	13,727	191,026	16,989
Total Expenditures	750,000	13,727	191,026	16,989
ENDING BALANCE	<u>558,540</u>	<u>845,659</u>	<u>818,941</u>	<u>1,412,321</u>
HIGHEST MONTH-ENDING BALANCE	579,047	845,659	818,940	1,340,721
LOWEST MONTH-ENDING BALANCE	409,290	493,459	531,334	751,627

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 27270: HOMELESS SHELTER ASSISTANCE TRUST FUND
EXPENDED IN PROGRAM 347**

STATUTORY AUTHORITY: Section 68-1604

REVENUE SOURCES: Twenty-five cents per \$1,000 of valuation of the documentary stamp tax assessed on real estate transfers

PERMITTED USES: The revenues deposited in the fund are used to assist in the alleviation of homelessness, to provide temporary and permanent shelters for homeless persons, to encourage the development of projects which link housing assistance to programs promoting the concept of self-sufficiency, and to address the needs of the migrant farmworker. Expenses relating to the administration of the program, not exceeding seventy-five thousand dollars in any fiscal year, are authorized from the fund, also.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	2,951,985	2,462,506	2,052,877	1,985,450
Revenue:				
Documentary Stamp Fee	2,884,100	3,097,885	3,524,396	4,526,785
Interest	67,410	47,543	25,698	41,751
Total Revenue	2,951,510	3,145,428	3,550,094	4,568,536
Expenditures:				
Grants	3,432,116	3,538,924	3,614,728	2,568,059
Administration	8,873	16,133	2,793	18,609
Total Expenditures	3,440,989	3,555,057	3,617,521	2,586,668
ENDING BALANCE	<u>2,462,506</u>	<u>2,052,877</u>	<u>1,985,450</u>	<u>3,967,318</u>
HIGHEST MONTH-ENDING BALANCE	3,243,142	2,362,743	1,992,867	3,967,318
LOWEST MONTH-ENDING BALANCE	2,328,629	1,777,829	1,202,359	2,368,108

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 28000: PROFESSIONAL AND OCCUPATIONAL CREDENTIALING
CASH FUND
EXPENDED IN PROGRAMS 033 & 178**

STATUTORY AUTHORITY: Section 38-157

REVENUE SOURCES: Credentialing fees from 43 professions and occupations calculated based on the combination of base costs, variable costs and adjustments. The base costs are those common to all boards, such as salary and benefits of employees and shared operating expenses. Variable costs are those specific to the board overseeing the regulatory area, such as board per diems and travel or operating expenses specific to an individual board. Examples of adjustments are late fees and interest earnings. Revenues and expenditures are not tracked by individual boards.

PERMITTED USES: All costs related to licensing and credentialing including investigations.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	8,622,175	14,433,041	12,658,386	14,477,080
Revenue:				
Fee revenue	9,805,691	4,401,678	8,090,544	6,394,082
Interest	268,810	320,276	191,319	265,973
Transfers	0	(140,000)	(103,658)	(140,000)
Other	15,605			
Total Revenue	10,090,106	4,581,954	8,178,205	6,520,055
Expenditures:				
Operations	4,279,240	6,356,609	6,359,513	6,096,896
Total Expenditures	4,279,240	6,356,609	6,359,513	6,096,896
ENDING BALANCE	<u>14,433,041</u>	<u>12,658,386</u>	<u>14,477,080</u>	<u>14,903,236</u>
HIGHEST MONTH-ENDING BALANCE	14,467,718	14,140,736	14,478,254	15,411,517
LOWEST MONTH-ENDING BALANCE	8,635,497	12,659,187	11,384,952	13,594,134

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

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AGENCY DESCRIPTION

The Department of Transportation has two distinct divisions – The Division of Aeronautics and the Division of Roads.

The Division of Roads is responsible for the construction and maintenance of Nebraska's roads and highways. Highway maintenance and construction operations are administered from eight district offices located in Omaha, Lincoln, Norfolk, North Platte, Grand Island, Gering, McCook and Ainsworth. The Division houses the Nebraska Highway Safety Office and is also involved in assisting rural and urban public transportation systems.

The Division of Aeronautics is responsible for the administration, regulation, promotion, and development of aviation within the state. The Division assists airports in obtaining and using state and federal funds, installs and maintains navigational aids, conducts aviation education programs, administers state-owned airfields and manages the use of state-owned, rented, and chartered aircraft.

Primary sources of revenue for the Department include: Federal-aid highway funds; motor fuel taxes; aviation fuel taxes; federal airport grants; motor vehicle registration fees; motor vehicle sales tax; general sales tax; federal transit grants; federal highway safety grants; local reimbursement; and investment earnings.

AGENCY BUDGET PROGRAMS

- Program 026 – Administration and Services/Operations
- Program 026 – Administration and Services/Aid
- Program 301 – Public Airports/Aid
- Program 596 – Operation—State-Owned Aircraft
- Program 305 – Assistance to Local Transit Authorities/Aid
- Program 568 – Highway Administration
- Program 569 – Construction
- Program 572 – Services and Support
- Program 574 – Maintenance

AGENCY-ADMINISTERED FUNDS

- Fund 21710 – Aeronautics Cash Fund (expended in Progs. 026, 301 and 596)
- Fund 22700 – Roads Operations Cash Funds (expended in Progs. 305, 568, 569, 572, 574 & 901)
- Fund 22710 – Highway Cash Fund
- Fund 26710 – Grade Crossing Protection Fund (expended in Prog. 569)
- Fund 26720 – State Recreation Road Fund (expended in Prog. 569)
- Fund 22740 – State Highway Capital Improvement Fund (expended in Prog. 569)
- Fund 22750 – Transportation Infrastructure Bank Fund (expended in Prog. 569)

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				40,940
Cash	814,737,216	991,271,559	963,658,286	1,002,908,203
Federal				
Revolving				
Total Operations	814,737,216	991,271,559	963,658,286	1,002,949,143
STATE AID:				
General				
Cash	26,505,052	30,861,826	42,367,624	35,400,383
Federal				
Total State Aid	26,505,052	30,861,826	42,367,624	35,400,383
TOTAL FUNDS:				
General	0	0	0	40,940
Cash	841,242,268	1,022,133,385	1,006,025,910	1,038,308,586
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	841,242,268	1,022,133,385	1,006,025,910	1,038,349,526
FTEs	1,980.16	1,967.66	2,041.47	1,935.94

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/OPERATIONS

PROGRAM PURPOSE

The division administers the airport licensing program and publishes airport directories and other technical information. The division administers federal and state funding assistance to develop public use airports; and supplements and assists the Federal Aviation Administration in providing a complete system of aeronautical navigation aids and weather observations for the federal weather system. The administration of the four state-owned airfields at Harvard, Fairmont, Scribner and Bruning includes actual aviation operations at three of the fields and the leasing and supervision of land and buildings at all of the sites. A Pavement Preservation Program is used to help public airports with runway and taxiway upkeep and pavement marking.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,811,103	3,271,111	2,501,410	2,178,298
Federal				
Revolving				
Total Operations	1,811,103	3,271,111	2,501,410	2,178,298
FTEs	15.17	15.33	15.54	14.38

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/AID

PROGRAM PURPOSE

This program provides funding for the Civil Air Patrol (CAP) from the Aeronautics Cash Fund. These funds are used for: general office expenses; operating and maintenance expenses on CAP aircraft, vehicles and equipment; the acquisition of communication equipment; and the training of CAP Cadets. The CAP is the civilian auxiliary of the United States Air Force (USAF) and their activities may include searching for missing aircraft and providing assistance to local officials and the Nebraska Emergency Management Agency during natural disasters. Primary financial support for the CAP is provided by the USAF.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	54,183	52,955	33,273	43,782
Federal				
Revolving				
Total State Aid	54,183	52,955	33,273	43,782
FTEs	N/A	N/A	N/A	N/A

PROGRAM 026: ADMINISTRATION AND SERVICES
TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General				
Cash	1,865,286	3,324,066	2,534,683	2,222,080
Federal				
Revolving				
TOTAL	1,865,286	3,324,066	2,534,683	2,222,080

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 301: PUBLIC AIRPORTS/AID

PROGRAM PURPOSE

Federal and state aid is distributed through this program to public-use airports for airport construction and development. Aviation fuel taxes are the source of state aid funds. Federal funds are deposited into the Aeronautics Cash Fund when received and are shown as a cash fund expenditure when distributed to the public airport. Interest-free loans are made available to public airports for the construction of aircraft hangars and fuel storage facilities.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	21,936,778	25,433,008	34,112,684	31,499,625
Federal				
Revolving				
Total State Aid	21,936,778	25,433,008	34,112,684	31,499,625
FTEs	N/A	N/A	N/A	N/A

PROGRAM 596: OPERATION – STATE-OWNED AIRCRAFT

PROGRAM PURPOSE

The Aeronautics Division provides air transportation services to all branches of state government. Flights are scheduled and coordinated to insure economical utilization of the state's aircraft. The division schedules and oversees all maintenance of the aircraft. In some instances, it is necessary to rent or charter aircraft to meet demand.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	196,432	225,120	140,020	218,976
Federal				
Revolving				
Total Operations	196,432	225,120	140,020	218,976
FTEs	0.70	0	0	0

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 305: ASSISTANCE TO LOCAL TRANSIT AUTHORITIES/AID

PROGRAM PURPOSE

The State provides financial assistance for the operation of public transportation systems that operate locally. The assistance cannot exceed 50% of the eligible operating and capital costs and the State funds must be matched by an equal amount of local funds.

The State also provides operating and capital outlay assistance to intercity bus systems that connect two or more communities or areas. There is not a specific local matching requirement for the receipt of these funds.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	4,514,091	5,375,863	8,221,667	3,856,976
Federal				
Revolving				
Total State Aid	4,514,091	5,375,863	8,221,667	3,856,976
FTEs	N/A	N/A	N/A	N/A

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 568: HIGHWAY ADMINISTRATION

PROGRAM PURPOSE

This program functions to administratively support the accomplishment of the Construction and Maintenance Programs. Included in this program are all supervisory and related expenses. This includes all administrative type personnel and engineering, construction, and maintenance supervisory personnel. It includes the State Highway Commission, Junkyard Regulation and Outdoor Advertising Administration. It also includes legal expenses and personnel responsible for the coordination of Division programs and activities designed to promote and support intergovernmental collaboration at the state, county and municipal levels toward the orderly development of an integrated system of public roads throughout the State of Nebraska.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	19,553,173	20,689,061	20,843,663	21,116,695
Federal				
Revolving				
Total Operations	19,553,173	20,689,061	20,843,663	21,116,695
FTEs	173.48	169.51	173.54	169.39

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 569: CONSTRUCTION

PROGRAM PURPOSE

This program provides for the replacement or improvement of those state highways that have completed their normal life cycle or have experienced increased traffic demands. The primary goal and emphasis of the Construction Program is preservation and restoration of the State Highway System. Resurfacing and rehabilitation is the keystone in the Department of Transportation's strategy to protect these state assets. In order to accomplish the Department's goal, many tools are used. One of the tools that the Department uses in determining the optimum time and type of maintenance and improvement to be done to our highway system is a transportation asset management system. Through this system, the roadway is monitored providing data that allows the Department to systematically and consistently program maintenance activities and resurfacing and reconstruction actions so as to safeguard the state's highway investment at the lowest possible cost.

The Highway Safety Office implements the federal highway safety program in Nebraska which helps state agencies, counties, and communities develop traffic safety programs. Examples of projects include programs to reduce drunk driving, enforce the speed limit, reduce road hazards, and safety belt promotion and education. The projects are outlined in the annual Nebraska Performance Based Strategic Traffic Safety Plan. Funds are allocated on a project basis. The division staff assists with the auditing and oversight of agency approved driver training schools, driver safety courses, and public education and information.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				40,940
Cash	591,032,378	776,148,789	743,671,835	792,991,882
Federal				
Revolving				
Total Operations	591,032,378	776,148,789	743,671,835	793,303,882
FTEs	766.86	762.40	791.99	754.21

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 572: SERVICES AND SUPPORT

PROGRAM PURPOSE

The primary purposes of this program are: costs and distribution of supply base materials; charges to other agencies for services rendered and supplies and materials issued (including fuel); building operations; information technology services; and other support services for NDOT divisions and districts.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	33,264,606	33,885,329	35,320,134	34,900,013
Federal				
Revolving				
Total Operations	33,264,606	33,885,329	35,320,134	34,900,013
FTEs	98.35	87.92	94.78	91.40

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 574: MAINTENANCE

PROGRAM PURPOSE

The Department's overall Maintenance Program objective is the preservation and upkeep of all elements of state highways, in a condition as near as practical to their original construction or their subsequently improved condition; to provide safe, convenient and economical transportation to the highway users; and to protect the state's investment in the highway system. Major work efforts in this program include winter snow and ice control, system preservation activities, vehicle and heavy equipment procurement and maintenance, and disaster operations. There are five basic factors that influence maintenance expenditures:

1. Changing economic conditions. Inflation due to rising costs of materials and equipment.
2. The level of maintenance service.
3. Increasing age of the State Highway System.
4. The number and weight of vehicles traveling our State's highway system.
5. Weather conditions.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	168,879,524	157,052,149	161,181,224	151,496,339
Federal				
Revolving				
Total Operations	168,879,524	157,052,149	161,181,224	151,496,339
FTEs	925.60	932.50	965.62	906.56

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 21710: AERONAUTICS CASH FUND
EXPENDED IN PROGRAMS 026, 301 & 596

STATUTORY AUTHORITY: Section 3-126

REVENUE SOURCES: Major sources of revenue to the cash fund are the receipt of federal funds and state aviation fuel taxes. With the exception of an airport inspection program and periodic planning grants, all of the federal funds received are channeled through the Department for use by local governments on public airport projects. Note also that the state-owned airfields are funded solely by revenue generated on the airfields and proceeds from the Trust Fund. Income from the Trust Fund and revenue generated from state-owned airfields must be used on the state-owned airfields, as required by federal regulations and a contractual agreement with the Federal Aviation Administration (FAA), unless the FAA approves a diversion of money to a different area.

PERMITTED USES: The Aeronautics Cash Fund is used for various aviation related activities to include: the operation of state-owned airfields, maintenance of a navigational aid 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.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	7,450,770	8,446,596	7,565,609	7,579,724
Revenue:				
Aviation fuel taxes	1,746,388	1,532,326	1,096,703	1,606,879
Federal funds	21,644,779	24,138,102	33,998,747	30,017,312
Other	1,492,262	2,430,775	1,706,066	1,670,874
Total Revenue	24,883,429	28,101,203	36,801,516	33,295,065
Expenditures:				
Administration	660,865	744,382	734,011	696,624
Planning and Project Mgmt.	490,292	781,262	700,724	767,666
Navigational Aids	319,050	360,851	288,356	353,570
State-owned Airfields	306,351	1,392,548	800,558	375,518
Pavement Maintenance	88,729	45,023	11,048	28,700
Public Airport Assistance	21,936,779	25,433,005	34,112,684	31,499,625
Aircraft Operations	163,507	127,740	114,264	170,679
Aircraft Reserves	32,925	97,379	25,756	48,396
Total Expenditures	23,998,498	28,982,190	36,787,401	33,940,778
ENDING BALANCE	<u>8,446,596</u>	<u>7,565,609</u>	<u>7,579,724</u>	<u>6,934,011</u>
HIGHEST MONTH-ENDING BALANCE	8,430,267	8,372,234	7,551,931	7,703,778
LOWEST MONTH-ENDING BALANCE	7,118,411	7,527,761	6,405,592	3,976,791

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22700: ROADS OPERATIONS CASH FUNDS
EXPENDED IN PROGRAMS 305, 568, 569, 572, 574 & 901

STATUTORY AUTHORITY: Section 66-4,100

REVENUE SOURCES: Primary revenue sources include transfers from the Highway Cash Fund, as well as federal and local reimbursement on construction projects. Transfers out are made to support the operations of the State Patrol's Carrier Enforcement Division. Transfers are also made monthly to direct motor fuel tax revenue to the Transportation Infrastructure Bank Fund.

PERMITTED USES: The Roads Operations Cash Fund is used to support highway and transit related activities including construction, maintenance, administration, and capital construction.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	53,840,414	51,888,544	65,554,072	121,243,712
Revenue:				
Transfer from Highway Cash Fund	423,326,714	440,467,930	473,890,904	453,975,541
Federal Reimbursement/Grants	323,895,511	434,292,344	480,059,880	488,368,552
Local Reimbursement	19,244,930	21,635,909	32,682,909	38,928,001
Investment Income	2,500,815	2,327,639	2,423,159	3,388,536
Other	12,514,770	15,985,419	16,376,396	13,974,706
Transfers out	-38,927,224	-35,476,807	-36,411,468	-38,312,439
Total Revenue	742,555,516	879,232,434	969,021,780	960,322,897
Expenditures:				
Construction	513,974,964	645,864,047	683,100,703	712,263,952
Maintenance	168,866,052	157,052,149	161,181,224	151,496,339
Administration	19,552,819	20,689,061	20,843,663	21,116,695
Services & Support	33,259,148	33,885,329	35,320,134	34,900,013
Capital Facilities	4,340,312	2,700,457	4,664,749	6,288,200
Transportation Aid	4,514,091	5,375,863	8,221,667	3,856,976
Total Expenditures	744,507,386	865,566,903	913,332,140	929,922,175
ENDING BALANCE	<u>51,888,544</u>	<u>65,554,072</u>	<u>121,243,712</u>	<u>151,644,434</u>
HIGHEST MONTH-ENDING BALANCE	119,278,633	130,010,178	205,914,754	247,089,645
LOWEST MONTH-ENDING BALANCE	58,971,959	57,057,442	114,344,646	198,997,137

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22710: HIGHWAY CASH FUND

STATUTORY AUTHORITY: Section 66-4,100

REVENUE SOURCES: The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Transportation. Significant sources of revenue include fuel taxes, motor vehicle registration fees and the sales tax on motor vehicles.

PERMITTED USES: Transfer to the Roads Operations Cash Fund (fund 22700). No direct expenditures from the fund are authorized by statute.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	32,780,145	37,955,509	39,319,879	66,042,262
Revenue:				
Motor and special fuels	259,320,000	259,251,000	284,773,000	243,233,000
Registration fees	43,448,000	41,809,000	46,481,000	41,731,000
Sales tax on motor vehicles	124,494,000	126,819,000	157,940,000	158,819,000
Other	1,087,993	24,062,890	957,356	12,290,000
Investment Income	152,085	195,705	100,287	71,629
Transfer to Fund 22700	-423,326,714	-440,467,930	-473,890,904	-453,975,541
Total Revenue	5,175,364	1,364,370	26,722,383	2,169,088
ENDING BALANCE	<u>37,955,509</u>	<u>39,319,879</u>	<u>66,042,262</u>	<u>68,211,350</u>
HIGHEST MONTH-ENDING BALANCE	37,955,510	39,514,452	47,477,394	42,179,440
LOWEST MONTH-ENDING BALANCE	31,866,051	26,285,844	31,816,293	30,998,059

**AGENCY 27 – DEPARTMENT OF TRANSPORTATION
 FUND 26710: GRADE CROSSING PROTECTION FUND
 EXPENDED IN PROGRAM 569**

STATUTORY AUTHORITY: Section 74-1317

REVENUE SOURCES: Revenue includes an excise tax per train mile, a levy on each public grade crossing, and a \$30,000 monthly transfer from the Highway Trust Fund.

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

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	5,495,508	6,682,040	5,468,252	5,540,775
Revenue:				
Train mile tax/Crossing levy	2,419,786	2,290,118	1,883,460	1,770,566
Interest	137,327	133,200	76,172	88,360
Highway Trust Fund transfer	360,000	360,000	360,000	360,000
Total Revenue	2,917,113	2,783,318	2,319,632	2,218,926
Expenditures:				
Construction/maintenance	1,730,581	3,997,106	2,247,109	293,163
Total Expenditures	1,730,581	3,997,106	2,247,109	293,163
ENDING BALANCE	<u>6,682,040</u>	<u>5,468,252</u>	<u>5,540,775</u>	<u>7,466,538</u>
HIGHEST MONTH-ENDING BALANCE	6,849,742	6,685,392	5,742,999	7,466,541
LOWEST MONTH-ENDING BALANCE	5,351,573	4,830,034	4,362,323	5,531,620

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 26720: STATE RECREATION ROAD FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-1390

REVENUE SOURCES: Revenue to this fund is derived from a fee of \$1.50 for each motor vehicle registered annually.

PERMITTED USES: 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.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	8,077,781	10,200,871	11,712,875	11,379,559
Revenue:				
Registration Fees	3,730,381	3,552,150	3,958,246	3,833,605
Interest	212,889	249,241	167,147	164,079
Total Revenue	3,943,270	3,801,391	4,125,393	3,997,684
Expenditures:				
Construction/maintenance	1,820,180	2,289,387	4,458,709	4,860,731
Total Expenditures	1,820,180	2,289,387	4,458,709	4,860,731
ENDING BALANCE	<u>10,200,871</u>	<u>11,712,875</u>	<u>11,379,559</u>	<u>10,516,512</u>
HIGHEST MONTH-ENDING BALANCE	10,200,871	12,547,788	11,927,608	11,825,507
LOWEST MONTH-ENDING BALANCE	8,103,796	10,467,830	9,840,196	10,516,615

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22740: STATE HIGHWAY CAPITAL IMPROVEMENT FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-2703

REVENUE SOURCES: The State Highway Capital Improvement Fund receives 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent. This revenue stream started on transactions occurring on July 1, 2013 and will continue until July 1, 2033, after which this sales tax revenue will revert back to being deposited into the General Fund.

PERMITTED USES: The State Highway Capital Improvement Fund is used as follows:

- (1) At least twenty-five percent of the money credited to the fund each fiscal year is used, as determined by the Department of Transportation, for construction of the expressway system and federally designated high priority corridors; and
- (2) The remaining money credited to the fund each fiscal year is used to pay for surface transportation projects of the highest priority as determined by the department.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	10,367,739	13,327,269	10,461,378	82,929,931
Revenue:				
Sales and use tax	67,016,981	74,610,709	73,417,453	79,929,794
Interest	153,997	173,458	489,754	1,756,817
Total Revenue	67,170,978	74,784,167	73,907,207	81,686,611
Expenditures:				
Construction	64,211,448	77,650,058	1,438,654	51,863,673
Total Expenditures	64,211,448	77,650,058	1,438,654	51,863,673
ENDING BALANCE	<u>13,327,269</u>	<u>10,461,378</u>	<u>82,929,931</u>	<u>112,752,869</u>
HIGHEST MONTH-ENDING BALANCE	13,327,270	13,130,225	89,995,710	128,222,010
LOWEST MONTH-ENDING BALANCE	4,428,409	5,598,776	9,905,559	115,577,480

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22750: TRANSPORTATION INFRASTRUCTURE BANK FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-2803

REVENUE SOURCES: The main source of revenue is from the Department’s share of the incremental fuel tax increases provided for in LB 610 (2015). LB 610 increased the fixed fuel tax distributed to the Department of Transportation by .5¢ per year starting January 1, 2016 until a tax increase of 2¢ per gallon was reached on January 1, 2019. Also included in LB 960 was a one-time \$50 million transfer from the Cash Reserve Fund.

PERMITTED USES: The Transportation Infrastructure Bank Fund (TIB) is used as follows:

- (1) The Accelerated State Highway Capital Improvement Program, which is for expressways, federally designated high priority corridors and needs-driven capacity improvements; and
- (2) The County Bridge Match Program (up to \$40 million); and
- (3) The Economic Opportunity Program (up to \$20 million).

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	69,131,854	83,860,566	66,431,207	48,299,694
Revenue:				
Fuel tax transfer	22,178,017	27,191,627	26,556,657	28,594,857
Interest	1,845,798	1,727,203	864,687	738,194
Total Revenue	24,023,815	28,918,830	37,421,344	29,333,051
Expenditures:				
Construction	9,295,103	46,348,189	45,552,857	22,858,977
Total Expenditures	9,295,103	46,348,189	45,552,857	22,858,977
ENDING BALANCE	<u>83,860,566</u>	<u>66,431,207</u>	<u>48,299,694</u>	<u>54,773,768</u>
HIGHEST MONTH-ENDING BALANCE	84,514,004	86,095,152	66,025,621	54,932,912
LOWEST MONTH-ENDING BALANCE	70,363,696	66,431,209	47,747,537	45,113,878

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

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AGENCY DESCRIPTION

The Department of Veterans' Affairs, created in 1947, is headed by a Director who is appointed by the Governor subject to the approval of the Legislature. The Department is responsible for aiding and assisting veterans and their eligible dependents in applying for and receiving state and federal veterans' benefits, for supervising and administering various state programs, and for providing administrative support for the Commission on Military and Veteran Affairs.

The Department is located in Lincoln, but cooperates with veterans' organizations and county service officers throughout the state in making referrals and recommendations, and providing information to veterans.

Beginning in FY 2017-18, the Nebraska Veterans’ Homes were transferred to Department of Veterans’ Affairs from the Department of Health and Human Services. In FY 2020-21, funding for the Department of Veteran Affairs was appropriated to one umbrella program 511 – Veterans’ Affairs. The programs that were merged under the umbrella program included: 36-Department Administration; 37-Veteran Cemetery System; 510-State Service Office; 519-Central Nebraska Veterans’ Home; 520-Norfolk Veterans’ Home; 521-Western Nebraska Veterans’ Home; and 522-Eastern Nebraska Veterans’ Home. For this report, all Veterans’ Homes are reported under Program 519.

AGENCY PROGRAMS

- Program 511 – Veterans’ Affairs
- Program 036 – Departmental Administration
- Program 037 – Veterans’ Cemetery System
- Program 510 – State Service Office
- Program 519 – Nebraska Veterans’ Homes

AGENCY-ADMINISTERED FUNDS

- Fund 22523 – Veterans’ Homes Operations Cash Fund (expended in Progs. 519, 520, 521 & 522))
- Fund 22820 – Nebraska Veteran Cemetery System Operation Fund (expended in Prog. 037)
- Fund 22821 – Pets for Vets (expended in Prog. 036)
- Fund 22822 –Veteran Employment Program Fund (expended in Prog. 036)
- Fund 32280 – Veteran Cemetery Construction Fund (expended in Prog. 037)

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	28,346,297	27,315,117	27,355,072	32,021,772
Cash	12,278,891	13,963,033	11,193,299	14,077,720
Federal	20,123,756	23,811,636	16,886,495	27,546,427
Revolving				
Total Operations	60,748,944	65,089,786	54,414,866*	73,645,919*
FTEs	638.82	613.07	555.17	840.59

Note: The total budget combines all previously separated veterans’ programs into one total for comparison to FYs prior to FY 2020-21

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 511: VETERANS’ AFFAIRS

PROGRAM PURPOSE: Program 511 – Veterans’ Affairs, is an umbrella program containing the following programs: 036 – Departmental Administration, 037 – Veterans’ Cemetery System, 510 –State Service Office, and 519 – Nebraska Veterans’ Homes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	28,346,297	27,315,117	26,601,013	31,287,787
Cash	12,278,891	13,963,033	11,193,299	14,077,720
Federal	20,123,756	23,811,636	16,886,495	27,546,427
Revolving				
Total Operations	60,748,944	65,089,786	54,680,807*	72,911,934*
FTEs	638.82	613.07	555.17	840.59

Note: The total budget combines all previously separated veterans’ programs into one total for comparison after FY20-21.

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 036: DEPARTMENTAL ADMINISTRATION

PROGRAM PURPOSE

The Director of Veterans' Affairs hires state service officers who assist and represent veterans from Nebraska in applying for federal benefits. The Director administers the Nebraska Veterans' Aid Fund by determining the eligibility of applicants and the amount distributed from the interest earned on the fund for food, transportation, shelter, fuel, wearing apparel, medical or surgical aid and funeral expenses. The Veterans Home Board, approves admission to the Nebraska Veterans' Homes at Kearney, Norfolk, Scottsbluff and Bellevue. The Department approves applications for waivers of tuition at state-supported schools and colleges and maintains a grave registry of all veterans buried in Nebraska. The Department is a depository for separation documents of discharged military personnel from Nebraska. Discharges are filed and requests are received for copies. The Department maintains and administers the Veteran's registry which supports veterans benefit programs available through other agencies. The Department is the central administration for all divisions including the Nebraska Veterans' Service Office, the Nebraska Veterans Cemetery System and the Nebraska Veterans' Homes (which began in FY 2017-18). The Department provides staff and operating support for the Commission on Military and Veteran Affairs.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,409,968	4,733,452	4,825,539	5,420,620
Cash	116,239			4,468
Federal	201,048			
Revolving	0			
Total Operations	2,727,255	4,733,452	4,825,539	5,425,088
FTEs	13.99	24.97	30.75	39.0

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 037: VETERANS’ CEMETERY SYSTEM

PROGRAM PURPOSE

The Department of Veterans’ Affairs is authorized by statute to establish and operate a state veteran cemetery system. The director may seek and expend private, state and federal funds for the establishment, construction, maintenance, administration and operation of the cemetery system. The director shall provide lots in the cemetery system for the interment of deceased veterans as defined by the National Cemetery Administration of the United States Department of Veterans Affairs and eligible dependents. The first cemetery, located in Box Butte County (the Nebraska Veterans Cemetery at Alliance), was dedicated in August 2010.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	184,101	127,300		
Cash	140,602	270,826	307,120	282,316
Federal				
Revolving				
Total Operations	324,703	398,126	307,120	282,316
FTEs	3.42	3.42	3.83	4.0

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 510: STATE SERVICE OFFICE

PROGRAM PURPOSE

Prior to the Veterans’ Homes moving under NDVA, this program was used for the administration for the Homes. That administration has been consolidated under program 36. In place of the Vets Homes Administration, we have been using the program for the State Service Office and changed the program name to reflect this change. The State Service Office is located in Lincoln, Nebraska. Services provided include interviewing military veterans, their spouses, and dependents to establish tentative entitlement for veterans’ benefits provided by federal and state laws; advising applicants with claims before the United States Department of Veterans’ Affairs (USDVA); and assisting veterans and family members of veterans in the accurate completion of application forms and transmitting them to the proper federal or state agency for processing. The State Service Office assists veterans and manages both initial appeals and appeals to and before the Board of Veterans Affairs.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,412,281	897,479	734,059	733,985
Cash	20,358			
Federal				
Revolving				
Total Operations	1,432,639	897,479	734,059	733,985
FTEs	33.0	11.0	9.0	12.0

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 519: NEBRASKA VETERANS’ HOMES

PROGRAM PURPOSE

The Nebraska Veterans' Homes are long term care facilities providing health services to geriatric and chronically ill military veterans and their eligible dependents (i.e., spouses, widows, parents) at four campuses across the state: the Western Nebraska (Scottsbluff) Veterans' Home; the Central Nebraska (Kearney) Veterans' Home; the Norfolk Veterans' Home; and the Eastern Nebraska (Bellevue) Veterans' Home. The Grand Island Veterans' Home moved to Kearney in FY2018-19. The primary purpose is to provide a level of care that meets each member's individual health needs by providing skilled nursing, intermediate nursing or assisted living (domiciliary) care.

The United States Department of Veterans Affairs provides per diem reimbursement to the agency for veterans in the Nebraska Veterans' Homes and the members pay fees based upon their ability to pay. Application for admission to a Veterans Home is made to the County Veterans Service Officer. The Service Officer forwards the completed application to the Veterans' Home Board for consideration. All the Veteran's' homes (programs 519, 520, 521, 522) are combined for reporting purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	25,814,354	22,454,365	21,041,415	25,133,182
Cash	12,022,051	13,692,207	10,886,179	13,795,404
Federal	19,922,708	23,811,636	16,886,495	27,546,427
Revolving				
Total Operations	57,759,113	59,958,208	48,814,089	66,475,013
FTEs	621.41	584.8	511.59	785.59

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22523: VETERANS’ HOMES OPERATIONS CASH FUND
EXPENDED IN PROGRAMS 519, 520, 521 & 522

STATUTORY AUTHORITY: Section 80-322.01

REVENUE SOURCES: The Nebraska Department of Veterans’ Affairs operations cash fund was created per statute to receive funds for the operation of four long-term care facilities located in Bellevue, Kearney (formerly Grand Island which was closed as of January 2019), Norfolk and Scottsbluff for veterans, their spouses and Gold Star parents.

Per LB 340, all programs, services and duties of the Division of Veteran’s Homes of the Department of Health and Human Services were transferred to the Department of Veteran’s Affairs effective July 1, 2017. The Veterans Home Board determines the member contribution borne by the client or relatives of the veteran’s homes. The federal government provides a per diem to help support the operation of the veteran’s homes. All the Veteran’s’ homes (programs 519, 520, 521, 522) are combined for reporting purposes.

PERMITTED USES: Operations expenses for the Veteran’s Home are paid from the fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	3,117,995	2,437,082	1,938,549	5,303,914
Revenue:				
Member Contribution	11,389,930	13,139,075	14,206,314	11,639,872
Interest	67,460	54,589	45,230	68,908
Total Revenue	11,457,390	13,193,664	14,251,544	11,708,780
Expenditures:				
Personal Services	8,591,564	8,798,396	5,199,278	6,740,582
Operating	3,546,726	4,893,811	5,800,913	7,054,822
Total Expenditures	12,138,290	13,692,207	11,000,191	13,795,404
ENDING BALANCE	<u>2,437,092</u>	<u>1,938,549</u>	<u>5,303,914</u>	<u>3,217,290</u>
HIGHEST MONTH-ENDING BALANCE	3,233,292	2,716,244	5,832,737	6,294,396
LOWEST MONTH-ENDING BALANCE	2,265,244	1,756,099	1,350,140	2,562,099

**AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
 FUND 22820: NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND
 EXPENDED IN PROGRAM 037**

STATUTORY AUTHORITY: Section 12-1301

REVENUE SOURCES: The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state and federal funds for the operation of a state veteran cemetery system. Per statute, any investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a quarterly basis.

This fund receives \$5 from the motor vehicle license plate fee paid on Military Honor and Gold Star numerical license plates and also receives \$30 for Gold Star personalized message plates. Thirty dollars is also paid for personalized Military Honor plates beginning in calendar year 2016. In addition, the U.S. Department of Veterans Affairs pays \$722 - \$745, depending upon the date of death, for each veteran buried at the Nebraska Veterans Cemetery at Alliance.

PERMITTED USES: Funds are used for the operation, administration, and maintenance of the state veteran cemetery system

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	414,332	729,603	786,611	736,886
Revenue:				
Fee revenue	445,075	312,966	337,395	347,354
Interest	13,395	16,820	12,272	11,010
Operating Transfers Out	-2,596	-1,953	-2,006	-1761
Total Revenue	455,874	327,833	347,661	356,603
Expenditures:				
Personal Services	65,789	72,725	197,030	208,497
Operating	74,813	198,100	200,350	118,461
Total Expenditures	140,602	270,825	397,380	326,958
ENDING BALANCE	<u>729,603</u>	<u>786,611</u>	<u>736,886</u>	<u>766,531</u>
HIGHEST MONTH-ENDING BALANCE	758,155	820,588	840,581	768,146
LOWEST MONTH-ENDING BALANCE	426,202	644,969	746,077	725,386

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22821: NEBRASKA VETERAN PETS FOR VETS FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 80-417

REVENUE SOURCES: The Nebraska Pets for Vets Fund is created in statute establish a new license plate types that can be alphanumeric (\$5) or personalized message (\$40) of which proceeds are distributed to the Nebraska Department of Veteran Affairs to administer a fund that provides financial support, in the form of grants, to veterans for the costs associated with adopting a pet. The program was founded in FY 2020-21.

PERMITTED USES: The Nebraska Pets for Vets Fund is created in statute for the purpose of providing financial support to veterans for the costs associated with adopting a pet. The department shall use the money credited to the Pets for Vets Cash Fund under section 60-3,250 to award grants to carry out the purposes of such program. The department may administer the program or contract with an organization dedicated to the care of dogs and cats to administer the program.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE			0	5,369
Revenue:				
Fee revenue			5,600	11,107
Interest			18	108
Operating Transfers Out			-248	-366
Total Revenue			5,369	10,849
Expenditures:				
Aid			0	4,467
Total Expenditures			0	4,467
ENDING BALANCE			<u>5,369</u>	<u>11,751</u>
HIGHEST MONTH-ENDING BALANCE			5,789	11,951
LOWEST MONTH-ENDING BALANCE			0	6,389

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22822: NEBRASKA VETERAN EMPLOYMENT PROGRAM FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 48-203

REVENUE SOURCES: The Nebraska Veterans’ Employment Program Fund was created in statute to design and issue specialty license plates known as Support of Troops Plates. Five designs of these types of plates were created, honoring persons who are serving or have served in the armed forces in Iran, Afghanistan, Southeast Asia, Vietnam and the Global War on Terrorism. Two types of plates are issued by the department, one an alphanumeric plate, which cost \$5, and a personalized message plate, with a maximum of five characters, which cost \$70. The \$5 from the alphanumeric plate and \$52.50 from the message plate goes to the Veterans Employment Program Fund.

PERMITTED USES: The Veterans’ Employment Program Fund is administered by the Department of Veterans’ Affairs. The fund is used for recruiting and education to attract veterans recently released from service to live and work in the state of Nebraska. The Department of Veterans’ Affairs, in collaboration with the Department of Labor, developed a website with a job-search tool specific to veterans with cash funds that have accumulated in the Veterans Employment Program Fund in addition to other activities to attract veterans to Nebraska.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE			0	5,510
Revenue:				
Fee revenue			5,735	16,476
Interest			17	168
Operating Transfers Out			-241	-521
Total Revenue			5,510	16,123
Expenditures:				
Aid			0	0
Total Expenditures			0	0
ENDING BALANCE			<u>5,510</u>	<u>21,633</u>
HIGHEST MONTH-ENDING BALANCE			5,973	21,888
LOWEST MONTH-ENDING BALANCE			0	6,922

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 32280: VETERAN CEMETERY CONSTRUCTION FUND
EXPENDED IN PROGRAM 037

STATUTORY AUTHORITY: Section 12-1301

REVENUE SOURCES: The Veteran Cemetery Construction Fund was created in statute to receive all funds used for the construction of a state veteran cemetery system. The funds were to be expended to the Veteran Cemetery Construction Fund for the completion of construction of the three veterans’ cemeteries. Two cemeteries were not completed. Remaining funds not utilized for construction of the Veteran’s Cemetery were transferred to the Nebraska Veteran Cemetery System Endowment Fund in 2017-18 and the remaining interest incurred was transferred to the Veteran Cemetery System Endowment Fund in 2018-19. The Veteran Cemetery Construction Fund thus terminated at that time.

However, the Nebraska Department of Veteran’s Affairs received \$750,000 in FY 2021-22 to be used as a source of federal matching funds if the US Department of Veterans’ Affairs builds a national Veterans Cemetery in Grand Island. The Veteran Cemetery Cash Fund was utilized to receive these funds.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	339	0	0	0
Revenue:				
Fee revenue				
Interest				9,376
Capital Donations	-339			750,000
Total Revenue	-339	0	0	759,376
Expenditures:				
Personal Services				
Operating				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>759,376</u>
HIGHEST MONTH-ENDING BALANCE	339	0	0	739,376
LOWEST MONTH-ENDING BALANCE	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

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AGENCY DESCRIPTION

The Nebraska Department of Natural Resources is tasked with safeguarding Nebraska's water through sound partnerships, cooperation, and science-based decision making to help grow Nebraska's future. DNR is dedicated to the safe, sustainable use, and proper management of the state's water for the future of all Nebraskans. The responsibilities of the agency include:

- Surface water
- Groundwater
- Floodplain management
- Dam safety
- Natural resources planning
- Water planning and integrated management
- Storage of Natural Resources and related data
- Administration of state funds

AGENCY BUDGET PROGRAMS

- Program 304 - Nebraska Water Conservation Fund/Aid
- Program 306 - Water Well Decommissioning Fund/Aid
- Program 307 - Nebraska Resources Development Fund/Aid
- Program 309 - Natural Resources Enhancement/Aid
Natural Resources Water Quality Fund/Aid
- Program 313 - Water Sustainability Fund/Aid
- Program 314 - Critical Infrastructure Facilities Fund/Aid
- Program 334 - Soil and Water Conservation/Operations
- Program 334 - Soil and Water Conservation/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 22910 - Water Resources Cash Fund (expended in Prog. 334)
- Fund 22940 - Water Sustainability Fund (expended in Prog. 334)
- Fund 22950 - Critical Infrastructure Facilities Cash Fund (expended in Prog. 314)
- Fund 25510 - Small Watersheds Flood Control Fund (expended in Prog. 303)
- Fund 25520 - Resources Development Fund (expended in Prog. 307)
- Fund 25530 - Soil and Water Conservation Fund (expended in Prog. 304)
- Fund 25540 - Natural Resources Water Quality Fund (expended in Prog. 309)
- Fund 25550 - Water Well Decommissioning Fund (expended in Prog. 306)
- Fund 25590 - Water Resources Trust Fund (expended in Prog. 334)
- Fund 26600 - Department of Natural Resources Cash Fund (expended in Prog. 334)

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	9,887,371	9,410,563	10,567,935	12,774,029
Cash	640,065	847,933	685,891	1,218,792
Federal	1,285,641	1,645,796	1,041,437	866,750
Revolving				
Total Operations	11,813,077	11,904,292	12,295,263	15,026,329
STATE AID:				
General	1,815,628	1,949,009	1,837,965	132,950
Cash	13,375,879	21,702,592	15,710,987	10,658,057
Federal	80,282	239,048		48,207
Total State Aid	15,271,789	23,890,649	17,548,952	10,839,215
TOTAL FUNDS:				
General	11,702,999	11,359,572	12,405,900	12,906,979
Cash	14,015,944	22,550,525	16,396,878	11,876,850
Federal	1,365,923	1,884,844	1,041,437	914,957
Revolving	0	0	0	0
TOTAL EXPENDITURES:	27,084,866	35,794,941	29,844,215	25,698,787
FTEs	105.42	100.83	101.25	101.17

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 304: NEBRASKA WATER CONSERVATION FUND/AID

PROGRAM PURPOSE

To provide financial assistance to private landowners for installation of soil and water conservation practices. Various conservation practices are eligible for cost-share assistance of up to 75%. The Nebraska Natural Resources Commission determines the list of eligible practices, establishes operating procedures, and annually allocates the funds among all 23 Natural Resources Districts. The USDA's Natural Resources Conservation Service provides technical assistance in planning and verifying proper installation. NRDs are responsible for the administration of funds at the local level.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	1,495,524	1,780,036	1,671,196	1,818,614
Cash				
Federal				
Revolving				
Total State Aid	1,495,524	1,780,036	1,671,196	1,818,614
FTEs	0	0	0	0

PROGRAM 306: WATER WELL DECOMMISSIONING FUND/AID

PROGRAM PURPOSE

To provide cost-share assistance to encourage proper and safe decommissioning or plugging of abandoned water wells. Maximum assistance is \$700 per well with cost varying by size and type. Participation in the program requires NRDs to establish a program with availability for at least 30 wells/year.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	61,330	67,616	54,498	55,513
Federal				
Revolving				
Total State Aid	61,330	67,616	54,498	55,513
FTEs	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 307: NEBRASKA RESOURCES DEVELOPMENT FUND/AID

PROGRAM PURPOSE

The Nebraska Resources Development Fund (NRDF) provides grants or loans on a cost-share basis to political subdivisions for natural resource projects through the Natural Resources Commission. As of LB106 (2014), no new projects can be approved. Once the approved projects are funded and cost-share reimbursements are complete, the fund will cease operations. Natural Resource Districts are the most common project sponsors, though other subdivisions have also sponsored projects. Projects were typically multi-purpose, including flood damage reduction, sediment and erosion control, recreation, groundwater recharge, and irrigation management. Since the inception of the fund in 1974 through 2014, a total of 71 projects were approved for cost-share assistance for a total of \$122 million in funding. No new funding is available for the program based upon statute.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	288,667	135,558	166,770	10,256
Cash	310,427	270,578		231,735
Federal				
Revolving				
Total State Aid	599,094	406,136	166,770	241,991
FTEs	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 309: NATURAL RESOURCES ENHANCEMENT/AID AND NATURAL RESOURCES WATER QUALITY FUND/AID

PROGRAM PURPOSE

To provide funds to Natural Resource Districts for support of their water quality programs. Annual receipts vary year-to-year, though anticipated to yield at least one million dollars. Natural Resource Districts must provide three dollars of local funding for every two dollars matched from the fund. Used for both surface and groundwater quality.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	1,165,000	1,025,000	1,300,000	1,150,000
Federal				
Revolving				
Total State Aid	1,165,000	1,025,000	1,300,000	1,150,000
FTEs	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 313: WATER SUSTAINABILITY FUND/AID

PROGRAM PURPOSE

To provide a stable funding source for complex, multi-year programs and projects related to water sustainability. Specific overall objectives of projects, programs, and activities funded by this program are to: increase aquifer recharge, reduce aquifer depletion, increase streamflow, remediate or mitigate threats to drinking water, promote the goals and objectives of approved integrated management plans or groundwater management plans, contribute to multiple water supply management goals including flood control, reducing threats to property damage, agricultural uses, municipal and industrial uses, recreational benefits, wildlife habitat, conservation, and preservation of water resources, provide increased water productivity and sustainability, and comply with interstate compacts.

The program is also dedicated to assisting municipalities with the cost of constructing, upgrading and developing, and replacing sewer infrastructure facilities as part of a combined sewer overflow project, which constitutes 10% of the fund appropriation.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	8,984,356	9,501,077	3,068,405	4,758,834
Federal				
Revolving				
Total State Aid	8,984,356	9,501,077	3,068,405	4,758,834
FTEs	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 314: CRITICAL INFRASTRUCTURE FACILITIES FUND/AID

PROGRAM PURPOSE

To provide grants to Natural Resource Districts to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the NRD. This includes military installations, transportation routes, and wastewater treatment facilities. The program is used to offset costs related to upgrading the flood control levees near Offutt AFB and reimbursement to the Gering-Fort Laramie Irrigation district for the canal breach of certain collapsed tunnels.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General				
Cash	764,011	7,009,404	7,671,080	278,037
Federal				
Revolving				
Total State Aid	764,011	7,009,404	7,671,080	278,037
FTEs	0	0	0	0

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 334: SOIL AND WATER CONSERVATION/OPERATIONS

PROGRAM PURPOSE

To obtain technical studies and research and to provide financial assistance in support of statewide water planning and implementation of water resource management actions by natural resources districts.

To fund actions needed to help assure Nebraska’s compliance with interstate water compacts, decrees and agreements. 19 subprograms make up the sum of this program. They are:

- Directors office;
- Surface Water and Groundwater permits;
- Groundwater well registration;
- Management services programs;
- Information technology;
- Administrative services;
- Stream gaging;
- Bridgeport building;
- Field offices;
- Floodplain management;
- Dam safety;
- Survey;
- Missouri River Recovery Implementation Committee;
- Natural Resources Commission;
- Western States Water Council;
- Water Resources Management;
- Water Resources Cash Fund;
- Interstate Water Rights; and
- Legal Support.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	9,887,371	9,410,563	10,567,934	10,945,159
Cash	626,921	861,077	685,890	986,976
Federal	1,285,641	1,645,796	1,041,437	1,033,508
Revolving				
Total Operations	11,799,933	11,917,436	12,295,261	12,965,643
FTEs	105.42	100.83	101.25	101.17

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 334: SOIL AND WATER CONSERVATION/AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	31,438	33,415	119,751	132,950
Cash	2,229,642	3,947,696	3,617,005	4,415,673
Federal	80,282	239,048		48,207
Revolving				
Total State Aid	2,341,362	4,220,159	3,736,756	4,596,831
FTEs	0	0	0	0

PROGRAM 334: SOIL AND WATER CONSERVATION TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	9,918,809	9,443,978	10,687,685	11,078,109
Cash	2,856,563	4,808,773	4,658,442	5,402,650
Federal	11,880,215	1,884,844		1,081,715
Revolving				
TOTAL	24,655,587	16,137,595	15,346,127	17,562,474

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22910: WATER RESOURCES CASH FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-218

REVENUE SOURCES: A \$3,300,000 transfer from the General Fund each FY, grants from other entities (primarily NET), settlement funds (61-218). Transfers from the Water Sustainability fund will begin in FY22.

PERMITTED USES: Expenditures from the Water Resources Cash Fund may be made directly by the Department or to natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree or a formal state contract or agreement. Funds expended for natural resources districts require a match of local funding in an amount equal to or greater than forty percent of the total cost of carrying out the eligible activity.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	11,326,921	22,867,029	25,256,494	28,298,247
Revenue:				
Transfers in	13,818,165	6,512,785	6,492,321	3,300,000
Transfers out				-156,552
Interest	316,999	482,085	365,802	392,457
Total Revenue	14,135,164	6,994,870	6,858,123	3,535,905
Expenditures:				
State Aid	2,184,557	3,947,696	3,607,005	4,215,673
Operating	410,499	657,709	209,365	135,408
Total Expenditures	2,595,056	4,605,405	3,816,370	4,351,081
ENDING BALANCE	<u>22,867,029</u>	<u>25,256,494</u>	<u>28,298,247</u>	<u>27,483,070</u>
HIGHEST MONTH-ENDING BALANCE	9,674,481	19,912,552	22,721,698	28,225,123
LOWEST MONTH-ENDING BALANCE	22,867,030	22,256,495	28,298,247	24,320,307

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22940: WATER SUSTAINABILITY FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-222

REVENUE SOURCES: Annual General Fund transfers beginning in FY 2015-16.

PERMITTED USES: In accordance with sections 2-1506 to 2-1513 and for costs associated with the administration related to the fund.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	30,556,902	28,202,562	30,283,879	37,402,258
Revenue:				
Transfers in	6,000,000	11,000,000	11,000,000	11,000,000
Transfers out	0	0	-1,100,000	-475,000
Interest	630,017	582,393	424,284	508,415
Total Revenue	6,630,017	11,582,393	10,324,284	11,033,415
Expenditures:				
Water Sustainability Fund	8,858,614	9,369,154	3,068,728	4,758,915
Soil and Water Conservation	125,742	131,922	137,176	138,706
Total Expenditures	8,984,356	8,984,356	3,205,904	4,897,621
ENDING BALANCE	<u>28,202,562</u>	<u>30,283,879</u>	<u>37,402,258</u>	<u>43,538,081</u>
HIGHEST MONTH-ENDING BALANCE	22,389,223	21,251,163	26,815,116	43,538,051
LOWEST MONTH-ENDING BALANCE	30,590,882	30,283,878	37,402,258	32,977,613

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 22950: CRITICAL INFRASTRUCTURE FACILITIES CASH FUND
 EXPENDED IN PROGRAM 314**

STATUTORY AUTHORITY: Section 61-224

REVENUE SOURCES: Cash fund reserve transfers. A \$13,700,000 transfer was authorized in FY15-16, a \$3,800,000 transfer conducted in FY20-21.

PERMITTED USES: To provide a grant to a natural resources district to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the district which includes military installations, transportation routes, and wastewater treatment facilities and to provide a grant to an irrigation district for reimbursement of costs related to temporary repairs to the main canal and tunnels of an interstate irrigation system which experienced a failure.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	13,174,080	11,905,390	4,895,986	1,024,905
Revenue:				
Transfers in			3,800,000	0
Transfers out	-504,680			
Interest				
Total Revenue	-504,680	0	3,800,000	0
Expenditures:				
Aid	764,011	7,009,404	7,671,080	278,037
Total Expenditures	764,011	764,011	1,528,022	278,037
ENDING BALANCE	<u>11,905,390</u>	<u>4,895,986</u>	<u>1,024,905</u>	<u>746,868</u>
HIGHEST MONTH-ENDING BALANCE	11,905,389	4,895,985	1,024,905	1,024,905
LOWEST MONTH-ENDING BALANCE	12,669,400	11,905,389	8,695,985	746,868

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22510: SMALL WATERSHEDS FLOOD CONTROL FUND
EXPENDED IN PROGRAM 303

STATUTORY AUTHORITY: Section 2-1503.01

REVENUE SOURCES: Proceeds from the sale or lease of property equal to the state’s investment (2-1503.02).

PERMITTED USES: The purpose of the Small Watersheds Flood Control Fund is to assist local organizations by paying all or part of the cost of purchase of needed lands, easements, and rights-of-way for soil and water conservation and flood control needs.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	743,263	2,020	2,065	2,097
Revenue:				
Land sales/use				
Interest	2,019	46	32	31
Transfers out to General Fund	-743,263			
Total Revenue	-741,244	46	32	31
Expenditures:				
Personal Services				
Operating				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>2,020</u>	<u>2,065</u>	<u>2,097</u>	<u>2,128</u>
HIGHEST MONTH-ENDING BALANCE	1,429	2,024	2,068	2,100
LOWEST MONTH-ENDING BALANCE	2,020	2,065	2,097	2,128

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 25520: RESOURCES DEVELOPMENT FUND
 EXPENDED IN PROGRAM 307**

STATUTORY AUTHORITY: Section 2-1587

REVENUE SOURCES: Loan repayments (2-1589)

Transfer in from Water Sustainability Fund, \$3,000,000 on or before 8/1/2015 and \$3,000,000 on or before 8/1/2016 (LB 661, 2015) (61-222).

PERMITTED USES: To issue grants or loans to political subdivisions for programs and projects deemed essential to the development, preservation, and maintenance of the state's water and related land resources.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	802,289	509,140	245,406	293,627
Revenue:				
Loan repayments	0	0	44,294	
Interest	17,278	6,845	3,927	4,023
Total Revenue	17,278	6,845	48,221	4,023
Expenditures:				
State Aid	310,427	270,578		231,735
Total Expenditures	310,427	270,578	0	231,735
ENDING BALANCE	<u>509,140</u>	<u>245,406</u>	<u>293,627</u>	<u>65,915</u>
HIGHEST MONTH-ENDING BALANCE	509,140	242,392	245,759	294,654
LOWEST MONTH-ENDING BALANCE	810,310	389,436	293,627	65,809

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 25530: SOIL AND WATER CONSERVATION FUND
 EXPENDED IN PROGRAM 304**

STATUTORY AUTHORITY: Section 2-1577

REVENUE SOURCES: Refunds and repayments.

PERMITTED USES: Grants to individual landowners not to exceed seventy-five percent of the actual cost of eligible projects and practices for soil and water conservation or water quality protection, with priority given to those projects and practices providing the greatest number of public benefits.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	975	996	1,020	1,116
Revenue:				
Refunds	0	0	56.38	6,976
Interest	21	24	16.45	54
Total Revenue	21	24	72.83	7,030
Expenditures:				
State Aid	0	0		
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>996</u>	<u>1,020</u>	<u>1,116</u>	<u>8,146</u>
HIGHEST MONTH-ENDING BALANCE	998	1,023	1,045	8,146
LOWEST MONTH-ENDING BALANCE	1,021	1,044	1,116	1,118

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25540: NATURAL RESOURCES WATER QUALITY FUND
EXPENDED IN PROGRAM 309

STATUTORY AUTHORITY: Section 2-15,123

REVENUE SOURCES:

- Pesticide fee: \$50
- Commercial pesticide applicator license: \$90
- Private Pesticide Applicator license: \$25

PERMITTED USES: To fund Natural Resource Districts' water quality programs, illegal water well decommissioning programs, inspections conducted pursuant to the Nebraska Chemigation Act, source water protection programs, purchases of special equipment, and application of soil and water conservation practices.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	430,342	375,907	513,306	320,520
Revenue:				
Fee revenue	1,101,636	1,155,081	1,101,031	1,144,998
Interest	9,019	7,318	6,183	4,808
Total Revenue	1,110,655	1,162,399	1,107,214	1,149,806
Expenditures:				
State Aid	1,165,090	1,025,000	1,300,000	1,150,000
Total Expenditures	1,165,090	1,025,000	1,300,000	1,150,000
ENDING BALANCE	<u>375,907</u>	<u>513,306</u>	<u>320,521</u>	<u>320,326</u>
HIGHEST MONTH-ENDING BALANCE	835,773	854,932	874,327	777,544
LOWEST MONTH-ENDING BALANCE	21,022	20,558	58,024	26,188

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25550: WATER WELL DECOMMISSIONING FUND
EXPENDED IN PROGRAM 306

STATUTORY AUTHORITY: Section 46-1403

REVENUE SOURCES: Water well registration fees: \$40 (46-606).

PERMITTED USES: To cost share with natural resource districts for costs associated with the acceleration of the decommissioning of illegal water wells.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	39,112	34,405	19,916	18,565
Revenue:				
Fee revenue	55,642	52,586	52,833	63,529
Interest	981	541	314	310
Miscellaneous				
Total Revenue	56,623	53,127	53,147	63,839
Expenditures:				
State aid	61,330	67,616	54,497	55,513
Total Expenditures	61,330	67,616	54,497	55,513
ENDING BALANCE	<u>34,405</u>	<u>19,916</u>	<u>18,565</u>	<u>26,891</u>
HIGHEST MONTH-ENDING BALANCE	52,869	35,486	32,438	34,200
LOWEST MONTH-ENDING BALANCE	22,426	11,967	11,171	7,195

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25590: WATER RESOURCES TRUST FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 46-753

REVENUE SOURCES: Reimbursements from expenses related to the Platte River Recovery project are deposited to the fund.

PERMITTED USES: To be used by political subdivision in determining whether river basins, subbasins, or reaches are fully appropriated in accordance with section [46-713](#), (b) developing or implementing integrated management plans for such fully appropriated river basins, subbasins, or reaches or for river basins, subbasins, or reaches designated as overappropriated in accordance with section [46-713](#), (c) developing or implementing integrated management plans in river basins, subbasins, or reaches which have not yet become either fully appropriated or overappropriated, or (d) attaining state compliance with an interstate water compact or decree or other formal state contract or agreement.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	215,246	165,816	156,857	149,907
Revenue:				
Reimbursements	939	937		
Interest	4,450	2,658	2,357	2,134
Total Revenue	5,389	3,595	2,357	2,134
Expenditures:				
Aid	45,084			
Operating	9,735	12,554	9,307	9,238
Total Expenditures	54,819	12,554	9,307	9,238
ENDING BALANCE	<u>165,816</u>	<u>156,857</u>	<u>149,907</u>	<u>142,803</u>
HIGHEST MONTH-ENDING BALANCE	209,331	165,700	156,866	149,123
LOWEST MONTH-ENDING BALANCE	165,721	156,519	149,846	142,803

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 26600: DEPARTMENT OF NATURAL RESOURCES CASH FUND
 EXPENDED IN PROGRAM 334**

STATUTORY AUTHORITY: Section 61-210

REVENUE SOURCES:

- Water well registrations: \$40 (46-606).
- Water data collection project fees: Varies by project (61-209).
- \$600,000 transfer from the Water Sustainability Fund in FY 2020-21 under budget transfer bill, LB 1009 (2020).

PERMITTED USES: To pay for DNR staff and programs.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	170,532	149,860	155,467	482,123
Revenue:				
Transfer in	0	0	600,000	350,000
Fee revenue	56,368	61,246	63,888	60,074
Interest	3,904	3,253	2,486	2,981
Total Revenue	60,272	64,499	666,374	413,055
Expenditures:				
Operating	80,945	58,892	275,567	703,523
State Aid			10,000	200,000
Total Expenditures	80,945	58,892	285,567	903,623
ENDING BALANCE	<u>149,860</u>	<u>155,467</u>	<u>482,123</u>	<u>77,040</u>
HIGHEST MONTH-ENDING BALANCE	170,102	155,467	482,123	448,226
LOWEST MONTH-ENDING BALANCE	149,860	142,113	68,649	76,970

AGENCY 30 – STATE ELECTRICAL BOARD

DIRECTOR: Craig Thelen
1220 Lincoln Mall
Suite 125
402-471-3508

**LEGISLATIVE
FISCAL OFFICE:** Scott Danigole
402-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

The agency monitors all municipal electrical inspection programs for compliance with the State Electrical Act & Board Rules. An on-line system is in place to provide access to permit and license applications, and to provide information to contractors, engineers, and the public.

The State Electrical Board has one budget program, Protection of People and Property, Program 197. Total program expenditures equal total agency expenditures.

AGENCY BUDGET PROGRAMS

- Program 197 – Protection of People and Property

AGENCY-ADMINISTERED FUNDS

- Fund 21210 – Electrical Division Fund (expended in Prog. 197)

AGENCY AND PROGRAM

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General				
Cash	1,586,555	1,683,028	1,963,269	2,049,051
Federal				
Revolving				
Total Operations	1,586,555	1,683,028	1,963,269	2,049,051
FTEs	18.83	18.00	20.00	21.22

AGENCY 30 – STATE ELECTRICAL BOARD
FUND 21210: ELECTRICAL DIVISION FUND
EXPENDED IN PROGRAM 197

STATUTORY AUTHORITY: Section 81-2105

REVENUE SOURCES: Licensing and Inspection fees

PERMITTED USES: This fund is used to carry out electrical inspections, administer examinations, code classes, and issue licenses.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	828,287	1,495,388	1,334,825	1,675,832
Revenue:				
License fees	1,051,728	137,392	1,081,835	22,743
Inspections	1,045,450	1,250,477	1,098,075	1,089,619
Examination fees	86,785	79,580	85,457	79,211
Registration Code Class Training	20,508	15,207	641	2,115
(Transfers out) and Other Misc.	21,436	7,220	14,227	95,139
Interest	27,748	32,589	24,040	35,104
Total Revenue	2,253,655	1,522,465	2,304,275	1,323,931
Expenditures:				
Personal Services	1,265,555	1,272,044	1,431,889	1,550,041
Operating expenses	197,362	171,391	239,762	221,838
Travel expenses	121,916	151,577	186,266	227,857
Capital outlay	1,721	88,016	105,351	49,315
Total Expenditures	1,586,554	1,683,028	1,963,268	2,049,051
ENDING BALANCE	<u>1,495,388</u>	<u>1,334,825</u>	<u>1,675,832</u>	<u>950,712</u>
HIGHEST MONTH-ENDING BALANCE	1,502,056	1,513,047	1,937,793	1,642,145
LOWEST MONTH-ENDING BALANCE	762,115	1,326,737	1,214,703	941,145

AGENCY 31 – MILITARY DEPARTMENT

DIRECTOR: MG Daryl Bohac
Joint Forces
Headquarters Building
402-309-8104

LEGISLATIVE
FISCAL OFFICE: Samuel Malson
402-471-0051
smalson@leg.ne.gov

AGENCY DESCRIPTION

The Military Department, previously known as the Adjutant General's Department, was created in 1974 and is headed by the Adjutant General who is appointed by the Governor. The Adjutant General is in control of the military forces of the state, which include the Army National Guard, Air National Guard, and the Nebraska State Guard. In addition, the Adjutant General is responsible for the administration of the Nebraska Emergency Management Agency, which is by statute, a part of the Military Department. Administration of the Governor's Emergency Cash Fund/Program is also a function of this agency. The Nebraska Military Department currently has 25 Readiness Centers. In addition to the Readiness Centers, the State of Nebraska has a significant inventory of other facilities used by the Nebraska Army National Guard, including logistic facilities, maintenance and repair facilities and other training facilities located throughout the state.

AGENCY BUDGET PROGRAMS

- Program 191 – Governor's Emergency Program – Covid-19/Aid
- Program 192 – Governor's Emergency Program/Aid
- Program 544 – National and State Guard and General Security
- Program 545 – Emergency Management/Operations
- Program 545 – Emergency Management/Aid
- Program 548 – Tuition Credit Reimbursement/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 23110 – Military Department Cash Fund (expended in Progs. 544 and 545)
- Fund 23120 – Governor's Emergency Cash Fund (expended in Prog. 192)
- Fund xxxxx – Nebraska Emergency Management Agency Cash Fund

AGENCY 31 – MILITARY DEPARTMENT

<u>AGENCY EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	3,854,469	4,001,200	4,447,701	4,137,178
Cash	516,214	455,571	571,732	612,580
Federal	29,089,300	30,657,568	37,045,065	32,537,117
Revolving	0	0	0	0
Total Operations	33,459,983	35,114,339	42,064,498	37,286,875
STATE AID:				
General	2,503,062	4,029,952	2,896,140	9,118,659
Cash	8,402	19,322,609	3,876,088	10,965,321
Federal	13,507,963	90,191,867	1,178,698,820	246,325,176
Total State Aid	16,019,427	113,544,428	1,185,471,048	266,409,156
TOTAL FUNDS:				
General	6,357,531	8,031,152	7,343,841	13,255,837
Cash	524,616	19,778,180	4,447,820	11,577,901
Federal	42,597,263	120,849,435	1,215,743,885	278,862,293
Revolving	0	0	0	0
TOTAL EXPENDITURES:	49,479,410	148,658,767	1,227,535,546	303,696,031
FTEs	175.5	192.05	207.69	189.17

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 191: GOVERNOR’S EMERGENCY PROGRAM – COVID 19/AID

PROGRAM PURPOSE

The purpose of Governor's Emergency Program – COVID-19 is to provide, as authorized by the Governor, fiscal support to the state and its political subdivisions for the public health emergency response to the Coronavirus Disease 2019 (COVID-19).

The program was created via LB1198 (2020) as a separate budget program from Program 192 to allow for transparency and ease in tracking expenditures related to COVID-19. A one-time Cash Reserve Fund transfer of \$83.6 million to the Governor’s Emergency Cash Fund and equal appropriation in FY20 accompanied the creation of the program. Additionally, the program is the mechanism for which expenditure of federal Coronavirus aid that does not have a designated administrative agency.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	0	0	0	0
Cash	0	18,561,398	3,876,088	10,965,321
Federal	0	51,456,673	1,001,215,798	148,947,879
Revolving	0	0	0	0
Total State Aid	0	70,018,071	1,005,091,886	159,913,200
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 192: GOVERNOR’S EMERGENCY PROGRAM/AID

PROGRAM PURPOSE

The purpose of Governor's Emergency Program is to provide, as authorized by the Governor, fiscal support to the state and its political subdivisions for emergency response and disaster assistance.

The program was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. The primary purpose is to assist in restoring essential public services, but the program may also be used to pay for emergency response personnel, services, and equipment (which would be reflected in the totals below) or as the required state matching funds for federal assistance programs. It is intended that assistance from the Governor's Emergency Program be supplemental to local efforts and not the primary source of assistance.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	2,086,256	3,466,980	2,305,812	8,283,496
Cash	8,402	761,211	0	0
Federal	8,801,090	33,436,818	174,047,307	91,480,434
Revolving	0	0	0	0
Total State Aid	10,895,748	37,665,009	176,353,119	99,763,930
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 544: NATIONAL AND STATE GUARD AND GENERAL SECURITY

PROGRAM PURPOSE

The purposes of the program are to provide management and administrative services to the Army and Air National Guard, State Guard, Nebraska Emergency Management Agency, Governor's Emergency Program, the Tuition Assistance Program, and to provide for the operation and maintenance of Army and Air Guard facilities in the state.

Personnel in Program 544 provide administrative services to the Army and Air National Guard and Nebraska Emergency Management Agency. These services include command and control, personnel, fiscal, printing, public relations, purchasing, transportation, and administration of the tuition assistance program. The Department supports operational and maintenance costs for numerous state buildings, including local community Readiness Centers that provide space for unit administration, training and equipment. Local individuals and groups may rent these centers, and the funds derived from the rentals are deposited in the Department's Cash Fund to be used to defray operation and maintenance costs. The Department also provides funds and employees for the operation and maintenance of various structures at the Lincoln Air Base. Sixty-eight logistics facilities for the Army Guard and the three training sites at Camp Ashland, Mead and Hastings are supported with funding derived from agreements with the federal government in a 50 percent, 75 percent or 100 percent federal share. One hundred percent federal funding also supports employees who provide fire protection at the Lincoln Air Base and employees who provide Air Base security.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	2,723,520	2,679,381	3,345,395	2,897,845
Cash	260,646	198,849	283,833	283,836
Federal	26,685,942	27,808,749	33,984,230	29,331,193
Revolving	0	0	0	0
Total Operations	29,670,108	30,686,979	37,613,458	32,512,874
FTEs	138.5	145.30	152.92	141.28

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 545: EMERGENCY MANAGEMENT/OPERATIONS

PROGRAM PURPOSE

The purposes of the program are to: mitigate the effects of a disaster by an adequate level of planning, exercising and preparedness at the state and local levels; conduct the coordination of disaster response and recovery efforts, and; administer the provisions of the Emergency Management Act.

The department manages the State Emergency Management Agency, the Governor’s Emergency Program, the State Homeland Security Program and is the State Administrative Agency for the federal Department of Homeland Security grants. The agency provides training to the public, public officials and local disaster planning and response staff. It provides technical assistance in updating local “all hazards” emergency operating plans to support the emergency management assistance program for state and local government and to support Title III SARA federal requirements. USDOT federal funds support the transportation related hazmat planning and training. Cash funds from the nuclear power facilities located in Nebraska support the costs of developing Radiological Emergency Plans.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	1,130,949	1,321,819	1,102,306	1,239,333
Cash	255,559	256,720	287,899	328,744
Federal	2,403,358	2,848,819	3,060,835	3,205,924
Revolving	0	0	0	0
Total Operations	3,789,866	4,427,358	4,451,040	4,774,001
FTEs	37.3	33.62	35.20	32.61

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 545: EMERGENCY MANAGEMENT/AID

PROGRAM PURPOSE

The purpose of the program is to obtain and administer federal funds available for local Emergency Management organizations.

Federal Emergency Management Agency funds available to support local Emergency Management organizations are administered by the State Emergency Management Agency and are accounted for in this program. Federal and state or local matching funds are also managed for direction, control and warning projects.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	(2,217)	134,592	-62,294	-43
Cash	0	0	0	0
Federal	4,706,783	5,298,376	3,435,715	5,896,963
Revolving	0	0	0	0
Total State Aid	4,704,566	5,432,968	3,373,421	5,896,920
FTEs	N/A	N/A	N/A	N/A

PROGRAM 545: EMERGENCY MANAGEMENT TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General	1,128,732	1,456,411	1,040,012	1,239,290
Cash	255,559	256,720	287,899	328,744
Federal	7,110,231	8,147,195	6,496,550	9,102,787
Revolving	0	0	0	0
TOTAL	8,494,522	9,860,326	7,824,461	10,670,821

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 548: TUITION CREDIT REIMBURSEMENT/AID

PROGRAM PURPOSE

The purpose of the program is to reimburse any state supported university, college and technical community college and independent, not-for-profit, regionally accredited college or university, for the amount of tuition credits authorized for National Guard members.

Any member of the Nebraska National Guard who enrolls in any state supported university, college, or community college or any independent, not-for-profit, regionally accredited college or university in this state may be entitled to a credit of 75 percent of the resident tuition charges of such school except that any member who attends an independent, not-for-profit, regionally accredited college or university in this state may receive a credit in an amount no higher than that person would receive if he or she attended the University of Nebraska-Lincoln. The spouse and children of any enlisted member of the National Guard who dies while serving on active duty are entitled to a tuition credit of 100 percent, if certain qualifications are met. Effective January 1, 2021, the program was expanded by LB450 (2020) to provide for 100 percent reimbursement for non-graduate degrees and 50 percent reimbursement for those guard members pursuing a professional or graduate degree.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
STATE AID:				
General	419,023	428,380	652,622	835,206
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	419,023	428,380	652,622	835,206
FTEs	N/A	N/A	N/A	N/A

AGENCY 31 – MILITARY DEPARTMENT
FUND 23110: MILITARY DEPARTMENT CASH FUND
EXPENDED IN PROGRAMS 544 & 545

STATUTORY AUTHORITY: Section 55-131

REVENUE SOURCES: The source of funding for the Military Department Cash Fund includes fees from renting Readiness Center space for various public purposes; renting training sites and ranges; and renting rooms at Camp Ashland. Other revenue sources include fees from the calibration of radiological instruments and reimbursement for developing emergency response plans and conducting training for off-site nuclear power plant disasters.

PERMITTED USES: The Military Department Cash Fund is used to support the activities of both the Nebraska National Guard and Nebraska Emergency Management Agency (NEMA). On the National Guard side the Department uses revenue from facility rental(s) to offset associated maintenance and operational costs. The Nebraska Emergency Management Agency develops emergency response plans and conducts training for the state's nuclear power plants.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	706,672	655,284	681,606	545,338
Revenue:				
Fee revenue	253,764	394,362	345,522	521,113
Interest	15,375	12,139	9,438	7,777
Other	132,805	75,389	80,502	89,533
Total Revenue	401,944	481,890	435,462	618,423
Expenditures:				
Personal Services	234,885	238,765	249,042	282,534
Operating	249,085	202,091	314,991	278,643
Travel	15,359	14,712	5,988	10,779
Capital Outlay	16,932	0	1,709	0
Total Expenditures	516,261	455,568	571,730	571,956
ENDING BALANCE	<u>655,284</u>	<u>681,606</u>	<u>545,338</u>	<u>591,805</u>
HIGHEST MONTH-ENDING BALANCE	745,621	648,526	792,432	709,917
LOWEST MONTH-ENDING BALANCE	480,720	432,833	459,425	410,268

AGENCY 31 – MILITARY DEPARTMENT
FUND 23120: GOVERNOR’S EMERGENCY CASH FUND
EXPENDED IN PROGRAM 191 & 192

STATUTORY AUTHORITY: Section 81-829.33

REVENUE SOURCES: Transfers from the General Fund and reimbursements.

PERMITTED USES: The Governor’s Emergency Cash Fund assists the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. It is intended that assistance from the Governor’s Emergency Cash Fund be supplemental to local efforts and not the primary source of assistance.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	882,267	1,247,239	65,558,937	16,304,658
Revenue:				
Interest	22,282	14,705	9,871	9,108
General Fund Transfer	0	83,619,600	(60,000,000)	0
Other/Reimbursement	367,476		15,072,966	3,437,229
Total Revenue	389,758	83,634,305	15,072,966	3,446,337
Expenditures:				
Personal Services	0	0	447	0
Operating	16,384	11,674,011	230,514	10,546,798
Travel	0	15,245	0	0
Aid	8,402	7,633,351	4,106,155	418,523
Total Expenditures	24,786	19,322,607	4,337,116	10,965,321
ENDING BALANCE	<u>1,247,239</u>	<u>65,558,937</u>	<u>16,304,658</u>	<u>8,785,674</u>
HIGHEST MONTH-ENDING BALANCE	1,269,748	68,246,032	79,631,379	17,445,221
LOWEST MONTH-ENDING BALANCE	884,201	513,367	16,687,159	9,021,636

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

DIRECTOR: Kelly Sudbeck
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402-471-2014

**LEGISLATIVE
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AGENCY DESCRIPTION

The Board of Educational Lands and Funds consists of five persons, appointed by the Governor and confirmed by the Legislature, who serve as trustees in a non-partisan and non-political manner. The primary duty of the Board is to manage the 1.252 million acres now held in trust for Nebraska’s public schools. The net income received from surface and subsurface leasing of this land is distributed to the K-12 public school districts. The income is also used to meet the cost of managing the land. Proceeds from mineral royalties and land sales are deposited in the Permanent School Trust Fund.

The agency also houses the office of the State Surveyor.

AGENCY BUDGET PROGRAMS

- Program 529 – Land Surveys
- Program 554 – Disputed Survey Settlements
- Program 582 – School Land Trust

AGENCY-ADMINISTERED FUNDS

- Fund 23210 – Surveyor’s Cash Fund (expended in Prog. 554)
- Fund 23220 – Board of Educational Lands and Funds Cash Fund (expended in Prog. 582)
- Fund 23230 – Survey Record Repository Fund (expended in Prog. 529)

AGENCY

<u>EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	327,227	337,881	378,687	400,974
Cash	16,601,027	15,948,733	16,164,374	16,115,654
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,928,254	16,286,614	16,543,061	16,516,628
FTEs	23.00	22.50	22.00	22.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 529: LAND SURVEYS

PROGRAM PURPOSE

The office of the State Surveyor prepares any opinions or instructions on questions or disputes involving school lands. The office reviews all school land condemnations and provides mapping and analytical analysis of school lands for the Board of Educational Lands and Funds. A circular of instructions is sent to guide county surveyors and establish surveying rules. Missouri River surveys are kept in the event of a border dispute in this area. In 1982, a repository was established for surveys completed and filed by land surveyors. The repository is funded by filing fees and fees for services, such as searches of repository files. The State Surveyor is required to provide technical assistance and support to counties, cities and governmental entities in their efforts to produce or maintain cadastral or geo-referenced maps.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	327,227	337,881	378,687	400,974
Cash	23,942	16,088	17,111	20,159
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	351,169	353,969	395,798	421,133
FTEs	4.00	4.00	4.00	4.00

PROGRAM 554: DISPUTED SURVEY SETTLEMENTS

PROGRAM PURPOSE

If requested, surveys are conducted to settle land disputes. Copies of all surveys and plats are provided upon request. The State Surveyor acts as arbitrator in cases of disputed surveys. The source of cash funds is fees paid by individuals who request surveys to settle disputes.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	0	0	0
Cash	50	84	80	79
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	50	84	80	79
FTEs	0.00	0.00	0.00	0.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 582: SCHOOL LAND TRUST

PROGRAM PURPOSE

The board serves as both owner and manager of School Trust Lands. As land owner, the board expends funds for maintenance, conservation, land improvements, and real estate taxes. As land manager, the board issues and services both surface leases, primarily for agricultural uses, and subsurface leases permitting exploration for and extraction of oil and gas, minerals and other natural resources. The board has also entered into a number of leases for the development of wind and solar energy. The board sets and collects rentals on, issues, and manages about 3,100 leases.

The primary sources of revenue generated from the School Trust Lands are rental and bonus for agricultural leases, rental, bonus and royalty for minerals leases and rental and royalty for wind and solar leases. The board also processes land trades and sales. The net income from surface and subsurface leases, less the costs of administration, are distributed annually to public schools. Proceeds from mineral royalties and land sales are deposited into the Permanent School Trust Fund, which is managed by the Nebraska Investment Council. Trust Fund earnings (interest and dividends), less investment management costs, are annually distributed to public schools.

The boards pays full real estate taxes on school lands directly to the counties. The tax payment is pursuant to LB 271 (1999) which makes public land taxable.

<u>PROGRAM EXPENDITURES</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
OPERATIONS:				
General	0	0	0	0
Cash	16,577,035	15,932,560	16,147,183	16,095,416
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,577,035	15,932,560	16,147,183	16,095,416
FTEs	19.00	18.50	18.00	18.00

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND: 23210: SURVEYOR’S CASH FUND
EXPENDED IN PROGRAM 554**

STATUTORY AUTHORITY: Section 84-409

REVENUE SOURCES: The fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals.

PERMITTED USES: Funds can be used for paying salaries and expenses of deputy surveyors, in making surveys, and for making refunds on deposits.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	3,521	3,555	3,550	3,524
Revenue:				
Investment Income	84	79	54	51
Total Revenue	84	79	54	51
Expenditures:				
Operating	50	84	80	79
Total Expenditures	50	84	80	79
ENDING BALANCE	<u>3,555</u>	<u>3,550</u>	<u>3,524</u>	<u>3,496</u>
HIGHEST MONTH-ENDING BALANCE	3,535	3,543	3,539	3,495
LOWEST MONTH-ENDING BALANCE	3,471	3,466	3,464	3,429

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND 23220: BOARD OF EDUCATIONAL LANDS AND FUNDS CASH FUND
EXPENDED IN PROGRAM 582**

STATUTORY AUTHORITY: Section 72-232.02

REVENUE SOURCES: The Board of Educational Lands and Funds Cash Fund is primarily composed of receipts from school land rentals, which are transferred in from the Temporary School Fund on July 1st each year in the amount equal to the legislative appropriation.

PERMITTED USES: The fund is used to pay the costs of administering school trust lands. Beginning in FY2000-01, the receipts from agricultural land, minerals, wind, and solar rent/bonuses are deposited directly in the Temporary School Fund and a transfer is made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board. Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder in the rental payment. Transfers from the fund are not authorized under existing law but transfers may be made back to the Temporary School Fund at the Board's discretion.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	10,014,842	14,968,444	20,670,274	26,193,747
Revenue:				
Building and Space Rental	7,516	0	0	0
Investment Income	533,383	631,100	509,333	551,306
Miscellaneous	330,682	93,924	202,600	17,288
Reimbursement Non-Govt.	3,080	1,724	1,489	3,343
Sale of Surplus Property	2,252	32,805	51,290	54,026
Transfer In – Temp. School Fund	20,734,015	20,938,060	20,953,078	17,448,632
Total Revenue	21,610,928	21,697,613	21,717,790	18,074,595
Expenditures:				
Capital Outlay	119,813	44,043	106,505	90,016
Operating/Travel	2,166,400	1,846,106	2,194,608	2,326,674
Personal Services	1,912,245	1,964,388	1,952,224	1,911,543
Real Estate Taxes	12,378,578	12,078,023	11,893,846	11,767,183
Total Expenditures	16,577,036	15,932,560	16,147,183	16,095,416
ENDING BALANCE	<u>15,048,734</u>	<u>20,733,497</u>	<u>26,240,881</u>	<u>28,172,926</u>
HIGHEST MONTH-ENDING BALANCE	30,472,379	35,724,756	41,280,719	46,941,214
LOWEST MONTH-ENDING BALANCE	15,047,271	20,726,225	26,231,722	28,165,229

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND 23230: SURVEY RECORD REPOSITORY FUND
EXPENDED IN PROGRAM 529**

STATUTORY AUTHORITY: Section 84-414

REVENUE SOURCES: Fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request.

PERMITTED USES: Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository.

<u>FUND SUMMARY</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
BEGINNING BALANCE	52,306	48,725	55,728	63,226
Revenue:				
Fees	18,534	21,137	22,522	23,504
Investment Income/Misc.	1,292	1,165	1,430	1,492
Reproduction and Publications	535	789	657	779
Total Revenue	20,361	23,091	24,609	25,755
Expenditures:				
Operating	10,228	1,814	2,100	2,599
Personal Services	13,714	14,274	15,011	17,560
Total Expenditures	23,942	16,088	17,111	20,159
ENDING BALANCE	<u>48,725</u>	<u>55,728</u>	<u>63,226</u>	<u>68,842</u>
HIGHEST MONTH-ENDING BALANCE	56,071	55,647	63,145	68,842
LOWEST MONTH-ENDING BALANCE	48,208	49,719	56,267	63,012