



LFO Directory of State Agency Programs and Funds

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402-471-2263**

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NEBRASKA LEGISLATIVE FISCAL OFFICE

Director:
Keisha Patent

Deputy Director:
Clint Verner

Fiscal Office Analysts:
Bill Biven, Jr.
Kenneth Boggs
Scott Danigole
Mikayla Findlay
Shelly Glaser
Suzanne Houlden
Eric Kasik
Nikki Swope
John Wiemer

Research Analyst:
Malick Diarrassouba

Division Executive Assistant:
Emilie Griess

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INTRODUCTION

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

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

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

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

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

Definitions

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

FISCAL YEAR

The states' fiscal year runs from July 1st through June 30th of the following year. The fiscal year covering the period July 1, 2023 through June 30, 2024 is referred to as FY2023-24, FY23-24, or simply FY24.

FUND TYPES

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

General Fund – Fund 10000- This fund accounts for all the receipts not specified by statute to be credited to another fund. The majority of General Fund revenues come from sales and use taxes, and individual and corporate income taxes. Also deposited into the General Fund are liquor taxes, and portions of the cigarette tax and insurance premium taxes. There is only a single General Fund. Since sales and income tax dollars are deposited in this fund, the level of General Fund spending thus determines the level of sales and income tax rates. For this reason, General Fund revenues, expenditures, and balances are of a primary concern. Of the 80 state agencies expending funds, 48 received some level of General Fund support in FY2023-24.

Cash Funds – 20000 Series - These funds are used to account for the revenues and expenditures of dedicated fees and charges. Unlike the single General Fund, there are more than 300 individual cash funds contained in 75 different agencies. In many instances, an agency has multiple cash funds. Laws governing cash funds establish specific uses for the funds and do not permit the use of the fund for other purposes. The use of the fund is directly tied to the individuals or entities paying the fee or charge. For example, cash funded industry regulatory programs receive revenue from licensing and regulation fees paid by the particular group being regulated.

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

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

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

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

NOTES ON FUND INFORMATION

1. Cautionary note on fiscal year beginning and ending balances. The cash and revolving fund balances reflect the actual fund balance without any adjustment for outstanding obligations or encumbrances. The seasonal timing of revenue and expenditures can also affect the size of the year-end fund balance in relation to total fiscal year expenditures.
2. Cautionary note on month-ending high and low balance data. Data regarding month-ending balances was retrieved based upon the amount of money available in the general cash account of a fund. This reflects the actual amount of cash available for expenditure in the fund. The fiscal year-ending information shown in the fund summary may also include amounts shown as financial assets that are due to the fund, or fund liabilities that are due to vendors.
3. Administratively-created cash and revolving funds are authorized under Section 81-1111.04. The DAS Accounting Administrator may create a fund to account for gifts, bequests and devices when no cash fund exists or to account for specific, one-time, non-federal sources. If an administratively-created fund exists for more than two years, the expending agency is required to lapse unused fund balances or to permanently establish the fund in law.

OPERATIONS, STATE AID, CONSTRUCTION

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

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

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

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

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

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

AGENCY AND PROGRAM STRUCTURE

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

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

BUDGET PROCESS AND CHRONOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	21,541,619	22,497,000	23,296,835	23,492,676
Cash	218,277	128,619	132,182	203,827
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	21,759,896	22,625,619	23,429,017	23,696,503
FTEs	273.0	270.3	273.7	280.6

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	627,558	626,641	627,436	629,771
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	627,558	626,641	627,436	629,771
FTEs	49.0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	10,202,131	11,616,676	11,491,937	11,279,784
Cash	75,866	0	21,694	46,455
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	10,277,997	11,616,676	11,513,631	11,326,239
FTEs	126.0	127.6	126.8	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 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	4,284,014	4,124,716	4,622,203	4,576,262
Cash	67,411	53,619	35,489	73,885
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	4,351,425	4,178,335	4,657,692	4,650,147
FTEs	39.0	35.9	38.3	43.9

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	764,817	645,451	697,757	845,232
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	764,817	645,451	697,757	845,232
FTEs	6.5	6.6	6.6	7.0

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,496,573	1,441,375	1,513,737	1,484,986
Cash	75,000	75,000	75,000	83,488
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,571,573	1,516,375	1,588,737	1,568,474
FTEs	14.5	14.4	14.5	14.8

AGENCY 03 – LEGISLATIVE COUNCIL

PROGRAM 129: LEGISLATIVE AUDIT OFFICE

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2024-25</u>
OPERATIONS:				
General	694,638	592,501	644,677	668,203
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	694,638	592,501	644,677	668,203
FTEs	6.5	6.6	7.1	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	381,267	440,883	445,161	496,846
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	381,267	440,883	445,161	496,846

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,577,850	1,666,316	1,766,073	2,039,353
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,577,850	1,666,316	1,766,073	2,039,353
FTEs	17.0	18.4	18.7	18.7

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,512,771	1,342,443	1,487,854	1,472,239
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,512,771	1,342,443	1,487,854	1,472,239
FTEs	13.0	12.1	12.5	13.2

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

STATUTORY AUTHORITY: Section 50-437.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	83,485	90,385	97,880	84,880
Revenue:				
Fee revenue	6,375	6,100	6,496	6,821
Interest	1,335	1,395	2,118	2,712
Total Revenue	7,710	7,495	8,614	9,533
Expenditures:				
Personal Services	0	0	0	0
Operating	810	0	21,694	0
Equipment	0	0	0	0
Total Expenditures	810	0	21,694	0
ENDING BALANCE	<u>90,385</u>	<u>97,880</u>	<u>84,880</u>	<u>94,333</u>
HIGHEST MONTH-ENDING BALANCE	90,385	97,872	103,751	107,501
LOWEST MONTH-ENDING BALANCE	83,261	90,511	95,381	98,247

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	252,971	244,577	239,033	233,886
Revenue:				
Sale of publications	62,881	66,012	64,717	30,545
Interest	3,725	3,443	5,136	5,363
Total Revenue	66,606	69,455	69,853	35,908
Expenditures:				
Personal Services	0	0	0	0
Printing	75,000	75,000	75,000	83,488
Operating	0	0	0	0
Total Expenditures	75,000	75,000	75,000	83,488
ENDING BALANCE	<u>244,577</u>	<u>239,033</u>	<u>233,886</u>	<u>186,306</u>
HIGHEST MONTH-ENDING BALANCE	257,123	248,734	289,929	238,356
LOWEST MONTH-ENDING BALANCE	194,054	174,161	218,962	155,501

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

STATUTORY AUTHORITY: Section 50-114.05.

REVENUE SOURCES: Lobbyist registration fees are divided between this fund (25%) and the Political Accountability and Disclosure Commission Cash Fund (75%). LB 1104 (2024) increased the fee required from \$200 to \$300 for an application for registration by a lobbyist. Additionally, the bill changed the allocation between this cash fund and the Political Accountability and Disclosure Cash Fund to be 50% of each fee to each fund. LB 1104 is operative July 1, 2024, and as such, the changes begin in FY2024-25.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	104,262	79,687	70,934	85,397
Revenue:				
Registration fees	41,396	43,911	48,208	49,680
Interest	1,440	955	1,744	2,164
Other	0	0	0	4
Total Revenue	42,836	44,866	49,952	51,848
Expenditures:				
Personal Services	62,439	51,739	32,573	71,357
Printing	323	186	181	0
Operating & equipment	4,649	1,694	2,735	2,528
Total Expenditures	67,411	53,619	35,489	73,885
ENDING BALANCE	<u>79,687</u>	<u>70,934</u>	<u>85,397</u>	<u>63,360</u>
HIGHEST MONTH-ENDING BALANCE	119,538	97,662	102,883	90,111
LOWEST MONTH-ENDING BALANCE	79,687	63,392	63,040	59,968

AGENCY 05 – SUPREME COURT

STATE COURT ADMINISTRATOR:	Corey R. Steel Room 1220 State Capitol Building 402-471-3730	LEGISLATIVE FISCAL OFFICE:	Kenneth Boggs 402-471-0050 kboggs@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 20540 – Supreme Court Automation Cash Fund (expended in Prog. 570)
- Fund 20545 – Nebraska Statutes Distribution Cash Fund (expended in Prog. 052)
- Fund 20550 – Dispute Resolution Cash Fund (expended in Prog. 052)
- Fund 20555 – Parenting Act Fund (expended in Prog. 052)
- Fund 20560 – State Probation Contractual Services Cash Fund (expended in Prog. 235)
- Fund 20565 – AOC Cash Fund (Administratively Created) (expended in Prog. 052)
- Fund 20570 – Counsel for Discipline Cash Fund (expended in Prog. 052)
- Fund 20580 – Probation Program Cash Fund (expended in Progs. 420, 435 & 437)
- Fund 20585 – Bar Commission Cash Fund (Administratively Created) (expended in Prog. 052)
- Fund 20595 – Supreme Court Attorney Services Cash Fund (expended in Prog. 052)

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	183,182,013	187,232,193	198,460,186	235,632,697
Cash	9,878,652	7,170,043	6,330,862	9,966,328
Federal	1,185,379	1,185,124	1,364,909	1,404,900
Revolving	0	0	0	0
Total Operations	194,246,044	195,587,360	206,155,957	247,003,926
STATE AID:				
General	500,000	0	270,000	270,226
Cash	770,000	770,000	500,000	590,000
Federal	0	0	0	0
Total State Aid	1,270,000	770,000	1,540,000	860,226
TOTAL FUNDS:				
General	183,682,013	187,232,193	198,730,186	235,902,923
Cash	10,648,652	7,940,043	6,830,862	10,556,328
Federal	1,185,379	1,185,124	1,364,909	1,404,900
Revolving	0	0	0	0
TOTAL EXPENDITURES:	195,516,044	196,357,360	206,925,957	247,864,151
FTEs	1,654.0	1,540.0	1671.1	1581.8

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, 2024, or as soon as may be legally paid under the Constitution of Nebraska, is \$225,055 (Section 24-201.01).

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,507,501	1,545,165	1,598,576	1,687,299
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,507,501	1,545,165	1,598,576	1,687,299
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, 2024, or as soon as may be legally paid under the Constitution of Nebraska, is \$213,803.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,245,486	1,281,483	1,314,440	1,392,269
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,245,486	1,281,483	1,314,440	1,392,269
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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	177,297	124,749	241,836	139,353
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	177,297	124,749	241,836	139,353
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, 2024, or as soon as may be legally paid under the Constitution of Nebraska, is \$208,176.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	13,240,091	13,451,589	14,517,215	15,422,934
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	13,240,091	13,451,589	14,517,215	15,422,934
FTEs	68.0	66.0	70.0	69.1

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, 2024, or as soon as may be legally paid under the Constitution of Nebraska, is \$202,550.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	11,154,145	11,544,985	11,742,550	12,756,510
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	11,154,145	11,544,985	11,742,550	12,756,510
FTEs	58.0	57.0	58.0	58.1

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	36,161,807	39,535,983	42,748,566	51,823,074
Cash	2,263,999	2,042,422	2,076,142	2,359,856
Federal	568,527	530,421	871,758	1,000,921
Revolving	0	0	0	0
Total Operations	38,994,333	42,108,826	45,696,466	55,183,851
STATE AID:				
General	500,000	0	270,000	270,226
Cash	770,000	770,000	500,000	590,000
Federal	0	0	0	0
Total State Aid	1,270,000	770,000	770,000	860,226
TOTAL FUNDS:				
General	36,661,807	39,535,983	43,018,566	52,093,300
Cash	3,033,999	2,812,422	2,576,142	2,949,859
Federal	568,527	530,421	871,758	1,000,921
Revolving	0	0	0	0
TOTAL EXPENDITURES:	40,264,333	42,878,826	46,466,466	56,044,077
FTEs	525.9	506.0	541.8	507.6

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	9,011,935	10,130,355	10,883,304	19,493,090
Cash	2,263,999	2,042,422	2,076,142	2,359,856
Federal	568,527	530,421	871,758	1,000,921
Revolving	0	0	0	0
Total Operations	11,844,461	12,703,198	13,831,204	22,853,867
FTEs	84.9	91.0	95.5	91.4

AGENCY 05 – SUPREME COURT

PROGRAM 034: COURT ADMINISTRATION/AID

PROGRAM PURPOSE

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

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

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	500,000	0	270,000	270,226
Cash	770,000	770,000	500,000	590,000
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	1,270,000	770,000	770,000	860,226

PROGRAM 034: COURT ADMINISTRATION **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	9,511,935	10,130,355	11,153,304	19,763,316
Cash	3,033,999	2,812,422	2,576,142	2,949,856
Federal	568,527	530,421	871,758	1,000,921
Total Operations	13,114,461	13,473,198	14,601,204	23,714,093

AGENCY 05 – SUPREME COURT

PROGRAM 040: STATE LAW LIBRARY

PROGRAM PURPOSE

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

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	378,528	440,331	405,525	434,759
Cash	0	0	0	0
Federal	0	0	0	0
Total Operations	378,528	440,331	405,525	434,759
FTEs	1.5	1.0	1.5	1.5

PROGRAM 396: COUNTY COURT SYSTEM

PROGRAM PURPOSE

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

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

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	19,652,039	20,995,189	23,187,943	23,312,637
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	19,652,039	20,995,189	23,187,943	23,312,637
FTEs	356.1	331.0	359.8	330.3

AGENCY 05 – SUPREME COURT

PROGRAM 399: DISTRICT COURT REPORTERS

PROGRAM PURPOSE

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

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	5,579,421	6,275,665	6,500,559	6,739,243
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	5,579,421	6,275,665	6,500,559	6,739,243
FTEs	68.0	68.0	70.0	69.7

PROGRAM 405: COURT OF APPEALS

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,539,884	1,694,443	1,771,235	1,843,345
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	1,539,884	1,694,443	1,771,235	1,843,345
FTEs	15.4	15.0	15.0	14.7

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	30,554,725	31,334,108	32,414,089	38,938,463
Cash	993,713	635,054	0	916,314
Federal	412,704	535,512	265,138	184,889
Revolving	0	0	0	0
Total Operations	31,961,142	32,504,674	32,679,227	40,039,666
FTEs	470.5	422.0	453.9	433.3

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	15,622,657	16,334,740	17,541,964	21,536,125
Cash	993,713	635,054	0	916,314
Federal	412,704	535,512	265,138	184,889
Revolving	0	0	0	0
Total Operations	17,029,074	17,505,306	17,807,102	22,637,328
FTEs	247.0	225.0	243.9	227.9

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.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	14,932,068	14,999,368	14,872,125	17,402,338
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	14,932,068	14,999,368	14,872,125	17,402,338
FTEs	223.5	197.0	210.0	205.4

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.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	81,577	70,723	140,697	193,311
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	81,577	70,723	140,697	193,311
FTEs	3.0	1.0	3.5	1.9

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	5,346,749	7,119,026	7,389,218	8,961,504
Cash	0	0	0	0
Federal	39,875	0	0	0
Revolving	0	0	0	0
Total Operations	5,386,624	7,119,026	7,389,218	8,961,504
FTEs	58.0	52.0	61.3	62.4

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,012,907	2,113,038	2,301,432	2,873,598
Cash	22,724	24,305	29,868	21,583
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,035,631	2,137,343	2,331,300	2,895,181
FTEs	26.0	25.0	30.0	28.9

AGENCY 05 – SUPREME COURT
PROGRAM 435: PROBATION COMMUNITY CORRECTIONS

PROGRAM PURPOSE

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

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	22,880,875	22,504,479	23,107,761	26,853,096
Cash	2,855,583	1,047,363	1,065,766	736,537
Federal	164,274	0	0	0
Total Operations	25,900,732	23,551,842	24,173,527	27,589,633
FTEs	150.6	144.0	162.6	150.5

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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	58,900,429	56,606,865	60,943,806	74,784,778
Cash	87,657	119,234	55,997	1,405,253
Federal	0	119,191	228,019	219,089
Total Operations	58,988,086	56,845,290	61,227,822	76,409,120
FTEs	273.0	254.0	277.0	257.0

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	3,573,399	3,301,665	3,103,089	4,333,473
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	3,573,399	3,301,665	3,103,089	4,333,473
FTEs	8.0	0.0	0.0	0

AGENCY 05 - SUPREME COURT
FUND 10000: GENERAL FUND

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

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

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

FUND SUMMARY

2020-21

2021-22

2022-23

2023-24

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Revenue:				
Fees from county and district courts deposited into the General Fund	6,505,692	6,228,445	6,127,643	6,121,968

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	31,011	41,523	51,216	59,765
Revenue:				
Royalty Revenue	10,652	9,516	7,761	10,939
Investment & Other Income	1,101	1,066	1,603	1,984
Total Revenue	11,753	10,582	9,364	12,923
Expenditures:				
Operating Expenses	1,241	889	815	543
Total Expenditures	1,241	889	815	543
ENDING BALANCE	<u>41,523</u>	<u>51,216</u>	<u>59,765</u>	<u>72,145</u>
HIGHEST MONTH-ENDING BALANCE	37,749	51,216	56,159	68,419
LOWEST MONTH-ENDING BALANCE	27,445	37,799	47,505	56,275

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

STATUTORY AUTHORITY: Section 30-4118.

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	136,803	159,648	213,451	269,088
Revenue:				
Guardianship & Other Fees	42,351	75,526	80,424	79,613
Investment & Other Income	3,218	2,582	5,082	7,612
Total Revenue	45,569	78,108	85,506	87,225
Expenditures:				
Operating Expenses	20,541	24,305	18,536	16,758
Travel	2,182	0	11,333	4,825
Total Expenditures	22,723	24,305	29,869	21,583
ENDING BALANCE	<u>159,648</u>	<u>213,451</u>	<u>269,088</u>	<u>334,730</u>
HIGHEST MONTH-ENDING BALANCE	159,648	216,451	269,089	334,730
LOWEST MONTH-ENDING BALANCE	135,240	162,106	221,084	271,801

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	862,402	412,280	238,705	699,097
Revenue:				
Sales & Charges	501,890	458,941	450,976	477,698
Investment & Other Income	41,701	2,539	9,416	7,490
Total Revenue	543,591	461,480	460,392	485,188
Expenditures:				
Operating	993,713	635,054	0	916,314
Total Expenditures	993,713	635,054	0	916,314
ENDING BALANCE	<u>412,280</u>	<u>238,705</u>	<u>699,097</u>	<u>267,971</u>
HIGHEST MONTH-ENDING BALANCE	828,813	345,104	699,097	571,207
LOWEST MONTH-ENDING BALANCE	412,280	489	272,053	11,174

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	482,656	664,816	713,480	669,140
Revenue:				
Intergovernmental Revenues	0	0	0	28,720
Education Fees	265,357	249,729	251,286	273,292
Investment & Other Income	8,580	10,965	14,695	16,826
Total Revenue	273,937	260,694	265,981	318,838
Expenditures:				
Salaries and Benefits	61,029	0	0	0
Operating Expenses	29,318	212,030	156,541	164,074
Travel	1,431	0	153,780	142,402
Aid	0	0	0	0
Total Expenditures	91,778	212,030	310,321	306,476
ENDING BALANCE	<u>664,816</u>	<u>713,480</u>	<u>669,140</u>	<u>681,503</u>
HIGHEST MONTH-ENDING BALANCE	664,816	713,775	733,301	684,110
LOWEST MONTH-ENDING BALANCE	499,302	653,321	662,764	606,170

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	816,802	714,849	925,029	1,321,961
Revenue:				
JUSTICE Search Fees	1,054,822	1,171,062	1,146,270	1,098,570
Court Automation Fees	2,311,774	2,203,638	2,213,610	2,403,391
Investment and Other Income	104,849	137,145	140,141	297,759
Total Revenue	3,471,445	3,511,845	3,500,021	3,799,720
Expenditures:				
Salaries and Benefits	567,131	0	0	0
Operating Expenses	3,006,133	3,301,665	3,103,089	4,333,473
Travel	135	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	3,573,399	3,301,665	3,103,089	4,333,473
ENDING BALANCE	<u>714,849</u>	<u>925,029</u>	<u>1,321,961</u>	<u>788,208</u>
HIGHEST MONTH-ENDING BALANCE	1,045,419	1,620,329	1,665,648	1,506,355
LOWEST MONTH-ENDING BALANCE	484,335	712,985	1,012,138	788,208

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

STATUTORY AUTHORITY: Section 49-708.

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	56,452	57,591	52,657	45,030
Revenue:				
Handling and Postage Fees	17,773	15,691	15,385	11,201
Investment Income	865	814	1,058	1,122
Total Revenue	18,638	16,505	16,443	12,323
Expenditures:				
Salaries and Benefits	6,943	9,615	11,031	6,732
Postage & Publication Expenses	6,525	8,414	9,319	5,121
Rent	4,030	3,410	3,720	3,410
Total Expenditures	17,498	21,439	24,070	15,263
ENDING BALANCE	<u>57,591</u>	<u>52,657</u>	<u>45,030</u>	<u>42,090</u>
HIGHEST MONTH-ENDING BALANCE	59,396	58,875	54,512	46,653
LOWEST MONTH-ENDING BALANCE	52,710	50,934	45,029	39,289

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

STATUTORY AUTHORITY: Section 25-2921.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	169,337	100,035	40,206	199,398
Revenue:				
Dispute resolution fee	199,008	187,019	188,476	204,968
Investment & Other Income	1,690	652	2,351	5,881
Total Revenue	200,698	187,671	190,827	210,849
Expenditures:				
Operating Expenses	0	0	31,635	83,284
Travel	0	0	0	1,990
Aid	270,000	247,500	0	90,000
Total Expenditures	270,000	247,500	31,635	175,274
ENDING BALANCE	<u>100,035</u>	<u>40,206</u>	<u>199,398</u>	<u>234,973</u>
HIGHEST MONTH-ENDING BALANCE	150,064	66,730	199,398	262,155
LOWEST MONTH-ENDING BALANCE	45,142	5,638	56,504	192,516

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

STATUTORY AUTHORITY: Section 43-2943.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	492,117	501,544	502,082	482,292
Revenue:				
Mediation Fees	503,350	494,581	471,950	457,403
Investment Income	6,077	5,957	8,260	9,607
Total Revenue	509,427	500,538	480,210	467,010
Expenditures:				
Operating Expenses	0	0	0	0
Travel	0	0	0	0
Aid	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000
ENDING BALANCE	<u>501,544</u>	<u>502,082</u>	<u>482,292</u>	<u>449,302</u>
HIGHEST MONTH-ENDING BALANCE	501,544	502,082	482,293	449,303
LOWEST MONTH-ENDING BALANCE	306,765	315,694	306,852	295,277

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	374,858	529,345	658,443	748,665
Revenue:				
Probation Services Payments	229,602	191,524	216,699	248,460
Investment Income	6,462	8,297	14,220	19,615
Total Revenue	236,064	199,821	230,919	268,075
Expenditures:				
Salaries and Benefits	80,518	70,660	140,486	193,311
Operating Expenses	464	50	0	0
Travel	595	13	211	0
Total Expenditures	81,577	70,723	140,697	193,311
ENDING BALANCE	<u>529,345</u>	<u>658,443</u>	<u>748,665</u>	<u>823,429</u>
HIGHEST MONTH-ENDING BALANCE	529,345	658,443	748,665	824,978
LOWEST MONTH-ENDING BALANCE	396,808	540,803	656,398	737,492

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.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,236,997	1,009,671	849,354	680,071
Revenue:				
Intergovernmental Revenues	123,536	234,034	239,715	255,965
Investment & Other Income	399,823	118,928	24,537	28,526
Total Revenue	523,359	352,962	264,252	284,491
Expenditures:				
Salaries and Benefits	98,209	95,524	110,248	114,966
Operating Expenses	646,930	414,868	323,255	311,016
Travel	5,546	2,888	32	3,722
Total Expenditures	750,685	513,280	433,535	429,704
ENDING BALANCE	<u>1,009,671</u>	<u>849,354</u>	<u>680,071</u>	<u>534,858</u>
HIGHEST MONTH-ENDING BALANCE	1,139,444	958,907	816,791	683,073
LOWEST MONTH-ENDING BALANCE	845,586	835,049	598,667	446,097

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

STATUTORY AUTHORITY: Section 24-229.

REVENUE SOURCES:

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

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

Pro Hac Fees: \$250

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	644,772	515,546	532,480	477,153
Revenue:				
Attorney Assessments & Other Fees	686,970	729,489	709,801	719,210
Investment Income	8,790	7,138	10,679	9,583
Operating Transfers In	0	0	0	0
Total Revenue	695,760	736,627	720,480	728,793
Expenditures:				
Salaries and Benefits	559,186	428,562	463,716	569,642
Operating Expenses	281,318	290,091	306,023	275,992
Travel	143	1,039	6,068	3,615
Capital Outlay	0	0	0	0
Total Expenditures	840,647	719,692	775,807	849,249
ENDING BALANCE	<u>515,546</u>	<u>532,480</u>	<u>477,153</u>	<u>356,697</u>
HIGHEST MONTH-ENDING BALANCE	754,474	712,251	658,296	588,595
LOWEST MONTH-ENDING BALANCE	352,478	240,251	282,449	102,773

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.

FUND SUMMARY	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	8,554,790	8,363,483	9,729,220	11,039,251
Revenue:				
Intergovernmental Revenues	22,863	0	50,000	50,000
Sales & Charges	2,419,688	2,195,090	2,151,104	2,224,281
Investment & Other Income	309,382	337,244	250,691	296,596
Operating Transfers Out	0	0	-20,000	-20,000
Total Revenue	2,751,933	2,532,334	2,431,795	2,550,877
Expenditures:				
Operating Expenses	2,928,140	1,077,105	929,317	1,917,296
Salaries and Benefits	0	27,121	22,960	23,200
Travel	15,100	62,371	169,486	52,295
Capital Outlay	0	0	0	149,000
Total Expenditures	2,943,240	1,166,597	1,121,763	2,141,791
ENDING BALANCE	<u>8,363,483</u>	<u>9,729,220</u>	<u>11,039,251</u>	<u>11,448,337</u>
HIGHEST MONTH-ENDING BALANCE	9,352,910	9,729,220	11,210,657	11,937,332
LOWEST MONTH-ENDING BALANCE	8,337,391	8,254,826	9,901,776	10,966,736

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

STATUTORY AUTHORITY: Administratively Created.

REVENUE SOURCES:

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	214,445	248,669	286,569	345,089
Revenue:				
Sales & Charges	224,784	241,317	253,055	241,121
Investment & Other Income	4,293	4,791	6,015	8,178
Total Revenue	229,077	246,108	259,070	249,299
Expenditures:				
Salaries and Benefits	47,482	49,735	51,592	47,051
Operating Expenses	146,794	151,865	140,410	149,765
Travel	578	6,608	8,548	8,272
Total Expenditures	194,854	208,208	200,550	205,088
ENDING BALANCE	<u>248,669</u>	<u>286,569</u>	<u>345,089</u>	<u>389,300</u>
HIGHEST MONTH-ENDING BALANCE	252,960	307,269	355,797	403,654
LOWEST MONTH-ENDING BALANCE	150,567	196,435	237,182	273,253

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

STATUTORY AUTHORITY: Section 24-231.

REVENUE SOURCES:

- Accredited CLE Sponsor (Rule 3-401.6): \$200 one-time application fee, plus a \$25 fee per course.
- Program Sponsor Other Than an Accredited CLE Sponsor (Rule 3-401.7): \$50 application fee per course.
- Attorney Assessment for Active Members (Rule 3-803(D)(1)): Total \$98, Fund's share \$10, and Fund 20570 – Counsel for Discipline Cash Fund, \$88.
- Attorney Assessment for Inactive Members (Rule 3-803(D)(1)): Total \$49, Fund's share \$5, and Fund 20570, \$44.
- In-House Counsel Fees: New: Total \$700, Fund's share \$75, and Fund 20570, \$625; and Renewal: Total \$345, Fund's share \$50, and Fund 20570, \$295.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,159,997	1,350,312	1,554,523	1,845,383
Revenue:				
Attorney Assessments and Other Fees	553,281	573,193	555,299	554,328
Investment & Other Income	19,993	20,401	34,968	47,536
Operating Transfers Out	0	0	0	0
Total Revenue	573,274	593,594	590,267	601,864
Expenditures:				
Salaries and Benefits	238,855	269,835	195,317	232,923
Operating Expenses	144,104	119,164	101,620	99,519
Travel	0	384	2,470	816
Capital Outlay	0	0	0	135,000
Aid	0	0	0	0
Total Expenditures	382,959	389,383	299,407	468,258
ENDING BALANCE	<u>1,350,313</u>	<u>1,554,523</u>	<u>1,845,383</u>	<u>1,978,989</u>
HIGHEST MONTH-ENDING BALANCE	1,350,216	1,554,523	1,845,382	2,022,688
LOWEST MONTH-ENDING BALANCE	1,119,181	1,314,918	1,540,966	1,756,972

AGENCY 07 - GOVERNOR

DIRECTOR: Jim Pillen
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
- Program 125 – Transition Expenses

AGENCY

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,013,233	2,103,143	1,883,393	1,973,107
Cash				
Federal				
Revolving				
Total Operations	2,013,233	2,103,143	1,883,393	1,973,107
FTEs	18.00	19.11	15.20	18.00

AGENCY 07 - GOVERNOR

PROGRAM 002: SALARY OF THE GOVERNOR

PROGRAM PURPOSE

To pay the salary and benefits of the Governor.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	141,850	142,729	133,607	120,895
Cash				
Federal				
Revolving				
Total Operations	141,850	142,729	133,607	120,895
FTEs	1.00	1.00	1.00	1.00

PROGRAM 018: GOVERNOR'S POLICY RESEARCH OFFICE

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	685,097	689,967	602,162	682,702
Cash				
Federal				
Revolving				
Total Operations	685,097	689,967	602,162	682,702
FTEs	7.00	6.73	5.00	5.00

AGENCY 07 - GOVERNOR

PROGRAM 021: OFFICE OF THE GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,186,286	1,270,448	1,090,646	1,169,510
Cash				
Federal				
Revolving				
Total Operations	1,186,286	1,270,448	1,090,646	1,169,510
FTEs	10.00	11.38	9.20	12.00

PROGRAM 125: TRANSITION EXPENSES

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	56,978	0
Cash				
Federal				
Revolving				
Total Operations	0	0	56,978	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 08 – LT. GOVERNOR

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

**LEGISLATIVE
FISCAL OFFICE:** 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

AGENCY

EXPENDITURES

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	139,396	142,486	129,810	117,713
Cash				
Federal				
Revolving				
Total Operations	139,396	142,486	129,810	117,713
FTEs	2.00	1.20	1.20	2.00

AGENCY 08 – LT. GOVERNOR

PROGRAM 008: SALARY OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	107,076	107,955	105,316	106,790
Cash				
Federal				
Revolving				
Total Operations	107,076	107,955	105,316	106,790
FTEs	1.00	1.00	1.00	1.00

PROGRAM 124: OFFICE OF THE LIEUTENANT GOVERNOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	32,320	34,531	24,494	10,923
Cash				
Federal				
Revolving				
Total Operations	32,320	34,531	24,494	10,923
FTEs	1.00	0.20	0.20	1.00

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

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,545,463	2,044,713	2,280,508	2,943,683
Cash	5,463,116	6,204,674	6,306,515	6,437,849
Federal	1,166,482	674,406	753,903	532,552
Revolving	541,952	559,566	645,365	636,351
Total Operations	9,717,013	9,483,359	9,986,291	10,550,435
FTEs	40.00	41.75	42.00	41.00

AGENCY 09 – SECRETARY OF STATE

PROGRAM 009: SALARY – SECRETARY OF STATE

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	97,845	97,845	97,845	97,845
Cash				
Federal				
Revolving				
Total Operations	97,845	97,845	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General		16,293	0	0
Cash		2,415,893	3,447,112	3,393,910
Federal		0		68,860
Revolving		0		0
Total Operations	0	2,432,186	3,447,112	3,462,770
FTEs		23.09	23.68	21.60

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 2021-22, this program was rolled into Program 020 – Services and Administration. This program is shown for historical purposes.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	283,564			
Cash	79,531			
Federal				
Revolving				
Total Operations	363,095	0	0	0
FTEs	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,967,832	1,755,755	2,006,703	2,667,786
Cash	420,825	32,042	176,740	64,267
Federal	1,166,482	707,302	753,903	463,692
Revolving				
Total Operations	3,555,139	2,495,099	2,937,346	3,195,745
FTEs	8.59	8.16	7.72	9.80

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 2021-22, this program was rolled into Program 020 – Services and Administration. This program is shown for historical purposes.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,270,468			
Federal				
Revolving				
Total Operations	1,270,468	0	0	0
FTEs	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 2021-22, this program was rolled into Program 020 – Services and Administration. This program is shown for historical purposes.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	128,523			
Federal				
Revolving				
Total Operations	128,523	0	0	0
FTEs	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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	196,222	174,820	175,960	178,052
Cash	2,691,777	3,756,738	2,682,663	2,979,672
Federal				
Revolving	541,952	559,566	645,365	636,351
Total Operations	3,429,951	4,491,124	3,503,988	3,794,075
FTEs	7.55	9.50	9.60	8.60

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 2021-22, this program was rolled into Program 020 – Services and Administration. This program is shown for historical purposes.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	871,992			
Federal				
Revolving				
Total Operations	871,992	0	0	0
FTEs	3.47			

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	136,408	123,942		
Revenue:				
Collection agency license fees	65,365			
Solicitor's certificate fee	48,555			
Transfers/Other	81			
Investment interest	2,074			
Total Revenue	116,075	0	0	0
Expenditures:				
Personal Services	95,521			
Operating	32,231			
Travel	789			
Capital Outlay	0			
Total Expenditures	128,541	0	0	0
ENDING BALANCE	<u>123,942</u>			
HIGHEST MONTH-ENDING BALANCE	159,886	614	0	0
LOWEST MONTH-ENDING BALANCE	91,532	0	0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
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BEGINNING BALANCE	1,574,324			
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Revenue:				
Domestic filing fees	964,742			
Foreign filing fees	147,043			
Domestic limited partnership	12,243			
Foreign limited partnership	4,980			
Interest	27,768			
Sale of Services	28,110			
Other	292,996			
Total Revenue	1,477,882	0	0	0
Expenditures:				
Personal Services	551,444			
Operating	719,024			
Travel/Capital	0			
Total Expenditures	1,270,468	0	0	0

ENDING BALANCE	<u>1,781,738</u>			
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HIGHEST MONTH-ENDING BALANCE	1,840,389	14,850	0	0
LOWEST MONTH-ENDING BALANCE	1,543,773	0	0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,077,485	3,402,140	3,972,370	5,680,714
Revenue:				
Fee revenue	4,106,958	4,270,900	4,295,966	4,327,720
Interest	40,605	56,067	95,042	150,244
Other/Transfers	(131,132)	0	0	(2,986,884)
Total Revenue	4,016,431	4,326,967	4,391,008	1,491,080
Expenditures:				
Personal Services	154,011	252,423	281,781	309,493
Operating	2,537,765	2,917,885	2,399,366	2,663,256
Travel/Capitol	0	586,431	1,517	6,923
Total Expenditures	2,691,776	3,756,739	2,682,664	2,979,672
ENDING BALANCE	<u>3,402,140</u>	<u>3,972,370</u>	<u>5,680,714</u>	<u>4,192,122</u>
HIGHEST MONTH-ENDING BALANCE	3,402,693	4,046,973	5,680,714	7,061,593
LOWEST MONTH-ENDING BALANCE	2,200,790	2,489,687	3,572,163	4,192,695

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	212,084			
Revenue:				
Reproduction and publication	3,580			
Authentication with seal	2,550			
Notary public fees	49,068			
Investment Interest	3,978			
Transfers	61,130			
Other/Adjustments	15,927			
Total Revenue	136,233	0	0	0
Expenditures:				
Personal Services	52,142			
Operating	27,389			
Travel/Capital	0			
Total Expenditures	79,531	0	0	0
ENDING BALANCE	<u>268,786</u>			
HIGHEST MONTH-ENDING BALANCE	272,600	1,109	0	0
LOWEST MONTH-ENDING BALANCE	249,080	0	0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	699,184	302,387	380,960	313,833
Revenue:				
Sales of service	15,420	81,952	15,869	61,960
Transfers In/Out and Grants	1,886	21,000	84,624	20,601
Interest	6,722	7,664	8,850	8,379
Total Revenue	24,028	110,616	109,343	90,940
Expenditures:				
Capital outlay	0	0	943	0
Operating	420,825	32,043	175,527	64,267
Total Expenditures	420,825	32,043	176,470	64,267
ENDING BALANCE	<u>302,387</u>	<u>380,960</u>	<u>313,833</u>	<u>340,566</u>
HIGHEST MONTH-ENDING BALANCE	302,387	380,960	397,468	343,889
LOWEST MONTH-ENDING BALANCE	281,453	287,801	287,992	306,379

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,765,640			
Revenue:				
General business fees	135,976			
Investment income	26,320			
Other/Transfers out	20,992			
Sale of Services	918,738			
Total Revenue	1,102,026	0	0	0
Expenditures:				
Personal Services	637,835			
Operating	234,156			
Travel	0			
Capital Outlay	0			
Total Expenditures	871,991	0	0	0
ENDING BALANCE	<u>1,995,675</u>			
HIGHEST MONTH-ENDING BALANCE	1,992,709	537,561	0	0
LOWEST MONTH-ENDING BALANCE	1,667,507	0	0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE		854,177	5,119,615	6,042,067
Revenue:				
General business/filing fees		2,021,436	3,300,281	2,119,887
Investment income		36,170	120,435	167,816
Other/Transfers out		3,515,682	(95,068)	304,293
Sale of Services		1,088,609	1,043,916	1,061,360
Total Revenue	0	6,661,897	4,369,564	3,653,356
Expenditures:				
Personal Services		1,655,143	1,815,857	1,873,474
Operating		695,404	1,599,714	1,488,857
Travel		37,946	30,663	24,835
Capital Outlay		7,966	878	6,746
Total Expenditures	0	2,396,459	3,447,112	3,393,912
ENDING BALANCE		<u>5,119,615</u>	<u>6,042,067</u>	<u>6,301,511</u>
HIGHEST MONTH-ENDING BALANCE	0	5,219,552	6,483,729	6,858,477
LOWEST MONTH-ENDING BALANCE	0	3,593,468	5,045,979	5,849,385

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	98,914	170,578	222,749	135,318
Revenue:				
Professional and technical services	614,084	582,967	558,028	606,701
Investment interest	1,477	2,769	3,263	2,364
Adjustments/Misc.	(1,944)	26,001	(3,357)	1,288
Total Revenue	613,617	611,737	557,934	610,353
Expenditures:				
Personal Services	206,497	247,890	262,903	279,243
Operating	335,456	311,676	372,345	358,109
Travel/Capital	0	0	10,117	0
Total Expenditures	541,953	559,566	645,365	637,352
ENDING BALANCE	<u>170,578</u>	<u>222,749</u>	<u>135,318</u>	<u>108,319</u>
HIGHEST MONTH-ENDING BALANCE	157,741	233,649	198,648	114,730
LOWEST MONTH-ENDING BALANCE	64,577	165,640	114,597	72,246

AGENCY 10 – STATE AUDITOR

DIRECTOR: Mike Foley
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,684,928	2,832,421	2,885,249	3,777,416
Cash	1,569,673	1,623,616	1,731,428	1,717,894
Federal Revolving				
Total Operations	4,254,601	4,456,037	4,616,677	5,495,310
FTEs	45.02	44.60	49.00	54.00

AGENCY 10 – STATE AUDITOR

PROGRAM 010: SALARY – STATE AUDITOR

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	123,218	124,280	124,024	120,278
Cash				
Federal				
Revolving				
Total Operations	123,218	124,280	124,024	120,278
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,561,710	2,708,141	2,761,225	3,657,138
Cash				
Federal				
Revolving				
Total Operations	2,561,710	2,708,141	2,761,225	3,657,138
FTEs	26.95	25.91	28.80	32.00

AGENCY 10 – STATE AUDITOR

PROGRAM 525: FEDERAL COOPERATIVE, COUNTY AND ESU AUDITS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,569,673	1,623,616	1,731,428	1,717,894
Federal				
Revolving				
Total Operations	1,569,673	1,623,616	1,731,428	1,717,894
FTEs	17.07	17.69	19.20	21.00

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

STATUTORY AUTHORITY: Section 84-304.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	362,774	547,546	788,922	878,222
Revenue:				
Fee revenue	1,746,197	1,845,687	1,801,352	1,886,465
Other/Misc.	203	9,854	0	668
Interest	8,045	9,451	19,375	27,894
Total Revenue	1,754,445	1,864,992	1,820,727	1,915,027
Expenditures:				
Personal Services	1,560,201	1,612,353	1,723,744	1,713,295
Travel	9,472	11,263	7,683	4,598
Total Expenditures	1,569,673	1,623,616	1,731,427	1,717,893
ENDING BALANCE	<u>547,546</u>	<u>788,922</u>	<u>878,222</u>	<u>1,075,356</u>
HIGHEST MONTH-ENDING BALANCE	682,943	871,636	1,016,951	1,334,537
LOWEST MONTH-ENDING BALANCE	83,025	225,585	677,770	641,320

AGENCY II – ATTORNEY GENERAL

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

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

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

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	6,450,890	6,763,938	7,135,518	7,614,695
Cash	2,863,188	2,848,626	2,994,011	4,520,165
Federal	1,127,076	1,207,806	1,366,634	1,209,375
Revolving	1,464,368	1,640,218	1,754,413	2,088,161
Total Operations	11,905,522	12,460,588	13,250,576	15,432,396
FTEs	100.00	99.92	102.00	109.00

AGENCY II – ATTORNEY GENERAL

PROGRAM 011: SALARY OF THE ATTORNEY GENERAL

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	124,898	125,554	118,837	109,359
Cash				
Federal				
Revolving				
Total Operations	124,898	125,554	118,837	109,359
FTEs	1.00	1.00	1.00	1.00

PROGRAM 290: STATE SETTLEMENT FUNDS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,785,889	1,643,168	1,876,611	2,217,177
Federal				
Revolving				
Total Operations	1,785,889	1,643,168	1,876,611	2,217,177
FTEs	12.71	12.91	16.70	14.65

AGENCY II – ATTORNEY GENERAL

PROGRAM 496: INTERSTATE WATER LITIGATOR

PROGRAM PURPOSE

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

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	153,568	334,049	274,973	433,887
Cash	0	0	0	2,387
Federal				
Revolving				
Total Operations	153,568	334,049	274,973	436,274
FTEs	0.00	0.00	0.00	0.00

PROGRAM 507: INTERPRETATION AND APPLICATION OF LAW

PROGRAM PURPOSE

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

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	6,172,424	6,304,335	6,860,545	7,071,149
Cash	1,077,299	1,205,458	1,117,400	2,300,601
Federal	1,127,076	1,207,806	1,366,634	1,209,375
Revolving	1,464,368	1,640,218	1,754,413	2,088,161
Total Operations	9,841,167	10,357,817	11,098,992	12,669,286
FTEs	86.29	86.01	84.30	93.35

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	122,262	95,732	64,418	112,210
Revenue:				
Fee revenue	145,827	131,353	129,013	135,104
Interest/Other	1,742	1,224	(1,234)	3,481
Total Revenue	147,569	132,577	127,779	138,585
Expenditures:				
Personal Services	174,098	163,891	79,987	93,248
Operating	0	0	0	0
Total Expenditures	174,098	163,891	79,987	93,248
ENDING BALANCE	<u>95,732</u>	<u>64,418</u>	<u>112,210</u>	<u>157,547</u>
HIGHEST MONTH-ENDING BALANCE	118,115	92,385	112,210	157,574
LOWEST MONTH-ENDING BALANCE	92,766	57,806	65,730	118,713

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

STATUTORY AUTHORITY: Section 59-1608.04.

REVENUE SOURCES: Recoveries pursuant to the Consumer Protection Act.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	11,660,068	14,368,337	18,322,189	27,689,593
Revenue:				
Fee revenue	5,948,404	956,052	12,103,950	2,067,057
Other/Transfers	2,262,312	(445,957)	(418,956)	(10,645,957)
Interest	237,294	259,432	459,663	719,200
Total Revenue	8,448,010	769,527	12,144,657	(7,859,700)
Expenditures:				
Personal Services	1,278,051	1,356,184	1,514,573	2,652,339
Operating	494,783	261,807	311,577	594,743
Travel	7,511	22,868	45,943	24,830
Capital Outlay	5,544	2,310	4,518	2,420
Total Expenditures	1,785,889	1,643,169	1,876,611	3,274,332
ENDING BALANCE	<u>18,322,189</u>	<u>17,448,547</u>	<u>27,689,593</u>	<u>16,555,561</u>
HIGHEST MONTH-ENDING BALANCE	18,762,597	17,747,175	28,204,105	28,004,742
LOWEST MONTH-ENDING BALANCE	13,664,964	17,341,831	16,402,160	16,555,561

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,470,686	1,309,107	1,152,204	914,940
Revenue:				
Fee revenue	113,363	151,048	43,275	10,297
Other/Transfers	(241,295)	0	0	11,335
Interest	21,060	18,327	22,707	20,895
Total Revenue	(106,872)	169,375	65,982	42,527
Expenditures:				
Personal Services	249,936	288,018	278,111	282,667
Operating	43,289	36,587	25,135	37,695
Travel	2,776	1,673	0	0
Capital Outlay	0	0	0	0
Total Expenditures	296,001	326,278	303,246	320,362
ENDING BALANCE	<u>1,309,107</u>	<u>1,152,204</u>	<u>914,940</u>	<u>637,105</u>
HIGHEST MONTH-ENDING BALANCE	1,496,036	1,453,222	1,162,911	893,106
LOWEST MONTH-ENDING BALANCE	1,232,328	1,133,971	914,940	637,105

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	201,769	201,805	214,557	259,539
Revenue:				
Fee revenue	1,475,079	1,624,760	1,792,685	2,034,236
Interest	7,236	3,901	6,710	7,855
Miscellaneous/Other	47,138	24,309	0	1,210
Total Revenue	1,529,453	1,652,970	1,799,395	2,043,301
Expenditures:				
Personal Services	1,464,368	1,640,218	1,754,413	2,088,766
Operating	0	0	0	605
Total Expenditures	1,464,368	1,640,218	1,754,413	2,089,371
ENDING BALANCE	<u>201,805</u>	<u>214,557</u>	<u>259,539</u>	<u>213,469</u>
HIGHEST MONTH-ENDING BALANCE	254,404	241,050	309,413	257,210
LOWEST MONTH-ENDING BALANCE	83,793	148,656	141,209	165,403

AGENCY 12 – STATE TREASURER

DIRECTOR: Tom Briese
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,013,306	1,101,410	900,639	1,017,573
Cash	2,847,179	2,805,558	2,740,039	3,248,627
Federal	1,400,187	1,531,120	1,262,773	1,406,265
Total Operations	5,260,672	5,438,088	4,903,451	5,672,469
STATE AID:				
General	3,379,472	2,000,000	2,000,000	0
Cash	11,295,197	17,004,852	17,717,770	18,401,015
Federal				
Total State Aid	14,674,669	19,004,852	19,717,770	18,401,015
TOTAL FUNDS:				
General	4,392,778	3,101,410	2,900,639	1,017,573
Cash	14,142,376	19,810,410	20,457,809	21,649,606
Federal	1,400,187	1,531,120	1,262,773	1,406,265
TOTAL EXPENDITURES	19,935,341	24,442,940	24,621,221	24,073,444
FTEs	38.45	37.16	34.94	35.94

AGENCY 12 – STATE TREASURER

PROGRAM 012: CONSTITUTIONAL OFFICER’S SALARY

PROGRAM PURPOSE

Pay the salary and benefits of State Treasurer.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	43,980	44,274	44,259	36,761
Cash	74,981	75,393	75,366	68,747
Federal				
Revolving				
Total Operations	118,961	119,667	119,625	105,508
FTEs	1.00	1.00	1.00	1.00

PROGRAM 024: STATE DISBURSEMENT UNIT

PROGRAM PURPOSE

The receipt and disbursement of child support payments.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	969,326	1,057,136	856,380	980,812
Cash				
Federal	1,400,187	1,531,120	1,262,773	1,406,265
Revolving				
Total Operations	2,369,513	2,588,256	2,119,153	2,387,077
FTEs	17.64	17.09	15.46	15.40

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	3,684,010	6,770,000	6,710,000	7,138,560
Federal				
Revolving				
Total State Aid	3,684,010	6,770,000	6,710,000	7,138,560
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	3,379,472	2,000,000	2,000,000	0
Cash				
Federal				
Revolving				
Total State Aid	3,379,472	2,000,000	2,000,000	0
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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	197,467	229,909	294,062	342,904
Federal				
Revolving				
Total Operations	197,467	229,909	294,062	342,904
FTEs	1.13	1.29	1.48	1.52

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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	740,961	748,961	784,062	808,055
Federal				
Revolving				
Total Operations	740,961	748,961	784,062	808,055
FTEs	7.80	7.83	7.84	8.21

AGENCY 12 – STATE TREASURER

PROGRAM 503: TREASURY MANAGEMENT/AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	0	4,000,000	0	0
Federal				
Revolving				
Total State Aid	0	4,000,000	0	0

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	740,961	4,748,961	784,062	808,055
Federal				
Revolving				
TOTAL	740,961	4,748,961	784,062	808,055

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	709,670	456,461	263,962	638,100
Federal				
Revolving				
Total Operations	709,670	456,461	263,962	638,100
FTEs	1.43	1.18	1.19	1.43

PROGRAM 505: EDUCATION SAVINGS PLAN/AID

PROGRAM PURPOSE

To provide assistance for individuals.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	0	3,240	0	0
Federal				
Revolving				
Total State Aid	0	3,240	0	0

AGENCY 12 – STATE TREASURER

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	709,670	459,701	263,962	638,100
Federal				
Revolving				
TOTAL	709,670	459,701	263,962	638,100

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,124,094	1,295,002	1,322,587	1,390,785
Federal				
Revolving				
Total Operations	1,124,094	1,295,002	1,322,587	1,390,785
FTEs	9.45	8.77	7.97	8.38

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	3,422,730	4,001,671	4,751,094	4,146,256
Federal				
Revolving				
Total Operations	3,422,730	4,001,671	4,751,094	4,146,256
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	4,188,457	2,229,940	6,256,676	7,116,199
Federal				
Revolving				
Total Operations	4,188,457	2,229,940	6,256,676	7,116,199
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	292,754	380,291	517,267	703,041
Revenue:				
Surcharge	1,073,017	1,181,222	1,214,750	1,310,580
Interest	7,454	9,418	17,142	24,981
Other	(21,691)	(49,829)	30,129	11,354
Total Revenue	1,058,780	1,140,811	1,262,021	1,346,915
Expenditures:				
Personal Services	736,883	798,395	814,747	880,854
Operating	220,437	197,814	247,211	269,063
Travel	917	7,626	14,289	16,638
Capital Outlay	5,156	0	0	11,330
Total Expenditures	963,393	1,003,835	1,076,247	1,177,885
ENDING BALANCE	<u>380,291</u>	<u>517,267</u>	<u>703,041</u>	<u>872,071</u>
HIGHEST MONTH-ENDING BALANCE	541,567	748,663	891,390	1,050,320
LOWEST MONTH-ENDING BALANCE	268,269	395,970	517,267	748,448

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	665,603	930,822	1,032,597	1,175,295
Revenue:				
Transfers In	1,390,562	1,394,407	1,429,424	1,487,897
Interest	23,042	24,931	38,257	53,464
Adjustments	672	2,567	22,726	8,988
Total Revenue	1,414,276	1,421,905	1,490,407	1,550,349
Expenditures:				
Personal Services	715,357	749,321	748,906	805,342
Operating	432,007	566,501	589,499	588,876
Travel	376	4,311	9,304	7,972
Capital Outlay	1,317	0	0	9,506
Total Expenditures	1,149,057	1,320,133	1,347,709	1,411,696
ENDING BALANCE	<u>930,822</u>	<u>1,032,594</u>	<u>1,175,295</u>	<u>1,313,948</u>
HIGHEST MONTH-ENDING BALANCE	1,974,965	2,197,865	2,352,466	2,549,265
LOWEST MONTH-ENDING BALANCE	928,742	1,032,584	1,176,035	1,314,689

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	657,009	876,368	1,376,901	1,788,269
Revenue:				
Transfers	923,799	780,304	788,745	810,227
Interest	18,624	22,000	40,239	60,340
Adjustments	(13,395)	154,690	(153,653)	7,515
Total Revenue	929,028	956,994	675,331	878,082
Expenditures:				
Personal Services	117,318	124,566	143,138	188,255
Operating	590,485	325,586	110,490	405,445
Travel	1,519	6,309	9,482	14,280
Capital Outlay	347	0	853	1,488
Total Expenditures	709,669	456,461	263,963	609,468
ENDING BALANCE	<u>876,368</u>	<u>1,376,901</u>	<u>1,788,269</u>	<u>2,056,883</u>
HIGHEST MONTH-ENDING BALANCE	1,358,386	1,619,358	1,998,431	2,578,563
LOWEST MONTH-ENDING BALANCE	876,368	1,376,901	1,376,901	2,056,883

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,175,074	4,063,192	4,281,417	4,110,106
Revenue:				
Interest	57,097	56,010	81,472	96,673
Sale of Services	1,227,807	1,368,574	1,215,509	1,313,970
Transfers	(1,371,823)	(1,181,229)	(1,443,171)	(1,388,549)
Total Revenue	(86,919)	243,355	(146,190)	22,094
Expenditures:				
Personal Services	24,963	25,130	25,121	20,911
Operating	0	0	0	0
Travel	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	24,963	25,130	25,121	20,911
ENDING BALANCE	<u>4,063,192</u>	<u>4,281,417</u>	<u>4,110,106</u>	<u>4,111,289</u>
HIGHEST MONTH-ENDING BALANCE	4,063,192	4,281,417	4,149,862	4,128,866
LOWEST MONTH-ENDING BALANCE	3,464,028	3,399,588	3,462,818	3,410,788

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	41,870	37,058	37,880	45,842
Revenue:				
Reproductions and publications	315	375	473	256
Other services	141,473	156,300	179,060	201,480
Interest	474	522	755	1,083
Transfer out to General Fund	(147,074)	(156,375)	(172,326)	(198,115)
Total Revenue	(4,812)	822	7,962	4,704
ENDING BALANCE	<u>37,058</u>	<u>37,880</u>	<u>45,842</u>	<u>50,546</u>
HIGHEST MONTH-ENDING BALANCE	37,058	49,902	55,300	57,662
LOWEST MONTH-ENDING BALANCE	1,942	29,927	3,983	38,198

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	84,813	8,681	8,165	0
Revenue:				
Insurance tax premium	10,621,451	12,236,578	13,151,755	18,747,159
Interest	15,104	17,552	26,097	16,110
Due to Fund/Adjustments	(75,000)	0	0	(4,979,280)
Transfer to General Fund	(6,953,677)	(5,484,646)	(6,476,017)	(6,645,429)
Total Revenue	3,607,878	6,769,484	6,701,835	7,138,560
Expenditures:				
Public Assistance	3,684,010	6,770,000	6,710,000	7,138,560
Total Expenditures	3,684,010	6,770,000	6,710,000	7,138,560
ENDING BALANCE	<u>8,681</u>	<u>8,165</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE	6,953,677	7,483,024	8,396,833	8,799,490
LOWEST MONTH-ENDING BALANCE	8,681	8,165	0	0

AGENCY 13 – DEPARTMENT OF EDUCATION

DIRECTOR: Dr. Brian Maher
500 S. 84th St,
2nd Floor
401-471-2295

**LEGISLATIVE
FISCAL OFFICE:** Bill Biven, Jr.
402-471-0054
bbiven@leg.ne.gov

AGENCY DESCRIPTION

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY 13 – DEPARTMENT OF EDUCATION

AGENCY EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	26,379,009	26,844,520	33,875,438	33,705,538
Cash	1,520,562	1,237,006	5,411,765	1,248,924
Federal	49,191,706	64,907,897	81,485,649	96,953,013
Revolving	462,059	460,850	343,448	445,031
Total Operations	77,553,336	93,450,273	121,116,300	132,351,506
STATE AID:				
General	1,280,477,685	1,274,529,390	1,301,605,502	1,279,703,168
Cash	7,666,006	7,543,913	2,614,319	373,735,719
Federal	447,530,592	605,731,174	570,042,497	603,504,933
Total State Aid	1,735,674,283	1,887,804,477	1,874,262,318	2,256,943,820
TOTAL FUNDS:				
General	1,306,856,694	1,301,373,910	1,335,480,940	1,313,407,706
Cash	9,186,568	8,780,919	8,026,084	374,984,673
Federal	496,722,298	670,639,071	651,528,146	700,457,946
Revolving	462,059	460,850	343,448	445,031
TOTAL EXPENDITURES:	1,813,227,619	1,981,254,750	1,995,378,618	2,389,295,326
FTEs	548.72	503.35	472.43	557.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025: DEPARTMENTAL ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	16,708,520	17,947,478	23,128,790	19,205,160
Cash	1,276,258	1,022,177	807,706	892,196
Federal	27,183,009	40,588,874	47,274,419	51,518,909
Revolving	462,059	460,850	343,448	445,031
Total Operations	45,629,846	60,019,379	71,554,363	72,061,296
FTEs	238.99	229.36	231.65	255.61

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 025: DEPARTMENTAL ADMINISTRATION/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	62,388	20,849	73,650	4,347,500
Cash	5,017	3,777	0	8,144
Federal	425,539	590,035	3,083,688	5,211,666
Revolving	0	0	0	0
Total State Aid	492,894	614,661	3,157,338	9,567,310
FTEs	0.00	0.00	0.00	0.00

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	16,770,858	17,968,327	23,202,439	23,552,660
Cash	1,281,274	1,025,954	807,706	900,340
Federal	27,608,549	41,178,909	50,358,108	56,730,574
Revolving	462,059	460,850	343,448	445,031
TOTAL	46,122,740	60,634,040	74,701,701	81,628,606

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM I58: 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
State Aid (TEEOSA)	1,021,185,719	1,014,768,553	1,034,512,638	1,180,025,969
Early Childhood Education	8,594,301	10,884,259	11,961,998	16,997,029
ESU Aid	13,332,322	13,332,322	13,332,322	13,332,322
Special Education – General	211,740,696	210,985,285	234,840,745	221,033,243
Special Education – Federal	75,943,495	87,466,349	86,542,213	91,221,411
Title I	75,070,981	91,043,602	86,169,417	56,186,609
School Nutrition – General	1,008,051	1,878	1,926,144	1,003,761
School Nutrition – Federal	196,106,844	265,661,985	179,302,138	178,601,422
High Ability Learners	2,342,962	2,342,962	2,342,962	2,342,962

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	1,279,224,266	1,274,324,289	1,301,605,502	1,279,703,168
Cash	2,565,445	2,969,498	2,614,319	366,498,720
Federal	442,766,514	598,512,307	570,042,497	603,504,933
Revolving	0	0	0	0
Total State Aid	1,724,556,225	1,875,806,094	1,874,262,318	2,249,706,821
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 161: EDUCATION INNOVATION/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	123,149	69,478	231,282	236,863
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	123,149	69,478	231,282	236,863
FTEs	2.57	0.87	1.87	1.67

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	4,913,892	4,323,724	4,070,057	7,000,137
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	4,913,892	4,323,724	4,070,057	7,000,137
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

PROGRAM 161: EDUCATION INNOVATION TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	0	0	0	0
Cash	5,037,041	4,393,202	4,301,339	7,236,999
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	5,037,041	4,393,202	4,301,339	7,236,999

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	5,386,092	4,696,853	6,356,274	5,410,787
Cash	12,303	17,492	6,737	23,113
Federal	13,861,874	16,200,742	16,128,008	19,419,278
Revolving	0	0	0	0
Total Operations	19,260,269	20,915,087	22,491,019	24,853,178
FTEs	232.70	202.56	173.73	224.39

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	1,211,774	168,212	64,289	64,289
Cash	186,669	250,691	191,412	199,227
Federal	2,158,217	4,407,048	4,448,873	6,753,143
Revolving	0	0	0	0
Total State Aid	3,556,660	4,825,951	4,704,574	7,016,659
FTEs	0.00	0.00	0.00	0.00

PROGRAM 351: VOCATIONAL REHABILITATION TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	6,597,866	4,865,065	6,420,563	5,475,076
Cash	198,972	268,183	198,149	222,340
Federal	16,020,091	20,607,790	20,567,120	26,172,421
Revolving	0	0	0	0
TOTAL	22,816,929	25,741,038	27,185,832	31,869,837

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	0	0	0	0
Federal	8,146,822	8,118,281	8,047,025	11,205,971
Revolving	0	0	0	0
Total Operations	8,146,822	8,118,281	8,047,025	11,205,971
FTEs	73.08	69.22	62.05	75.03

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	0	0	0	0
Federal	2,605,861	2,811,819	2,503,635	2,808,362
Revolving	0	0	0	0
Total State Aid	2,605,861	2,811,819	2,503,635	2,808,362
FTEs	0.00	0.00	0.00	0.00

AGENCY 13 – DEPARTMENT OF EDUCATION

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	0	0	0	0
Cash	0	0	0	0
Federal	10,752,683	10,930,100	10,550,660	14,014,334
Revolving	0	0	0	0
TOTAL	10,752,683	10,930,100	10,550,660	14,014,334

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

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,096,611	1,814,765	2,095,925	2,060,362
Cash	0	0	0	0
Federal	0	0	0	35,684
Revolving	0	0	0	0
Total Operations	2,096,611	1,814,765	2,095,925	2,096,046
FTEs	0.20	0.17	0.21	0.20

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,229,430	2,422,313	2,105,835	2,616,440
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,229,430	2,422,313	2,105,835	2,616,440
FTEs	0.00	0.17	0.07	0.10

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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	73	0
Cash	108,853	127,859	104,571	126,244
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	108,853	127,859	104,644	126,244
FTEs	1.00	1.00	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,199,057	1,214,068	1,202,303	1,014,434
Revenue:				
Adjustments/Transfers	20,756	128	4,434	(434)
Conference Registrations	0	20,191	4,130	0
Donations & Contributions	222,372	223,083	223,171	207,027
Grants – Local/State/Federal	566,961	185,277	24,481	151,894
Grants & Reimb. – Non-Govt.	6,741	15,290	2,670	5,580
Investment Income	17,472	18,838	9,813	12,510
Reproduction & Publications	0	0	517	0
Sale of Supplies, Materials & Services	1,922	5,769	63,112	150,614
Total Revenue	836,224	468,576	327,898.434	527,191
Expenditures:				
Curriculum/Staff Develop.	3,950	0	12,974	6,075
Dept. Admin./Ed. Tech./Comm. Office/Ed. Aid	613,339	193,412	101,104	55,182
Early Childhood	4,953	5,854	8,970	13,060
Spec. Pop./Services for Deaf	0	12,892	0	54,418
Vocational Rehab. Services	198,971	268,183	397,149	209,655
Total Expenditures	821,213	480,341	520,197	338,389
ENDING BALANCE	<u>1,214,068</u>	<u>1,202,303</u>	<u>1,014,434</u>	<u>1,203,236</u>
HIGHEST MONTH-ENDING BALANCE	1,316,655	1,433,037	1,278,717	1,425,344
LOWEST MONTH-ENDING BALANCE	1,040,266	1,163,695	1,067,862	1,154,756

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	589,583	652,512	704,449	798,811
Revenue:				
Investment Income / Misc.	9,380	9,791	15,770	21,431
Operating Transfers Out	0	0	0	(500,000)
Teacher Certificate Fees	162,341	170,040	183,163	194,165
Total Revenue	171,721	179,831	198,933	(284,404)
Expenditures:				
Operations	108,792	127,894	104,571	126,244
Total Expenditures	108,792	127,894	104,571	126,244
ENDING BALANCE	<u>652,512</u>	<u>704,449</u>	<u>798,811</u>	<u>388,163</u>
HIGHEST MONTH-ENDING BALANCE	652,512	704,450	798,811	880,585
LOWEST MONTH-ENDING BALANCE	600,140	648,256	711,077	388,939

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	178,759	190,344	215,925	246,876
Revenue:				
Agents’ Permits	19,310	34,200	55,200	37,800
Investment Income/Misc.	2,808	3,021	5,033	6,653
Licensures	57,621	59,625	56,057	63,193
Reproduction & Publications	865	1,309	670	770
Total Revenue	80,604	98,155	116,960	108,416
Expenditures:				
Operating/Travel Expend.	7,757	11,091	156	6,830
Personal Services	61,262	61,483	85,853	83,265
Total Expenditures	69,019	72,574	86,009	90,095
ENDING BALANCE	<u>190,344</u>	<u>215,925</u>	<u>246,876</u>	<u>265,197</u>
HIGHEST MONTH-ENDING BALANCE	197,136	226,189	253,793	268,308
LOWEST MONTH-ENDING BALANCE	167,225	181,782	207,090	241,919

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,561,277	2,052,224	2,458,055	2,333,739
Revenue:				
Investment Income	22,883	27,835	68,468	80,299
Transfers In – Lottery/Loans Repaid	1,686,621	1,769,692	2,138,385	2,166,014
Total Revenue	1,709,504	1,797,527	2,206,853	2,246,313
Expenditures:				
Loans/Operating Costs	1,218,557	1,391,696	2,331,169	2,482,959
Total Expenditures	1,218,557	1,391,696	2,331,169	2,482,959
ENDING BALANCE	<u>2,052,224</u>	<u>2,458,055</u>	<u>2,333,739</u>	<u>2,097,093</u>
HIGHEST MONTH-ENDING BALANCE	1,988,428	2,458,055	2,460,976	2,243,235
LOWEST MONTH-ENDING BALANCE	1,381,955	1,660,898	1,721,710	1,356,224

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	444,663	451,525	458,178	989
Revenue:				
Investment Income	6,862	6,653	9,798	659
Total Revenue	6,862	6,653	9,798	659
Expenditures:				
Aid	0	0	466,987	1,415
Total Expenditures	0	0	466,987	1,415
ENDING BALANCE	<u>451,525</u>	<u>458,178</u>	<u>989</u>	<u>233</u>
HIGHEST MONTH-ENDING BALANCE	451,525	458,178	466,987	1,647
LOWEST MONTH-ENDING BALANCE	445,302	452,076	989	232

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,044,239	2,496,160	2,803,668	2,934,698
Revenue:				
Investment Income	24,956	40,557	58,011	78,232
Lottery Proceeds	1,268,536	9,749,582	752,913	955,847
Transfers Out to Entities	(179,439)	(8,871,370)	(453)	6,718
Total Revenue	1,114,053	918,769	810,471	949,129
Expenditures:				
Administration	30,116	11,822	38,500	37,257
Distance Education Incent.	632,016	599,439	640,941	687,577
Total Expenditures	662,132	611,261	679,441	724,834
ENDING BALANCE	<u>2,496,160</u>	<u>2,803,668</u>	<u>2,934,698</u>	<u>3,158,993</u>
HIGHEST MONTH-ENDING BALANCE	2,496,160	8,301,075	2,934,698	9,142,769
LOWEST MONTH-ENDING BALANCE	1,353,905	2,286,837	2,178,331	2,679,578

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	517,667	697,563	757,978	885,419
Revenue:				
Investment Income	8,521	9,638	16,806	22,651
Lottery Proceeds	318,433	919,229	245,934	243,968
Transfers Out to Entities	(109,644)	(703,810)	(151)	(2,239)
Total Revenue	217,310	225,057	262,589	264,380
Expenditures:				
Educational Services & Customized Maintenance	0	0	4,488	4,475
Aid	37,414	164,642	130,660	395,764
Total Expenditures	37,414	164,642	135,148	400,239
ENDING BALANCE	<u>697,563</u>	<u>757,978</u>	<u>885,419</u>	<u>749,560</u>
HIGHEST MONTH-ENDING BALANCE	697,564	757,979	885,419	978,900
LOWEST MONTH-ENDING BALANCE	514,935	594,001	735,880	720,716

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

STATUTORY AUTHORITY: Section 79-1054. The State Department of Education Innovative Grant Fund ends June 30, 2024. Beginning July 1, 2024, the State Department of Education Improvement Grant Fund is created. (LB1329 & LB1413 – 2024).

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,770,635	5,147,115	6,649,478	9,828,810
Revenue:				
Investment Income	70,511	65,848	156,610	239,916
Lottery Proceeds	3,637,416	20,314,403	4,180,872	4,147,456
Transfers Out to Entities	(212,509)	(16,652,286)	(2,569)	(7,038,070)
Total Revenue	3,495,418	3,727,965	4,334,913	(2,650,698)
Expenditures:				
Administration	48,721	17,070	57,575	84,246
Grants	3,070,217	2,208,532	1,098,006	3,544,721
Total Expenditures	3,118,938	2,225,602	1,155,581	3,628,967
ENDING BALANCE	<u>5,147,115</u>	<u>6,649,478</u>	<u>9,828,810</u>	<u>3,549,145</u>
HIGHEST MONTH-ENDING BALANCE	5,702,896	6,649,478	9,828,810	9,854,067
LOWEST MONTH-ENDING BALANCE	4,262,000	3,507,675	6,191,594	3,559,144

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

STATUTORY AUTHORITY: Section 79-1021.

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

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

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	0	0
Revenues:				
Investment Income	0	0	0	22,613,065
Transfers In	0	0	0	1,007,500,000
Total Revenues	0	0	0	1,030,113,065
Expenditures:				
Aid to Local Governments	0	0	0	363,801,950
Contractual Aid	0	0	0	144,184
Customized Maintenance	0	0	0	2,778
Total Expenditures	0	0	0	363,948,912
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>666,164,153</u>
HIGHEST MONTH-ENDING BALANCE	0	0	0	1,008,846,656
LOWEST MONTH-ENDING BALANCE	0	0	0	666,164,153

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	218,398	295,168	346,519	377,775
Revenue:				
Investment Income/ Misc.	3,873	4,673	7,792	9,026
OP Grants – State Agencies	0	0	0	83,754
Reproductions & Publications	0	1,240	642	895
Sale of Services	72,032	45,438	47,355	24,881
Total Revenue	75,905	51,351	55,789	118,556
Expenditures:				
Other Operating Expenses	(865)	0	24,533	90,875
Total Expenditures	(865)	0	24,533	90,875
ENDING BALANCE	<u>295,168</u>	<u>346,519</u>	<u>377,775</u>	<u>405,456</u>
HIGHEST MONTH-ENDING BALANCE	295,168	346,519	389,010	389,013
LOWEST MONTH-ENDING BALANCE	221,227	299,091	358,532	350,314

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,545,454	4,273,117	3,967,693	4,343,511
Revenue:				
Income from Endowment	887,488	1,190,410	1,148,620	2,059,526
Investment Income	60,594	54,887	74,530	114,025
Other Private Sources	1,340,000	1,415,000	1,300,000	1,300,000
Total Revenue	2,288,082	2,660,297	2,523,150	3,473,552
Expenditures:				
Contractual Aid	194,431	90,035	204,864	345,486
Grants	2,365,988	2,875,686	1,942,468	2,205,684
Total Expenditures	2,560,419	2,965,721	2,147,332	2,551,170
ENDING BALANCE	<u>4,273,117</u>	<u>3,967,693</u>	<u>4,343,511</u>	<u>5,265,893</u>
HIGHEST MONTH-ENDING BALANCE	4,673,479	4,483,440	4,368,721	5,265,893
LOWEST MONTH-ENDING BALANCE	2,661,717	3,089,288	2,625,872	3,259,492

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

STATUTORY AUTHORITY: Section 79-3109.

REVENUE SOURCES: Transfers authorized by the Legislature.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE				
Revenue:				
Transfers in				10,000,000
Total Revenue	0	0	0	10,000,000
Expenditures:				
Aid				0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000,000</u>
HIGHEST MONTH-ENDING BALANCE				10,000,000
LOWEST MONTH-ENDING BALANCE				0

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	937,625	995,895	997,587	1,308,037
Revenue:				
Investment Income	14,170	14,776	22,892	39,309
Reimb. – Non-Govt. Sources	62,700	61,500	65,388	64,870
Teacher Certificate Fee	572,279	591,145	796,286	958,385
Total Revenue	649,149	667,421	884,566	1,062,564
Expenditures:				
Teacher Certif. Activities	590,879	665,729	574,116	587,859
Total Expenditures	590,879	665,729	574,116	587,859
ENDING BALANCE	<u>995,895</u>	<u>997,587</u>	<u>1,308,037</u>	<u>1,782,742</u>
HIGHEST MONTH-ENDING BALANCE	996,276	1,045,607	1,308,037	1,782,733
LOWEST MONTH-ENDING BALANCE	891,503	942,335	996,612	1,375,124

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	344,438	349,958	355,442	363,628
Revenue:				
Investment Income/Other	5,520	5,484	8,186	9,806
Total Revenue	5,520	5,484	8,186	9,806
Expenditures:				
Miscellaneous	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>349,958</u>	<u>355,442</u>	<u>363,628</u>	<u>373,434</u>
HIGHEST MONTH-ENDING BALANCE	349,958	355,442	363,628	373,433
LOWEST MONTH-ENDING BALANCE	344,932	350,384	355,442	364,427

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	247,719	103,436	93,070	156,409
Revenue:				
Employee/Prof./Tech. Services	311,867	443,946	399,111	627,276
Investment Income	4,288	3,143	4,389	1,962
Miscellaneous	0	173	0	138
Sale of Supplies & Materials	1,620	3,222	3,287	300
Total Revenue	317,775	450,484	406,787	629,676
Expenditures:				
Operating Expenses	462,058	460,850	343,448	445,031
Total Expenditures	462,058	460,850	343,448	445,031
ENDING BALANCE	<u>103,436</u>	<u>93,070</u>	<u>156,409</u>	<u>341,054</u>
HIGHEST MONTH-ENDING BALANCE	386,105	362,517	404,602	341,549
LOWEST MONTH-ENDING BALANCE	95,904	77,296	21,444	51,119

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
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

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

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
- Program 793 – Broadband Bridge

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 21415 – 211 Cash Fund (expended in Prog. 064)
- Fund 21420 – Moisture Testing Fund (expended in Program 060)
- Fund 21430 – Grain Warehouse Auditing Fund (expended in Prog. 060)
- Fund 21450 – Manufactured Homes and Recreational Vehicles Fund (expended in Prog.019)
- Fund 21455 – Transportation Network Company Regulation Cash Fund (expended in Prog. 054)
- Fund 21460 – Universal Service Fund (expended in Prog. 686)

AGENCY 14 – PUBLIC SERVICE COMMISSION

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,154,736	2,401,670	2,761,444	2,582,328
Cash	4,827,533	4,391,789	5,186,796	5,962,564
Federal	218,133	952,859	0	
Revolving				
Total Operations	7,200,402	7,746,318	7,948,240	8,814,892
STATE AID:				
General		4,804,414	10,399,381	19,554,894
Cash	46,450,349	43,705,512	38,153,402	65,041,911
Federal				
Total State Aid	46,450,349	48,509,926	48,552,783	84,596,805
TOTAL FUNDS:				
General	2,154,736	7,206,084	13,160,825	22,137,222
Cash	51,277,882	48,097,301	43,340,198	71,004,475
Federal	218,133	952,859	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	53,650,751	56,256,244	56,501,023	93,141,703
FTEs	54.00	51.45	62.75	60.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 014: SALARIES OF CONSTITUTIONAL OFFICERS

PROGRAM PURPOSE

Salaries and benefits of Commissioners.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	481,370	479,125	458,162	484,014
Cash				
Federal				
Revolving				
Total Operations	481,370	479,125	458,162	484,014
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	25,034	40,414	61,844	61,389
Cash				
Federal				
Revolving				
Total Operations	25,034	40,414	61,844	61,389
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	497,984	373,396	395,964	449,297
Federal				
Revolving				
Total Operations	497,984	373,396	395,964	449,297
FTEs	4.54	3.50	5.71	4.05

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,648,322	1,708,893	1,645,782	1,796,777
Cash	45,394	41,166	54,449	48,268
Federal	0	0	0	0
Revolving				
Total Operations	1,693,716	1,750,059	1,700,231	1,845,045
FTEs	16.99	16.44	18.27	17.25

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	38,291	42,392	25,947	155,388
Federal				
Revolving				
Total Operations	38,291	42,392	25,947	155,388
FTEs	0.37	0.12	0.53	1.05

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	251,221	179,128	172,221	172,909
Federal				
Revolving				
Total Operations	251,221	179,128	172,221	172,909
FTEs	1.03	1.03	1.03	1.09

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	541,052	925,233	1,495,207	1,888,327
Federal				
Revolving				
Total State Aid	541,052	925,233	1,495,207	1,888,327

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	792,273	1,104,361	1,667,428	2,061,236
Federal				
Revolving				
TOTAL	792,273	1,104,361	1,667,428	2,061,236

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,785	0	0	0
Federal				
Revolving				
Total Operations	1,785	0	0	0
FTEs	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	50,000	0	0	0
Federal				
Revolving				
Total State Aid	50,000	0	0	0

AGENCY 14 – PUBLIC SERVICE COMMISSION

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	51,785	0	0	0
Federal				
Revolving				
TOTAL	51,785	0	0	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.

The fund and program were eliminated in the 2023 Legislative Session.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	(468)	0	0	0
Federal				
Revolving				
Total Operations	(468)	0	0	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	2,227,264	2,241,902	2,811,486	2,963,786
Federal	218,133	952,859	0	0
Total Operations	2,445,397	3,194,761	2,811,486	2,963,786
FTEs	11.93	11.57	12.76	11.27

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	8,996,003	8,103,309	8,046,854	6,540,698
Federal				
Revolving				
Total State Aid	8,996,003	8,103,309	8,046,854	6,540,698

AGENCY 14 – PUBLIC SERVICE COMMISSION

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	11,441,400	10,345,211	10,858,340	9,504,484
Federal	218,133	952,859	0	0
Revolving				
TOTAL	11,659,533	11,298,070	10,858,340	9,504,484

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	953,417	1,061,291	1,188,514	1,413,241
Federal				
Revolving				
Total Operations	953,417	1,061,291	1,188,514	1,413,241
FTEs	8.45	8.43	13.25	11.37

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	36,863,294	34,676,971	28,611,341	56,612,886
Federal				
Revolving				
Total State Aid	36,863,294	34,676,971	28,611,341	56,612,886

PROGRAM 686: UNIVERSAL SERVICE FUND TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	37,816,711	35,738,261	29,799,855	58,026,127
Federal				
Revolving				
TOTAL	37,816,711	35,738,261	29,799,855	58,026,127

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	813,015	452,513	538,744	759,682
Revolving				
Total Operations	813,015	452,513	538,744	759,682
FTEs	3.79	3.69	3.86	3.82

PROGRAM 792: MAJOR OIL PIPELINE SITING

PROGRAM PURPOSE

Carrying out the Major Oil Pipeline Siting Act.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	(370)	0	(529)	0
Federal				
Revolving				
Total Operations	(370)	0	(529)	0
FTEs	0.00	0.00	0.00	0.00

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 793: BROADBAND BRIDGE/OPERATIONS

PROGRAM PURPOSE

Carrying out the Nebraska Broadband Bridge Act.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General		173,238	595,656	240,148
Cash				
Federal				
Revolving				
Total Operations	0	173,238	595,656	240,148
FTEs	0.00	0.00	5.34	5.10

PROGRAM 793: BROADBAND BRIDGE/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General		4,804,414	10,399,381	19,554,894
Cash				
Federal				
Revolving				
Total State Aid	0	4,804,414	10,399,381	19,554,894

AGENCY 14 – PUBLIC SERVICE COMMISSION

PROGRAM 793: BROADBAND BRIDGE TOTAL OPERATIONS AND STATE AID

<u>PROGRAM</u> <u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General		4,977,653	10,995,037	19,795,042
Cash				
Federal				
Revolving				
TOTAL	0	4,977,653	10,995,037	19,795,042

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	11,344,962	8,459,270	8,234,022	10,129,837
Revenue:				
Fee revenue	8,348,488	10,026,043	11,744,570	12,416,488
Interest	152,083	114,486	183,637	303,062
Other	(162,996)	(20,567)	825,948	1,029,843
Total Revenue	8,337,575	10,119,962	12,754,155	13,749,393
Expenditures:				
Personal Services	1,013,823	1,009,368	951,994	1,018,043
Operating	1,212,216	1,221,254	1,841,635	1,924,008
Travel	1,195	11,279	13,315	19,273
Capital Outlay	0	0	4,542	2,461
Aid	8,996,033	8,103,309	8,046,854	6,540,698
Total Expenditures	11,223,267	10,345,210	10,858,340	9,504,483
ENDING BALANCE	<u>8,459,270</u>	<u>8,234,022</u>	<u>10,129,837</u>	<u>14,374,747</u>
HIGHEST MONTH-ENDING BALANCE	10,399,958	8,234,022	10,129,837	14,374,747
LOWEST MONTH-ENDING BALANCE	8,274,051	6,703,179	7,447,633	11,024,063

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	156,448	106,881		
Revenue:				
Transfers In	0	0		
Other/Transfers Out	0	(107,128)		
Interest	2,219	247		
Total Revenue	2,219	(106,881)	0	
Expenditures:				
Personal Services	1,485	0		
Operating Expenses	300	0		
Aid	50,000	0		
Total Expenditures	51,785	0	0	
ENDING BALANCE	<u>106,881</u>	<u>0</u>		
HIGHEST MONTH-ENDING BALANCE	156,706	106		
LOWEST MONTH-ENDING BALANCE	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	14,095	14,313	14,524	14,834
Revenue:				
Interest	218	211	310	387
Total Revenue	218	211	310	387
Expenditures:				
Operating	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>14,313</u>	<u>14,524</u>	<u>14,834</u>	<u>15,221</u>
HIGHEST MONTH-ENDING BALANCE	14,313	14,524	14,834	15,221
LOWEST MONTH-ENDING BALANCE	14,116	14,330	14,544	14,865

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	126,720	131,063	131,091	131,478
Revenue:				
Severance Taxes	10,000	10,000	10,000	10,000
Investment Interest	2,046	1,995	2,890	3,540
Transfers In/(Out)	4,484	4	(2)	0
Total Revenue	16,530	11,999	12,888	13,540
Expenditures:				
Personal Services	10,818	11,132	11,654	12,646
Operating Expenses	1,368	839	847	880
Travel/Capital Expenses	0	0	0	0
Total Expenditures	12,186	11,971	12,501	13,526
ENDING BALANCE	<u>131,063</u>	<u>131,091</u>	<u>131,478</u>	<u>131,492</u>
HIGHEST MONTH-ENDING BALANCE	135,956	140,235	140,164	140,548
LOWEST MONTH-ENDING BALANCE	130,952	131,091	131,091	131,492

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	291,308	397,179	535,564	657,255
Revenue:				
Sale of Services	405,709	59,116	122,275	320,757
Investment Income	5,569	7,150	13,149	18,989
Industry Assessments	500,000	512,500	512,500	522,752
Other	(4,569)	161	10	55
Total Revenue	906,709	578,927	647,934	862,553
Expenditures:				
Personal Services	337,073	319,549	345,511	363,745
Operating expenses	463,765	120,560	177,923	381,950
Travel Expenses	0	433	2,266	166
Capital Outlay	0	0	543	294
Total Expenditures	800,838	440,542	526,243	746,155
ENDING BALANCE	<u>397,179</u>	<u>535,564</u>	<u>657,255</u>	<u>773,653</u>
HIGHEST MONTH-ENDING BALANCE	429,915	571,827	684,203	814,807
LOWEST MONTH-ENDING BALANCE	272,040	374,542	501,705	614,254

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	244,220	566,559	549,734	713,894
Revenue:				
Surcharge revenue	811,294	778,269	763,865	748,870
Investment interest	5,326	7,173	12,673	10,445
Other/Transfers	(2,008)	2,094	100,049	(101,248)
Total Revenue	814,612	787,536	876,587	658,067
Expenditures:				
Personal services	90,493	91,470	92,129	105,822
Communication	149,577	73,219	63,916	50,180
Other operating	11,151	14,435	14,271	16,760
Travel	0	4	1,704	38
Capital Outlay	0	0	200	108
Other government aid	241,052	625,233	540,207	933,327
Total Expenditures	492,273	804,361	712,427	1,106,235
ENDING BALANCE	<u>566,559</u>	<u>549,734</u>	<u>713,894</u>	<u>265,726</u>
HIGHEST MONTH-ENDING BALANCE	566,559	729,116	713,894	581,254
LOWEST MONTH-ENDING BALANCE	223,148	345,834	506,211	259,970

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

STATUTORY AUTHORITY: Section 75-1101.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE			2,614	19,540
Revenue:				
Transfers In			955,000	1,275,000
Interest			16,926	22,682
Other			0	0
Total Revenue	0	0	971,926	1,297,682
Expenditures:				
Aid			955,000	955,000
Total Expenditures	0	0	955,000	955,000
ENDING BALANCE			<u>19,540</u>	<u>362,222</u>
HIGHEST MONTH-ENDING BALANCE			970,899	1,309,078
LOWEST MONTH-ENDING BALANCE			17,847	357,289

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	86,279	88,792	94,934	195,530
Revenue:				
Moisture test exam fee	37,359	43,532	116,175	233,100
Interest	1,325	1,463	2,865	5,836
Other	507	1,755	5,429	(1,024)
Total Revenue	39,191	46,750	124,469	237,912
Expenditures:				
Personal Services	19,962	9,423	28,771	76,403
Operating	16,716	19,185	20,585	16,295
Travel/Capital	0	12,000	(25,483)	60,998
Total Expenditures	36,678	40,608	23,873	153,696
ENDING BALANCE	<u>88,792</u>	<u>94,934</u>	<u>195,530</u>	<u>279,746</u>
HIGHEST MONTH-ENDING BALANCE	99,373	122,981	195,530	309,711
LOWEST MONTH-ENDING BALANCE	71,508	84,266	83,642	114,758

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	54,257	57,118	66,896	66,221
Revenue:				
Sales of services	4,000	10,730	0	12,560
Interest	745	832	1,399	1,781
Total Revenue	4,745	11,562	1,399	14,341
Expenditures:				
Operating Expenses	1,884	1,784	2,074	1,691
Travel Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	1,884	1,784	2,074	1,691
ENDING BALANCE	<u>57,118</u>	<u>66,896</u>	<u>66,221</u>	<u>78,871</u>
HIGHEST MONTH-ENDING BALANCE	57,341	66,896	66,974	79,139
LOWEST MONTH-ENDING BALANCE	53,556	56,408	66,221	66,192

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	390,077	378,095	568,322	574,284
Revenue:				
Interest Income	6,037	6,873	12,506	14,252
Licensing and permit fees	475,334	549,642	382,069	328,955
Miscellaneous	4,630	7,108	7,352	4,338
Total Revenue	486,001	563,623	401,927	347,545
Expenditures:				
Personal services	417,114	289,993	307,597	327,163
Operating expenses	80,518	81,596	87,600	97,442
Travel expenses	351	1,807	544	2
Capital outlay	0	0	224	24,690
Total Expenditures	497,983	373,396	395,965	449,297
ENDING BALANCE	<u>378,095</u>	<u>568,322</u>	<u>574,284</u>	<u>472,532</u>
HIGHEST MONTH-ENDING BALANCE	385,408	566,640	598,272	552,599
LOWEST MONTH-ENDING BALANCE	358,645	385,073	562,379	472,532

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	75,746	81,999	92,172	92,862
Revenue:				
Transfers In	0	0	0	0
Filing Fees	50,480	50,000	53,068	50,580
Other	1,169	1,339	2,071	2,518
Total Revenue	51,649	51,339	55,139	53,098
Expenditures:				
Personal services	42,686	38,814	52,009	45,570
Operating expenses	2,710	2,352	2,420	2,688
Travel expenses	0	0	20	0
Capital Outlay	0	0	0	11
Total Expenditures	45,396	41,166	54,449	48,269
ENDING BALANCE	<u>81,999</u>	<u>92,172</u>	<u>92,862</u>	<u>97,691</u>
HIGHEST MONTH-ENDING BALANCE	91,420	108,500	117,146	118,602
LOWEST MONTH-ENDING BALANCE	56,107	69,751	71,655	71,870

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	86,566,091	96,867,908	110,494,875	133,003,894
Revenue:				
Surcharge	46,726,897	48,053,405	47,295,490	50,895,283
Interest	1,417,726	1,504,456	2,588,954	3,425,344
Other/Transfers	(26,095)	(192,633)	2,424,430	(1,283,726)
Total Revenue	48,118,528	49,365,228	52,308,874	53,036,901
Expenditures:				
Personal services	730,509	767,623	909,821	1,105,993
Operating expenses	222,908	293,172	258,396	295,182
Travel expenses	0	495	6,034	4,337
Capital outlay	0	0	14,263	7,729
State aid	36,863,294	34,676,971	28,611,341	56,612,886
Total Expenditures	37,816,711	35,738,261	29,799,855	58,026,127
ENDING BALANCE	<u>96,867,908</u>	<u>110,494,875</u>	<u>133,003,894</u>	<u>128,014,668</u>
HIGHEST MONTH-ENDING BALANCE	97,916,559	111,640,750	133,003,894	138,802,620
LOWEST MONTH-ENDING BALANCE	90,771,208	100,568,500	110,494,875	126,873,856

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:	Kenneth Boggs 402-471-0050 kboggs@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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	7,746,388	8,426,038	9,750,724	11,239,859
Cash	316,223	442,846	380,339	203,903
Federal	105,198	20,376	44,709	324,037
Revolving	0	0	0	0
Total Operations	8,167,809	8,889,260	10,175,772	11,767,799
FTEs	69.0	72.8	72.5	72.5

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.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2023-24</u>	<u>2022-23</u>
OPERATIONS:				
General	546,893	568,510	568,227	586,870
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	546,893	568,510	568,227	586,870
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.

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	7,199,494	7,857,527	9,182,497	10,652,989
Cash	316,223	442,846	380,339	203,903
Federal	105,198	20,376	44,709	324,037
Revolving	0	0	0	0
Total Operations	7,620,915	8,320,749	9,607,545	11,180,929
FTEs	64.0	67.8	67.5	67.5

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	148,617	94,690	93,462	90,817
Revenue:				
Programming & Other Fees	260,113	239,716	201,213	208,357
Investment & Other Income	2,182	1,902	1,434	(1,745)
Intergovernmental grants	0	200,000	175,000	0
Total Revenue	262,295	441,618	377,647	206,612
Expenditures:				
Operating Expenses	316,223	442,846	380,267	203,903
Personal Services	0	0	72	0
Travel	0	0	0	0
Total Expenditures	316,223	442,846	380,339	203,903
ENDING BALANCE	<u>94,690</u>	<u>93,462</u>	<u>90,817</u>	<u>93,526</u>
HIGHEST MONTH-ENDING BALANCE	185,135	326,728	97,125	304,996
LOWEST MONTH-ENDING BALANCE	3,663	2,436	0	319

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

STATUTORY AUTHORITY: Section 83-192.01.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	14,685	224,390	184,045
Revenue:				
Intergovernmental Revenues	119,883	229,720	0	642,462
Investment & Other Income		360	4,364	2,897
Total Revenue	119,883	230,080	4,364	645,359
Expenditures:				
Personal Services	0	0	0	4,608
Operating Expenses	105,197	20,376	44,709	319,429
Total Expenditures	105,197	20,376	44,709	324,037
ENDING BALANCE	<u>14,685</u>	<u>224,390</u>	<u>184,045</u>	<u>505,367</u>
HIGHEST MONTH-ENDING BALANCE	14,685	224,390	225,228	524,482
LOWEST MONTH-ENDING BALANCE	0	14,685	184,045	113,543

AGENCY 16 – DEPARTMENT OF REVENUE

TAX COMMISSIONER:

James Kamm
301 Centennial Mall South
402-471-5729

LEGISLATIVE FISCAL OFFICE:

John Wiemer
402-471-0051
jwiemer@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 111 – Motor Fuel Tax
- Program 112 – Property Tax 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 – Department of Revenue Enforcement Fund (expended in Progs. 102 and 165)
- Fund 21550 – Department of Revenue Property Assessment Division Cash Fund (expended in Prog. 112)
- Fund 21551 – Airline and Carline Cash Fund (expended in Prog. 112)
- Fund 21560 – State Lottery Operation Cash Fund (expended in Prog. 160)
- Fund 21570 – Marijuana and Controlled Substances Tax Administration Cash Fund (expended in Prog. 102)
- Fund 21580 – Waste Reduction and Recycling Incentive Fees Collection Fund (expended in Prog. 102)
- Fund 21590 – Petroleum Release Remedial Action Collection Fund (expended in Prog. 111)
- Fund 21610 – Litter Fee Collection Fund (expended in Prog. 102)
- Fund 21630 – Severance Tax Administration Fund (expended in Prog. 102)
- Fund 21640 – Nebraska Incentives Fund (expended in Prog. 102)

AGENCY 16 - DEPARTMENT OF REVENUE

AGENCY-ADMINISTERED FUNDS (CONT'D.)

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

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	27,596,325	28,395,939	29,124,880	29,704,252
Cash	27,079,712	26,167,305	27,632,477	29,076,730
Federal				
Revolving				
Total Operations	54,676,037	54,563,244	56,757,357	58,780,982
STATE AID:				
General	102,937,152	112,052,688	119,230,317	142,535,687
Cash	273,955,696	299,853,272	314,723,731	363,455,894
Federal				
Total State Aid	376,892,848	411,905,960	433,954,048	505,991,581
TOTAL FUNDS:				
General	130,533,477	140,448,627	148,355,197	172,239,939
Cash	301,035,408	326,020,577	342,356,208	392,532,624
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL EXPENDITURES:	431,568,885	466,469,204	490,711,405	564,772,563
FTEs	388.65	382.04	378.4	413.0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 013: TAX COMMISSIONER

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	172,624	172,422	133,328	145,438
Cash	51,130	48,509	27,506	43,048
Federal				
Revolving				
Total Operations	223,754	220,931	160,834	188,486
FTEs	1.04	1.0	0.7	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 gaming taxes from racetrack casinos (Racing and Gaming Commission), insurance (Dept. of Insurance), liquor (Liquor Control Commission), and some miscellaneous taxes. The Department performs audits of taxpayers to ensure compliance with revenue laws. The Department has several offices in the State as well as a toll-free taxpayer assistance telephone line.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	25,557,772	26,385,529	26,967,916	27,717,187
Cash	1,932,241	2,048,924	2,060,748	2,220,993
Federal				
Revolving				
Total Operations	27,490,013	28,434,453	29,028,664	29,938,180
FTEs	303.02	298.70	295.2	328.5

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 108 – HOMESTEAD EXEMPTION/AID

PROGRAM PURPOSE

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	102,937,152	112,052,688	119,230,317	142,535,687
Cash				
Federal				
Revolving				
Total State Aid:	102,937,152	112,052,688	119,230,317	142,535,687
FTEs	0	0	0	0

PROGRAM III: MOTOR FUEL TAX

PROGRAM PURPOSE

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

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

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,341,998	1,183,840	1,234,434	1,365,438
Federal				
Revolving				
Total Operations	1,341,998	1,183,840	1,234,434	1,365,438
FTEs	16.77	14.35	14.8	17.0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 112: PROPERTY TAX ASSESSMENT

PROGRAM PURPOSE

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

PROGRAM

EXPENDITURES

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,865,929	1,837,988	2,023,637	1,841,627
Cash	256,961	420,280	333,721	603,911
Federal				
Revolving				
Total Operations	2,122,890	2,258,268	2,357,358	2,445,538
FTEs	23.69	25.74	26.3	22.0

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).

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 receives 70% of the 20% tax collected on gambling activities at racetrack casinos.

Beginning in FY25, the Property Tax Credit receives 40% of the 5% tax on net operating revenue of cash devices.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	272,955,049	298,703,645	313,004,238	361,431,434
Federal				
Revolving				
Total State Aid:	272,955,049	298,703,645	313,004,238	361,431,434
FTEs	0	0	0	0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 160: LOTTERY ADMINISTRATION

PROGRAM PURPOSE

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

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	21,202,933	20,067,264	21,702,528	22,021,537
Federal				
Revolving				
Total Operations	21,202,933	20,067,264	21,702,528	22,021,537
FTEs	22.65	22.14	21.9	22.5

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLERS' ASSISTANCE/OPERATIONS

PROGRAM PURPOSE

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

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

The activities of the commission are funded primarily from the Compulsive Gamblers Assistance Fund. The fund receives the first \$500,000, after payment of prizes and operating expenses, from the Nebraska Lottery and another 1% of the money remaining after payment of prizes, operating expenses, and the initial \$500,000 transfer. In addition, the fund receives transfers from the Charitable Gaming Operations Fund provided the Charitable Gaming Operations Fund has available money to cover the transfer amount. This is a quarterly transfer of \$100,000 for an annual total of \$400,000 that began in FY20 and is scheduled to end in statute after FY25. Any money remaining in the Charitable Gaming Operations Fund after the four \$100,000 quarterly transfers not used by the Charitable Gaming Division in its administration and enforcement duties can be transferred to the fund at the direction of the Legislature. The Department of Revenue's Lottery Division is also statutorily required to spend not less than 5% of the lottery's advertising budget on problem gambling prevention, education, and awareness messages. The Gamblers' Assistance Program manages the expenditure of these advertising budget dollars pursuant to a memorandum of understanding. Beginning in FY23, 2.5% of the tax on wagering at Nebraska casinos is credited to the fund. Beginning in FY25, 2.5% of the tax on cash device revenue will also be credited to the fund.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	543,598	706,704	664,826	994,703
Federal				
Revolving				
Total Operations	543,598	706,704	664,826	994,703
FTEs	2.08	2.0	2.0	2.0

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 164: GAMBLERS' ASSISTANCE/AID

PROGRAM PURPOSE

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

A portion of the funds available in the Compulsive Gamblers Assistance Fund is used for these services. Aid for this program also includes an appropriation from the Nebraska Health Care Cash Fund of \$250,000 which is to be used for gamblers assistance programs. Due to the 2.5% of the tax from wagering at casino racetracks credited to the Compulsive Gamblers Assistance Fund starting in FY23, this appropriation from the Nebraska Health Care Cash Fund is planned to expire after FY24 and will be replaced by additional revenue from the wagering at casino racetracks.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	1,000,647	1,149,627	1,719,493	2,024,460
Federal				
Revolving				
Total State Aid	1,000,647	1,149,627	1,719,493	2,024,460
FTEs	0	0	0	0

PROGRAM 164: GAMBLERS' ASSISTANCE TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	1,544,245	1,856,331	2,384,319	3,019,163
Federal				
Revolving				
TOTAL	1,544,245	1,856,331	2,384,319	3,019,163

AGENCY 16 - DEPARTMENT OF REVENUE

PROGRAM 165: CHARITABLE GAMING AND ATHLETIC COMMISSION

PROGRAM PURPOSE

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

With Laws 2019, LB 538, Charitable Gaming began regulating cash devices, a kind of mechanical amusement device capable of awarding cash, cash equivalents, and anything redeemable for cash or equivalents. Each device is required to have a decal to show that the device has properly paid the required fee. Charitable Gaming started collecting the decal fee in December 2019. Per LB 685 (2024), beginning in FY25, Charitable Gaming will collect a 5% tax on net operating revenue of cash devices. 20% of this tax will go to the Charitable Gaming Operations Fund utilized by Program 165 for enforcement of the Mechanical Amusement Device Tax Act and maintenance of the required central server under the Act.

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,750,850	1,691,784	1,608,713	1,827,100
Federal				
Revolving				
Total Operations	1,750,850	1,691,784	1,608,713	1,827,100
FTEs	19.40	18.11	17.4	20.0

AGENCY 16 – DEPARTMENT OF REVENUE
FUND 10000: GENERAL FUND

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

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

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

Beginning in FY25, 2.5% of the tax on cash device revenue will also be credited to the General Fund.

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

FUND SUMMARY **2020-21** **2021-22** **2022-23** **2023-24**

Revenue:				
Charitable Gaming Taxes (net)	3,703,270	4,564,883	4,705,970	4,572,603
Charitable Gaming Fees	84,540	184,070	68,815	183,708
Cigarette Dealer Licenses	16,000	14,500	14,100	16,585
Cigarette Tax (net)	28,142,618	25,031,052	22,181,178	16,544,976
ENDS Tax	0	0	0	668,666
Lodging Tax Administration Fee	220,886	394,650	432,795	466,828
Mechanical Amusement Device Tax (net)	289,685	307,575	323,115	310,100
Music Licensing Agency Tax	190,226	188,594	283,108	315,972
New Markets Jobs Application Fee	0	15,000	30,000	15,000
Pari-mutuel Wagering Tax (net)	125,392	96,083	76,804	42,046
Prepaid Wireless Surcharge	25,490	23,181	21,239	22,747
Uranium Severance Tax	0	0	0	0

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

STATUTORY AUTHORITY: Section 77-5601.

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

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

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

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

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

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	953,558	1,741,354	2,975,353	4,491,606
Revenue:				
Operating Transfers In	1,098,021	1,173,219	1,214,753	1,362,269
Operating Transfers Out	(58,192)	0	0	(4,000,000)
Mechanical Amusement Device Decal Fee (net)	851,770	1,088,250	1,568,000	1,716,500
Miscellaneous	1,144	0	40	0
Interest	17,338	31,807	78,456	135,210
Total Revenue	1,910,081	2,293,276	2,861,249	(786,021)
Expenditures:				
Personal Services	1,121,655	1,013,687	1,324,669	1,523,722
Operating	630	36,263	17,453	14,187
Travel	0	9,327	1,389	3,513
Capital Outlay	0	0	1,485	0
Total Expenditures	1,122,285	1,059,277	1,344,996	1,541,422
ENDING BALANCE	<u>1,741,354</u>	<u>2,975,353</u>	<u>4,491,606</u>	<u>2,164,163</u>
HIGHEST MONTH-ENDING BALANCE	1,741,354	3,181,589	4,568,081	6,346,935
LOWEST MONTH-ENDING BALANCE	777,247	1,638,760	2,923,720	2,164,163

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

STATUTORY AUTHORITY: Section 77-1342.

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	565,079	830,655	655,436	540,885
Revenue:				
3% Collection Fees	134,052	131,043	107,541	120,782
Fleet Tax Fees	329,206	18,775	0	0
Registration, License, and Exam Fees	29,826	39,175	74,930	56,555
Investment Interest	8,520	11,330	11,319	12,749
Misc. Revenues	24,836	48,445	27,478	22,471
Total Revenue	526,440	248,768	221,268	212,557
Expenditures:				
Personal Services	232,901	384,324	279,367	549,206
Operating	27,963	38,017	55,311	56,162
Travel	0	1,646	1,141	1,832
Capital Outlay	0	0	0	0
Total Expenditures	260,864	423,987	335,819	607,200
ENDING BALANCE	<u>830,655</u>	<u>655,436</u>	<u>540,885</u>	<u>146,242</u>
HIGHEST MONTH-ENDING BALANCE	830,655	881,469	631,210	560,103
LOWEST MONTH-ENDING BALANCE	433,500	614,624	423,622	141,267

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,356,701	1,382,203	786,434	1,058,387
Revenue:				
Airline Tax (net of refunds)	846,149	819,658	862,035	817,220
Carline Tax (net of refunds)	3,539,452	2,970,574	2,982,680	2,899,585
Investment Interest	14,541	14,254	21,799	30,906
Operating Transfers Out	(4,374,640)	(4,400,255)	(3,594,561)	(4,048,531)
Total Revenue	25,502	(595,769)	271,953	(300,820)
ENDING BALANCE	<u>1,382,203</u>	<u>786,434</u>	<u>1,058,387</u>	<u>757,567</u>
HIGHEST MONTH-ENDING BALANCE	3,468,130	3,347,597	3,239,494	3,722,504
LOWEST MONTH-ENDING BALANCE	342,772	334,627	371,507	369,742

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	(153,285)	1,680,582	1,647,833	9,982
Revenue:				
Reimbursements Non-government	1,794	6,780	3,984	3,685
Revenue Settlements	2,650	7,200	1,000	36,000
Operating Transfers In	23,000,000	20,000,000	20,000,000	24,000,000
Miscellaneous	11,219	0	0	8
Interest	34,241	32,969	66,740	68,591
Total Revenue	23,049,904	20,046,949	20,071,724	24,108,284
Expenditures:				
Personal Services	1,750,388	1,784,424	1,795,981	1,877,155
Operating	19,428,768	18,187,298	19,797,521	20,125,532
Travel	18,012	25,272	50,034	16,273
Capital Outlay	18,869	82,704	66,039	13,607
Total Expenditures	21,216,037	20,079,698	21,709,575	22,032,567
ENDING BALANCE	<u>1,680,582</u>	<u>1,647,833</u>	<u>9,982</u>	<u>2,085,699</u>
HIGHEST MONTH-ENDING BALANCE	4,046,852	3,027,871	4,508,89	4,874,487
LOWEST MONTH-ENDING	1,205,327	1,063,057	9,982	1,193,415

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

STATUTORY AUTHORITY: Section 77-4310.03.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	194,813	255,453	239,004	316,008
Revenue:				
Taxes	62,741	20,439	74,174	(28,593)
Interest	2,571	2,864	4,608	6,119
Other Licenses/Permits	(82)	(38,101)	38	54
Total Revenue	65,230	(14,798)	78,820	(22,420)
Expenditures:				
Personal Services	4,590	1,651	1,816	965
Total Expenditures	4,590	1,651	1,816	965
ENDING BALANCE	<u>255,453</u>	<u>239,004</u>	<u>316,008</u>	<u>292,623</u>
HIGHEST MONTH-ENDING BALANCE	261,497	264,041	316,008	301,610
LOWEST MONTH-ENDING BALANCE	112,180	156,460	164,239	197,234

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

STATUTORY AUTHORITY: Section 81-15,165.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	64,288	45,975	58,917	25,084
Revenue:				
Operating Transfers In	180,000	180,000	120,000	120,000
Interest	585	609	952	862
Total Revenue	180,585	180,609	120,952	120,862
Expenditures:				
Personal Services	130,308	159,732	147,028	119,379
Operating	68,590	7,935	7,757	8,767
Total Expenditures	198,898	167,667	154,785	128,146
ENDING BALANCE	<u>45,975</u>	<u>58,917</u>	<u>25,084</u>	<u>17,800</u>
HIGHEST MONTH-ENDING BALANCE	64,979	70,790	70,390	62,872
LOWEST MONTH-ENDING BALANCE	4,947	22,577	17,978	13,245

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	34,538	14,669	50,880	43,448
Revenue:				
Operating Transfers In	50,000	100,000	50,000	50,000
Interest	410	399	689	849
Total Revenue	50,410	100,399	50,689	50,849
Expenditures:				
Personal Services	70,279	64,188	58,121	55,156
Total Expenditures	70,279	64,188	58,121	55,156
ENDING BALANCE	<u>14,669</u>	<u>50,880</u>	<u>43,448</u>	<u>39,141</u>
HIGHEST MONTH-ENDING BALANCE	46,781	53,435	55,643	56,601
LOWEST MONTH-ENDING BALANCE	3,201	7,688	9,050	12,260

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

STATUTORY AUTHORITY: Section 81-1561.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	9,881	13,934	14,541	2,712
Revenue:				
Operating Transfers In	90,000	190,000	20,000	40,000
Interest	148	235	257	269
Total Revenue	90,148	190,235	20,257	40,269
Expenditures:				
Personal Services	29,670	40,022	31,012	20,288
Operating	56,425	149,606	1,074	4,973
Total Expenditures	86,095	189,628	32,086	25,261
ENDING BALANCE	<u>13,934</u>	<u>14,541</u>	<u>2,712</u>	<u>17,720</u>
HIGHEST MONTH-ENDING BALANCE	17,309	59,396	23,632	22,103
LOWEST MONTH-ENDING BALANCE	2,827	3,576	2,712	3,185

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	79,892	93,216	107,893	117,552
Revenue:				
Severance Tax	17,084	30,447	30,917	26,607
Interest	1,274	1,431	2,305	2,806
Total Revenue	18,358	31,878	33,222	29,413
Expenditures:				
Personal Services	5,034	17,201	23,563	47,700
Total Expenditures	5,034	17,201	23,563	47,700
ENDING BALANCE	<u>93,216</u>	<u>107,893</u>	<u>117,552</u>	<u>99,265</u>
HIGHEST MONTH-ENDING BALANCE	93,217	107,893	117,552	119,970
LOWEST MONTH-ENDING BALANCE	79,870	93,511	105,620	99,265

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

STATUTORY AUTHORITY: Section 72-2501.

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

PERMITTED USES: Administration of incentive programs.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	51,236	102,818	115,641	185,457
Revenue:				
Application Fees	293,500	279,600	249,520	240,750
Interest	1,886	2,761	3,740	6,729
Total Revenue	295,386	282,361	253,260	247,479
Expenditures:				
Personal Services	243,804	269,538	183,444	251,877
Total Expenditures	243,804	269,538	183,444	251,877
ENDING BALANCE	<u>102,818</u>	<u>115,641</u>	<u>185,457</u>	<u>181,059</u>
HIGHEST MONTH-ENDING BALANCE	250,686	367,690	280,562	364,480
LOWEST MONTH-ENDING BALANCE	48,435	88,344	116,392	181,059

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

STATUTORY AUTHORITY: Section 77-3,110.

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

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,360	64,941	1,192	1,217
Revenue:				
Sale of Publications	5,173	(5,000)	0	0
Interest	670	751	25	32
Operating Transfers In	59,500	0	0	0
Total Revenue	65,343	(4,249)	25	32
Expenditures:				
Personal Services	1,762	0	0	0
Operating	0	59,500	0	0
Total Expenditures	1,762	59,500	0	0
ENDING BALANCE	<u>64,941</u>	<u>1,192</u>	<u>1,217</u>	<u>1,249</u>
HIGHEST MONTH-ENDING BALANCE	64,942	65,093	1,217	1,249
LOWEST MONTH-ENDING BALANCE	1,487	1,138	1,193	1,220

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

STATUTORY AUTHORITY: Section 9-1,101.

REVENUE SOURCES: Except for the 5% tax on cash devices as a result of Laws 2024, LB 685, Forty percent of taxes collected under the acts the Charitable Gaming Division of the Department of Revenue is responsible for are available for administering and enforcing the acts; the remaining sixty percent is transferred to the General Fund. Under Laws 2024, LB 685, beginning in FY25, Charitable Gaming will collect a 5% tax on net operating revenue of cash devices under the Mechanical Amusement Device Tax Act. 20% of this tax will go to this Fund for enforcement of the Act and maintenance of the required central server under the Act.

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

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

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

An annual transfer of \$50,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund was increased to \$100,000 by Laws 2018, LB 945. Laws 2019, LB 298 increased the transfer to \$400,000, to occur in quarterly increments of \$100,000, for FY20 and FY21. Laws 2021, LB 384 continued this quarterly transfer until the end of FY 23. Laws 2023, LB 818 again continued the transfer through FY25. Any money remaining in the Charitable Gaming Operations Fund after the four \$100,000 quarterly transfers not used by the Charitable Gaming Division in its administration and enforcement duties can be transferred to the General Fund and the Compulsive Gamblers Assistance Fund at the direction of the Legislature.

Laws 2024, LB 1413 established additional transfers of \$7 million in FY24 and \$1.5 million in FY25 from this Fund to the General Fund.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,527,978	3,168,580	4,514,499	6,024,268
Revenue:				
Charitable Gaming Taxes	6,179,675	7,615,417	7,817,279	7,636,899
Charitable Gaming Fees	60,012	61,890	34,695	65,355
Interest	44,739	60,677	119,319	180,165
Fines, Forfeits, & Penalties	0	0	0	0
Misc. Revenue	5,965	(1,671)	674	(891)
Operating Transfers Out	(4,106,472)	(4,964,883)	(5,105,970)	(11,972,603)
Total Revenue	2,183,919	2,771,430	2,865,997	(4,091,075)
Expenditures:				
Personal Services	1,165,393	1,142,274	1,101,710	1,109,299
Operating	277,339	230,037	178,920	281,377
Travel	46,431	51,557	66,599	80,765
Capital Outlay	54,154	1,643	8,999	6,646
Total Expenditures	1,543,317	1,425,511	1,356,228	1,478,087
ENDING BALANCE	<u>3,168,580</u>	<u>4,514,499</u>	<u>6,024,268</u>	<u>455,106</u>
HIGHEST MONTH-ENDING BALANCE	3,669,637	5,452,973	6,783,996	8,043,935
LOWEST MONTH-ENDING BALANCE	2,491,080	3,539,550	4,880,143	455,106

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

STATUTORY AUTHORITY: Section 77-4025.

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

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

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

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	368,600	1,262,218	3,909,290	6,548,568
Revenue:				
Tobacco Products Tax	9,927,971	9,715,134	9,613,596	9,477,471
Tobacco Products License Fees	500	500	675	1,689
Interest	46,308	59,090	141,834	236,546
Operating Transfers Out	(9,000,000)	(7,000,000)	(7,000,000)	(15,000,000)
Total Revenue	974,779	2,774,724	2,756,105	(5,284,294)
Expenditures:				
Personal Services	79,847	124,916	111,655	138,344
Operating	1,314	1,948	1,489	5,529
Travel	0	788	3,683	6,699
Total Expenditures	81,161	127,652	116,827	150,572
ENDING BALANCE	<u>1,262,218</u>	<u>3,909,290</u>	<u>6,548,568</u>	<u>1,113,702</u>
HIGHEST MONTH-ENDING BALANCE	5,448,382	6,515,715	9,011,43	11,915,921
LOWEST MONTH-ENDING	1,262,218	2,205,280	4,861,880	1,113,702

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	382,601	234,024	461,627	312,803
Revenue:				
Federal Grant	0	4,822	2,778	5,061
Interest	5,123	4,980	9,311	9,180
Operating Transfers In	1,128,702	1,347,588	1,021,147	1,400,000
Total Revenue	1,133,825	1,357,390	1,033,236	1,414,241
Expenditures:				
Personal Services	1,176,604	1,011,152	1,062,532	1,140,547
Operating	103,347	108,467	108,567	166,183
Travel	2,451	10,168	10,961	12,552
Capital Outlay	0	0	0	0
Total Expenditures	1,282,402	1,129,787	1,182,060	1,319,282
ENDING BALANCE	<u>234,024</u>	<u>461,627</u>	<u>312,803</u>	<u>407,762</u>
HIGHEST MONTH-ENDING BALANCE	390,895	475,466	490,787	407,762
LOWEST MONTH-ENDING BALANCE	233,894	250,715	312,803	311,495

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

STATUTORY AUTHORITY: Section 9-1006.

REVENUE SOURCES:

The fund receives revenue from several sources, including:

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

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	575,949	930,365	1,041,930	1,008,488
Revenue:				
Casino Gaming Taxes	0	0	240,887	494,171
Interest	10,622	15,019	22,463	23,970
Operating Transfers In	1,637,966	1,702,878	1,837,528	1,823,974
Misc. Revenue	72	0	0	0
Total Revenue	1,648,660	1,717,897	2,100,878	2,342,115
Expenditures:				
Personal Services	161,167	165,895	170,633	180,802
Operating	381,732	539,402	490,365	810,734
Travel	698	1,407	3,829	3,168
Contractual Aid	750,647	899,628	1,469,493	1,774,460
Total Expenditures	1,294,244	1,606,332	2,134,320	2,769,164
ENDING BALANCE	<u>930,365</u>	<u>1,041,930</u>	<u>1,008,488</u>	<u>581,439</u>
HIGHEST MONTH-ENDING BALANCE	981,420	1,354,374	1,353,914	1,253,948
LOWEST MONTH-ENDING BALANCE	348,150	657,358	659,696	433,233

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, event fees, and license fees assessed.

The commission sets the fees within a statutorily given range.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	297,652	226,474	156,193	155,104
Revenue:				
Retailers Sales & Use Tax	1,703	(1,703)	0	1,922
Athletic Tax	12,441	23,186	106,964	31,983
Entertainment Tax	0	6,500	0	5,000
Event and License Fees	9,795	14,810	15,785	11,640
Interest	4,116	2,965	3,275	3,276
Misc. Revenue	209	340	470	538
Total Revenue	28,264	46,098	126,494	54,359
Expenditures:				
Personal Services	88,283	99,601	111,939	107,715
Operating	9,228	12,637	10,726	10,175
Travel	1,931	4,141	4,918	5,941
Capital Outlay	0	0	0	0
Total Expenditures	99,442	116,379	127,583	123,831
ENDING BALANCE	<u>226,474</u>	<u>156,193</u>	<u>155,104</u>	<u>85,632</u>
HIGHEST MONTH-ENDING BALANCE	288,613	215,863	184,078	146,813
LOWEST MONTH-ENDING BALANCE	226,446	156,165	115,678	85,632

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.

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

Under Laws 2024, LB 685, beginning in FY25, 40% of the 5% tax on net operating revenue of cash devices under the Mechanical Amusement Device Tax Act will go into this Fund.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	6,380,460	7,448,875	7,032,767	17,223,911
Revenue:				
Casino Gaming Taxes	0	0	6,744,829	13,836,773
Operating Transfers In	272,000,000	297,000,000	310,000,000	360,000,000
Misc. Adjustments	952,303	215,932	4,664,315	444,316
Interest	1,071,161	1,071,605	1,786,238	2,870,991
Total Revenue	274,023,464	298,287,537	323,195,382	377,152,080
Expenditures:				
Aid to Local Governments	272,955,049	298,703,645	313,004,238	361,431,434
Total Expenditures	272,955,049	298,703,645	313,004,238	361,431,434
ENDING BALANCE	<u>7,448,875</u>	<u>7,032,767</u>	<u>17,223,911</u>	<u>32,944,557</u>
HIGHEST MONTH-ENDING BALANCE	279,504,620	304,706,872	320,230,244	384,376,165
LOWEST MONTH-ENDING BALANCE	5,210,141	5,543,162	8,222,838	18,648,835

AGENCY 18 – DEPARTMENT OF AGRICULTURE

DIRECTOR: Sherry Vinton
245 Fallbrook Blvd
Suite 200
Lincoln, NE 68521

**LEGISLATIVE
FISCAL OFFICE:** Clint Verner
402-471-0056
cverner@leg.ne.gov

AGENCY DESCRIPTION

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

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

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

AGENCY BUDGET PROGRAMS

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

AGENCY-ADMINISTERED FUNDS

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

AGENCY 18 DEPARTMENT OF AGRICULTURE

- Fund 21800 – Agricultural Products Marketing Information Cash Fund (expended in Progs. 027 and 564)
- Fund 21810 – Pure Milk Cash Fund (expended in Progs. 027 and 057)
- Fund 21815 - Nebraska Hemp Program Fund
- 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	5,960,405	5,838,784	6,359,547	6,682,811
Cash	7,550,141	8,462,098	8,620,859	8,713,919
Federal	2,677,685	2,912,837	2,589,179	2,920,884
Revolving	251,912	286,101	167,803	196,574
Total Operations	16,440,143	17,499,820	17,737,388	18,514,188
STATE AID:				
General	660,060	1,032,237	404,849	1,105,688
Cash	71,322	0	0	
Federal	894,818	1,168,740	8,412,349	3,794,939
Total State Aid	1,626,200	2,200,977	8,817,198	4,900,627
TOTAL FUNDS:				
General	6,620,465	6,871,021	6,764,396	7,788,499
Cash	7,621,463	8,462,098	8,620,859	8,713,919
Federal	3,572,503	4,081,577	11,001,528	6,715,823
Revolving	251,912	286,101	167,803	196,574
TOTAL EXPENDITURES:	18,066,343	19,700,797	26,554,586	23,414,815
FTEs	148.7	139.29	137.7	139.61

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	5,960,405	5,838,784	6,359,547	6,682,811
Cash	7,550,141	8,462,098	8,620,859	8,713,915
Federal	2,677,685	2,912,837	2,589,179	2,920,884
Revolving	251,912	286,101	167,803	196,574
Total Operations	16,440,143	17,499,820	17,737,388	18,514,188
STATE AID:				
General	660,060	1,032,237	404,849	1,105,688
Cash	71,322			
Federal	894,818	1,168,740	8,412,349	3,794,939
Total State Aid	1,626,200	2,200,977	8,817,198	4,900,627
TOTAL FUNDS:				
General	6,620,465	6,871,021	6,764,396	7,788,499
Cash	7,621,463	8,462,098	8,620,859	8,713,919
Federal	3,572,503	4,081,577	11,001,528	6,715,823
Revolving	0	286,101	167,803	196,574
TOTAL EXPENDITURES:	18,066,343	19,700,797	26,554,586	23,414,815
FTEs	0	0	0	0

AGENCY 18 DEPARTMENT OF AGRICULTURE

PROGRAM 027: ADMINISTRATION/SHARED SERVICES/OPERATIONS

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,944,423	1,716,798	1,359,886	1,671,231
Cash	940,538	1,092,484	1,043,457	1,213,201
Federal	237,566	245,921	195,011	247,869
Revolving	251,912	286,101	167,803	196,574
Total Operations	3,374,439	3,341,305	2,766,157	3,328,875
FTEs	27.97	24.89	23.22	22.9

PROGRAM 027: ADMINISTRATION/SHARED SERVICES/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General		294,777	292,969	172,819
Cash				
Federal				
Total State Aid		294,777	292,969	172,819
FTEs	0.00	0.00	0.00	0.00

AGENCY 18 DEPARTMENT OF AGRICULTURE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
TOTAL FUNDS:				
General	1,944,423	2,011,575	1,652,855	1,844,050
Cash	940,538	1,092,484	1,043,457	1,213,201
Federal	237,566	245,921	195,011	247,869
Revolving	251,912	286,101	167,803	196,574
TOTAL	3,374,439	3,636,082	3,059,126	3,501,694

PROGRAM 057: FOOD SAFETY AND CONSUMER PROTECTION

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,430,180	1,576,111	1,694,881	1,723,179
Cash	2,105,248	2,202,382	2,257,964	2,108,050
Federal	328,538	195,066	200,861	197,086
Revolving				
Total Operations	3,863,966	3,973,559	4,153,706	4,028,314
FTEs	43.01	40.99	38.84	41.71

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/OPERATIONS

PROGRAM PURPOSE

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

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	2,271,772	2,004,255	2,327,336	2,335,391
Cash	3,857,401	3,981,911	4,342,545	4,291,596
Federal	1,819,167	2,032,663	1,739,640	1,819,911
Revolving				
Total Operations	7,948,340	8,018,829	8,409,521	8,446,898
FTEs	69.78	64.88	63.67	65.37

PROGRAM 063: ANIMAL AND PLANT HEALTH PROTECTION/AID

PROGRAM PURPOSE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	660,060	737,460	111,862	930,496
Cash				
Federal			2,000,000	
Revolving				
Total State Aid	660,060	737,460	2,111,862	930,496
FTEs	0.00	0.00	0.00	0.00

AGENCY 18 – DEPARTMENT OF AGRICULTURE

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

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	2,931,832	2,741,715	2,439,197	3,265,887
Cash	3,857,401	3,981,911	4,342,545	4,291,596
Federal	1,819,167	2,032,663	3,740,805	1,819,911
Revolving				
TOTAL	8,608,400	8,756,289	10,522,547	9,377,394

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT/OPERATIONS

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,164,060	1,220,050	977,444	953,010
Cash	835,281	1,547,815	977,412	1,101,072
Federal	550,742	845,646	453,668	656,019
Revolving				
Total Operations	2,550,083	3,613,511	2,408,524	2,710,101
FTEs	7.96	8.53	11.98	9.63

AGENCY 18 – DEPARTMENT OF AGRICULTURE

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT/AID

PROGRAM PURPOSE

The aid portion of Agriculture Promotion and Development is tasked with ARPA grant distribution and USDA aid programs, such as the Specialty Crop Multi-State Program.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General			18	2,373
Cash	71,322			
Federal	894,818	1,168,740	6,412,349	3,794,939
Total State Aid	966,140	1,168,740	6,412,367	3,797,312
FTEs	0.00	0.00	0.00	0.00

PROGRAM 564: AGRICULTURE PROMOTION AND DEVELOPMENT TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
TOTAL FUNDS:				
General	1,164,060	1,220,050	977,462	955,383
Cash	906,604	1,547,815	977,412	1,101,072
Federal	1,445,560	2,014,386	6,866,016	4,450,957
Revolving	0	0	0	0
TOTAL	3,516,224	4,782,251	8,820,890	6,507,412

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

STATUTORY AUTHORITY: Section 2-958.

REVENUE SOURCES: Pesticide registration fee, \$30.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	165,451	265,011	342,613	283,013
Revenue:				
Fee revenue/Sales	429,485	425,943	422,259	417,927
Interest/miscellaneous	4,545	4,817	7,471	7,203
Transfers out	0	(5,000)	(5,000)	0
Total Revenue	434,030	425,760	424,730	425,130
Expenditures:				
Personal Services	282,479	268,112	392,931	392,831
Operating	51,991	80,046	91,499	91,499
Total Expenditures	334,470	348,158	484,430	449,634
ENDING BALANCE	<u>265,011</u>	<u>342,613</u>	<u>283,013</u>	<u>258,509</u>
HIGHEST MONTH-ENDING BALANCE:	465,116	465,593	470,134	406,269
LOWEST MONTH-ENDING BALANCE:	144,253	158,638	206,783	122,753

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	9	1	1	1
Revenue:				
Fee revenue				
Interest	0	0	0	0
Total Revenue	0	0	0	0
Expenditures:				
Personal Services				
Operating	9			
Total Expenditures	9	0	0	0
ENDING BALANCE	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
HIGHEST MONTH-ENDING BALANCE:	9	1	1	1
LOWEST MONTH-ENDING BALANCE:	1	1	1	1

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

STATUTORY AUTHORITY: Section 2-2705.01.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,469	2,414	4,732	5,963
Revenue:				
Fee revenue	1,000	2,300	1,150	850
Interest/miscellaneous	20	33	95	130
Total Revenue	1,020	2,333	1,245	980
Expenditures:				
Operating	76	16	14	4
Total Expenditures	76	16	14	4
ENDING BALANCE	<u>2,414</u>	<u>4,732</u>	<u>5,963</u>	<u>6,939</u>
HIGHEST MONTH-ENDING BALANCE:	1,564	3,832	4,813	6,089
LOWEST MONTH-ENDING BALANCE:	1,466	1,566	3,837	4,823

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

STATUTORY AUTHORITY: Section 81-201.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,100	8,703	10,988	12,465
Revenue:				
Fee revenue	13,640	8,656	6,871	11,595
Interest/miscellaneous	95	143	253	419
Total Revenue	13,735	8,799	7,124	12,014
Expenditures:				
Personal Services				
Operating	9,132	6,514	5,647	2,875
Total Expenditures	9,132	6,514	5,647	2,875
ENDING BALANCE	<u>8,703</u>	<u>10,988</u>	<u>12,465</u>	<u>21,581</u>
HIGHEST MONTH-ENDING BALANCE:	8,410	11,006	12,721	21,592
LOWEST MONTH-ENDING BALANCE:	3,207	7,689	11,700	13,646

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	134,428	121,157	240,958	187,165
Revenue:				
Fee revenue	275,379	510,220	417,595	414,538
Interest/miscellaneous	10,752	3,449	5,543	4,784
Total Revenue	286,131	513,669	423,138	419,322
Expenditures:				
Operating	299,402	393,899	476,931	457,458
Total Expenditures	299,402	393,899	476,931	457,458
ENDING BALANCE	<u>121,157</u>	<u>240,958</u>	<u>187,165</u>	<u>149,029</u>
HIGHEST MONTH-ENDING BALANCE:	203,251	339,798	346,998	293,338
LOWEST MONTH-ENDING BALANCE:	50,904	52,579	110,393	55,716

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

STATUTORY AUTHORITY: Section 54-857.

REVENUE SOURCES:

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	99,975	188,749	198,703	234,065
Revenue:				
Fee revenue	948,769	1,016,250	1,119,314	1,100,956
Interest/miscellaneous	155,460	4,803	8,094	11,272
Total Revenue	1,104,229	1,021,053	1,127,408	1,112,227
Expenditures:				
Operating	1,015,455	1,011,100	1,092,046	1,120,889
Total Expenditures	1,015,455	1,011,100	1,092,046	1,120,889
ENDING BALANCE	<u>188,749</u>	<u>198,703</u>	<u>234,065</u>	<u>225,404</u>
HIGHEST MONTH-ENDING BALANCE:	339,951	463,648	576,462	514,786
LOWEST MONTH-ENDING BALANCE:	2,340	93,935	174,504	111,666

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	16,921	83,555	224,174	301,734
Revenue:				
Fee revenue	545,964	529,314	487,644	523,934
Interest/miscellaneous	13,514	4,023	8,773	14,093
Total Revenue	559,478	533,337	496,417	538,027
Expenditures:				
Operating	492,845	392,718	418,857	526,880
Total Expenditures	492,845	392,718	418,857	526,880
ENDING BALANCE	<u>83,555</u>	<u>224,174</u>	<u>301,734</u>	<u>312,881</u>
HIGHEST MONTH-ENDING BALANCE:	309,921	344,891	495,529	564,209
LOWEST MONTH-ENDING BALANCE:	83,500	224,174	301,734	312,881

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	105,473	138,134	106,140	33,257
Revenue:				
Fee revenue	100,747	83,157	84,635	99,016
Interest/miscellaneous	9,778	9,767	10,215	8,981
Total Revenue	110,525	92,924	94,850	107,997
Expenditures:				
Personal Services				
Operating	77,864	124,917	167,733	118,872
Total Expenditures	77,864	124,917	167,733	118,872
ENDING BALANCE	<u>138,134</u>	<u>106,140</u>	<u>33,257</u>	<u>22,382</u>
HIGHEST MONTH-ENDING BALANCE:	171,936	163,110	143,718	69,091
LOWEST MONTH-ENDING BALANCE:	131,006	106,140	33,257	22,382

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	25,087	14,063	12,346	3,510
Revenue:				
Fee revenue	139,113	57,850	102,845	125,196
Interest/miscellaneous	184	61	463	740
Total Revenue	139,297	57,911	103,308	125,936
Expenditures:				
Operating	150,321	59,628	112,145	94,134
Total Expenditures	150,321	59,628	112,145	94,134
ENDING BALANCE	<u>14,063</u>	<u>12,346</u>	<u>3,510</u>	<u>41,974</u>
HIGHEST MONTH-ENDING BALANCE:	38,477	12,346	41,691	46,595
LOWEST MONTH-ENDING BALANCE:	1,403	2,395	3,510	10,426

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,210	3,034	4,063	3,674
Revenue:				
Fee revenue	800	1,000	400	400
Interest/miscellaneous	39	48	86	71
Total Revenue	839	1,048	486	471
Expenditures:				
Operating	15	19	875	2,377
Total Expenditures	15	19	875	2,377
ENDING BALANCE	<u>3,034</u>	<u>4,063</u>	<u>3,674</u>	<u>1,768</u>
HIGHEST MONTH-ENDING BALANCE:	2,949	4,063	4,221	4,094
LOWEST MONTH-ENDING BALANCE:	2,425	3,149	3,667	1,745

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	219	197	126	15
Revenue:				
Fee revenue		150		150
Interest/miscellaneous	3	3	1	2
Total Revenue	3	153	1	152
Expenditures:				
Operating	26	224	113	4
Total Expenditures	26	224	113	4
ENDING BALANCE	<u>197</u>	<u>126</u>	<u>15</u>	<u>163</u>
HIGHEST MONTH-ENDING BALANCE:	219	347	66	165
LOWEST MONTH-ENDING BALANCE:	197	126	14	15

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	177,662	264,251	212,011	174,955
Revenue:				
Fee revenue	1,022,769	982,401	1,022,802	1,114,215
Interest/miscellaneous	8,130	10,698	11,966	15,125
Intergovernmental Revenues		14,500	17,000	11,400
Total Revenue	1,030,899	1,007,599	1,051,768	1,140,740
Expenditures:				
Operating	944,310	1,059,839	1,088,824	1,088,658
Total Expenditures	944,310	1,059,839	1,088,824	1,088,658
ENDING BALANCE	<u>264,251</u>	<u>212,011</u>	<u>174,955</u>	<u>226,965</u>
HIGHEST MONTH-ENDING BALANCE:	783,804	786,568	771,134	799,398
LOWEST MONTH-ENDING BALANCE:	262,426	211,851	174,795	226,734

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21780: NEBRASKA SEED ADMINISTRATIVE CASH FUND
 EXPENDED IN PROGRAM 063**

STATUTORY AUTHORITY: Section 81-2,147.11.

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

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	100,748	145,508	163,010	182,278
Revenue:				
Fee revenue	51,369	50,170	53,305	50,175
Interest/miscellaneous	1,013	2,282	3,762	4,887
Total Revenue	52,382	52,452	57,067	55,062
Expenditures by Program:				
Personal Services	5,019	20,504	26,682	
Operating	2,602	15,447	11,117	52,897
Total Expenditures	7,621	35,951	37,799	52,897
ENDING BALANCE	<u>145,509</u>	<u>163,010</u>	<u>182,278</u>	<u>184,444</u>
HIGHEST MONTH-ENDING BALANCE:	147,247	174,303	198,346	204,848
LOWEST MONTH-ENDING BALANCE:	26,200	136,172	155,756	170,705

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	442,825	401,102	327,847	208,966
Revenue:				
Fee revenue	392,052	370,836	404,414	419,171
Interest/miscellaneous	38,298	32,009	69,161	121,057
Total Revenue	430,350	402,845	473,575	540,229
Expenditures:				
Animal and Plant Health (063)	472,073	476,100	592,456	603,969
Total Expenditures	472,073	476,100	592,456	603,969
ENDING BALANCE	<u>401,102</u>	<u>327,847</u>	<u>208,966</u>	<u>145,225</u>
HIGHEST MONTH-ENDING BALANCE:	406,886	406,359	317,473	214,310
LOWEST MONTH-ENDING BALANCE:	314,869	327,015	158,006	58,773

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	11,379	49,903	43,665	52,657
Revenue:				
Fee revenue	22,416	21,890	40,698	61,090
Interest/miscellaneous	43,070	769	1,198	1876
Total Revenue	65,486	22,659	41,896	62,966
Expenditures:				
Operations	26,962	28,898	32,904	30,935
Total Expenditures	26,962	28,898	32,904	30,935
ENDING BALANCE	<u>49,903</u>	<u>43,665</u>	<u>52,657</u>	<u>84,688</u>
HIGHEST MONTH-ENDING BALANCE:	70,104	59,796	68,229	99,654
LOWEST MONTH-ENDING BALANCE:	10,000	43,659	37,264	51,352

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21810: PURE MILK CASH FUND
EXPENDED IN PROGRAMS 027 & 057

STATUTORY AUTHORITY: Section 2-3976.

REVENUE SOURCES:

- Milk processing plant, annual fees: \$100-\$1,000.
- Receiving station fee: \$200.
- Plant fabricating fee: \$300.
- Milk distributor fee: 150.
- Transfer station: \$100
- Milk tank truck cleaning facility: \$100
- Bulk milk hauler: \$25
- Field representative: \$25
- Inspection fees: Raw milk - \$.0128/cwt; Milk produced by a milk plant: \$.0128cwt; Components of milk processed at a milk plant: .0064/cwt.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	33,762	73,057	45,440	48,018
Revenue:				
Fee revenue	270,548	261,496	262,835	263,703
Interest/miscellaneous	637	984	1,526	2,089
Total Revenue	271,185	262,480	264,361	265,792
Expenditures:				
Operations	231,890	290,097	261,783	267,314
Total Expenditures	231,890	290,097	261,783	267,314
ENDING BALANCE	<u>73,057</u>	<u>45,440</u>	<u>48,018</u>	<u>46,496</u>
HIGHEST MONTH-ENDING BALANCE:	73,613	94,698	67,451	72,862
LOWEST MONTH-ENDING BALANCE:	24,946	45,440	43,420	46,496

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	41,713	56,232	25,977	50,659
Revenue:				
Fee revenue	118,575	73,335	52,170	42,975
Interest/miscellaneous	1,556	1,026	1,101	1,381
Total Revenue	120,131	74,361	53,271	44,356
Expenditures:				
Operations	105,611	104,616	28,589	27,637
Total Expenditures	105,611	104,616	28,589	27,637
ENDING BALANCE	<u>56,232</u>	<u>25,977</u>	<u>50,659</u>	<u>67,378</u>
HIGHEST MONTH-ENDING BALANCE:	69,533	96,750	20,659	67,378
LOWEST MONTH-ENDING BALANCE:	33,734	25,977	14,227	46,743

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	198,521	205,343	138,622	140,964
Revenue:				
Fee revenue	756,805	786,682	794,270	771,227
Interest/miscellaneous	3,779	3,347	3,359	6,026
Total Revenue	760,584	790,029	797,629	777,253
Expenditures:				
Operations	753,762	856,750	795,286	764,590
Total Expenditures	753,762	856,750	795,286	764,590
ENDING BALANCE	<u>205,343</u>	<u>138,622</u>	<u>140,964</u>	<u>153,627</u>
HIGHEST MONTH-ENDING BALANCE:	278,553	247,387	175,165	193,439
LOWEST MONTH-ENDING BALANCE:	203,842	140,371	129,671	132,458

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	143,514	179,674	85,430	103,225
Revenue:				
Fee revenue	71,314	90,022	71,767	80,592
Interest/miscellaneous	2,854	2,319	2,245	3,820
Total Revenue	74,168	92,341	74,012	84,412
Expenditures:				
Operations	38,009	186,585	56,217	56,957
Total Expenditures	38,009	186,585	56,217	56,957
ENDING BALANCE	<u>179,674</u>	<u>85,430</u>	<u>103,225</u>	<u>130,681</u>
HIGHEST MONTH-ENDING BALANCE:	206,501	193,510	115,267	157,393
LOWEST MONTH-ENDING BALANCE:	179,125	85,430	94,371	130,680

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	11,690	12,548	14,178	13,252
Revenue:				
Fee revenue	4,402	3,430	2,820	3,323
Interest/miscellaneous	207	197	311	307
Total Revenue	4,609	3,627	3,131	3,630
Expenditures:				
Operations	3,751	1,997	4,056	9,157
Total Expenditures	3,751	1,997	4,056	9,157
ENDING BALANCE	<u>12,548</u>	<u>14,178</u>	<u>13,252</u>	<u>7,726</u>
HIGHEST MONTH-ENDING BALANCE:	14,712	14,406	16,194	13,409
LOWEST MONTH-ENDING BALANCE:	11,890	12,261	13,252	7,726

**AGENCY 18 – DEPARTMENT OF AGRICULTURE
 FUND 21870: WEIGHTS AND MEASURES ADMINISTRATIVE FUND
 EXPENDED IN PROGRAM 057**

STATUTORY AUTHORITY: Section 89-1,100.

REVENUE SOURCES: One time permit fees and laboratory testing fees, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices, and meters. NDA may set fees based on program fund appropriations. Fee revenue shall not be greater than 107% of program fund appropriations and the year-end cash balance shall not be greater than 17% of the program cash fund appropriation.

PERMITTED USES: Defray the costs associated with administering sections 89-183 to 89-1,103 of the Weights and Measures Act.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	620,572	559,315	424,431	263,580
Revenue:				
Fee revenue	1,058,242	1,061,705	1,048,209	1,192,272
Interest/miscellaneous	14,510	13,604	16,835	18,471
Total Revenue	1,072,752	1,075,309	1,065,044	1,210,743
Expenditures:				
Operations	1,134,009	1,210,194	1,225,894	1,082,659
Total Expenditures	1,134,009	1,210,194	1,225,894	1,082,659
ENDING BALANCE	<u>559,315</u>	<u>424,431</u>	<u>263,580</u>	<u>391,664</u>
HIGHEST MONTH-ENDING BALANCE:	1,214,531	1,209,312	1,047,691	1,000,141
LOWEST MONTH-ENDING BALANCE:	560,737	425,111	264,389	392,289

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,709	2,460	2,486	10,162
Revenue:				
Fee revenue	721		7,575	15,149
Interest/miscellaneous	41	36	101	272
Total Revenue	762	36	7,676	15,421
Expenditures:				
Operating	13	10		17,631
Total Expenditures	13	10	0	17,631
ENDING BALANCE	<u>2,460</u>	<u>2,486</u>	<u>10,162</u>	<u>7,952</u>
HIGHEST MONTH-ENDING BALANCE:	6,811	2,486	10,162	14,741
LOWEST MONTH-ENDING BALANCE:	2,437	2,458	2,489	6,618

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	0	0
Revenue:				
Fee revenue				
Interest				
Total Revenue	0	0	0	0
Expenditures:				
Personal Services				
Operating				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE				
LOWEST MONTH-ENDING BALANCE				

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21950: BUFFER STRIP INCENTIVE CASH FUND
EXPENDED IN PROGRAM 063

STATUTORY AUTHORITY: Section 2-5106.

REVENUE SOURCES: From the fee of \$160 for each pesticide registered, \$50 is earmarked for the Buffer Strip Incentive Cash Fund (2-2634).

PERMITTED USES: Maintain the buffer strip program and to pay for expenses related to the program, including necessary expenses in carrying out the Buffer Strip Act. The annual cost of administering the buffer strip program shall not exceed 10% of the total annual proceeds credited to the Buffer Strip Incentive Fund.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	309,045	516,656	501,876	492,233
Revenue:				
Fee revenue	849,480	707,120	699,900	690,100
Interest/miscellaneous	27,299	9,408	13,341	15,660
Total Revenue	876,779	716,528	713,241	705,760
Expenditures:				
Operating	669,168	731,308	722,884	726,489
Total Expenditures	669,168	731,308	722,884	726,489
ENDING BALANCE	<u>516,656</u>	<u>501,876</u>	<u>492,233</u>	<u>471,503</u>
HIGHEST MONTH-ENDING BALANCE:	952,267	880,680	832,959	797,658
LOWEST MONTH-ENDING BALANCE:	355,524	501,876	492,233	284,994

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	118,256	133,007	188,445	164,834
Revenue:				
Fee revenue	440,578	428,764	411,808	419,058
Interest/miscellaneous	1,471	2,115	3,444	3,315
Total Revenue	442,051	430,880	415,252	422,373
Expenditures:				
Operating	427,300	375,442	438,863	440,948
Total Expenditures	427,300	375,442	438,863	440,948
ENDING BALANCE	<u>133,007</u>	<u>188,445</u>	<u>164,834</u>	<u>146,259</u>
HIGHEST MONTH-ENDING BALANCE:	179,802	244,392	232,358	207,221
LOWEST MONTH-ENDING BALANCE:	20,873	76,989	91,160	64,417

AGENCY 18 – DEPARTMENT OF AGRICULTURE
FUND 21970: WINERY AND GRAPE PRODUCERS’ PROMOTIONAL CASH FUND
EXPENDED IN PROGRAM 564

STATUTORY AUTHORITY: Section 53-304.

REVENUE SOURCES:

- \$20 for every 160 gallons of juice produced or received by a winery (53-304)
- Shipping license of \$500/year (53-124.01)
- Excise tax of \$.01/lb of grapes sold through all commercial channels in Nebraska or delivered in Nebraska (2-5602; 2-5603).

PERMITTED USES: To develop and maintain programs for the research and advancement of the growing, selling, marketing, and promotion of grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry. Such expenditures may include, but are not limited to, all necessary funding for the employment of experts in the fields of viticulture and enology, as deemed necessary by the board, and programs aimed at improving the promotion of all varieties of wines, grapes, fruits, berries, honey, and other agricultural products and their byproducts grown and produced in Nebraska for use in the wine industry.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	369,810	441,521	217,935	273,021
Revenue:				
Fee revenue	398,482	421,082	490,180	434,445
Interest/miscellaneous	5,586	4,302	8,690	4,771
Total Revenue	404,068	425,384	498,870	439,216
Expenditures:				
Ag Promotion & Dev (564)	332,356	648,969	443,784	554,275
Total Expenditures	332,356	648,969	443,784	554,275
ENDING BALANCE	<u>441,521</u>	<u>217,935</u>	<u>273,021</u>	<u>157,961</u>
HIGHEST MONTH-ENDING BALANCE:	498,386	424,961	340,126	346,315
LOWEST MONTH-ENDING BALANCE:	302,787	150,861	59,302	90,562

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	173,871	213,580	232,407	234,140
Revenue:				
Fee revenue	132,250	134,250	130,500	124,750
Interest/miscellaneous	2,473	2,726	4,583	4,620
Total Revenue	134,723	136,976	135,083	129,370
Expenditures:				
Personal Services				
Operating	95,013	118,149	133,350	216,674
Total Expenditures	95,013	118,149	133,350	216,674
ENDING BALANCE	<u>213,580</u>	<u>232,407</u>	<u>234,140</u>	<u>146,836</u>
HIGHEST MONTH-ENDING BALANCE:	222,923	234,942	244,066	23,072
LOWEST MONTH-ENDING BALANCE:	124,385	136,422	180,241	20,049

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	127,110	94,303	88,143	81,645
Revenue:				
Fee revenue	215,819	276,462	150,987	187,217
Interest/miscellaneous	3,286	3,479	10,317	14,861
Total Revenue	219,105	279,941	161,304	202,078
Expenditures:				
Operating	251,912	286,101	167,803	196,574
Total Expenditures	251,912	286,101	167,803	196,574
ENDING BALANCE	<u>94,303</u>	<u>88,143</u>	<u>81,645</u>	<u>87,149</u>
HIGHEST MONTH-ENDING BALANCE:	1,105,479	1,241,380	802,854	883,533
LOWEST MONTH-ENDING BALANCE:	85,424	93,009	84,444	87,337

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

DIRECTOR: Kelly Lammers
1526 “K” St., Suite 300
402-471-2171

**LEGISLATIVE
FISCAL OFFICE:**

Nikki Swope
402-471-0042
nswope@leg.ne.gov

AGENCY DESCRIPTION

The State of Nebraska has chartered and supervised financial institutions since 1889. The Department of Banking and Finance is a regulatory agency which enforces statutes pertaining to the state’s financial industries to ensure compliance and to provide for public protection with sound financial institutions. The Department includes the Financial Institutions Division which supervises Nebraska’s depository and consumer financial services institutions, and the Securities Bureau which is responsible for the registration and regulation of securities sold in the state, as well as the entities and persons engaged in their sale. The revenue to operate the Department is derived primarily from the registration of securities, financial institution examination fees, a financial institution asset assessment, as well as licensing and application fees. The director of the Department is appointed by the Governor.

AGENCY BUDGET PROGRAMS

- Program 065 – Enforcement of Standards – Financial Institutions
- Program 066 – Enforcement of Standards – Securities

AGENCY-ADMINISTERED FUNDS

- Fund 21910 – Financial Institution Assessment Cash Fund (expended in Prog. 065)
- Fund 21920 – Securities Act Cash Fund (expended in Prog. 066)
- Fund 21930 – Dept. of Banking & Finance Settlement Cash Fund (expended in Prog. 065 and 066)

AGENCY

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	7,023,403	7,001,494	7,583,265	7,808,286
Federal				
Revolving				
Total Operations	7,023,403	7,001,494	7,583,265	7,808,286
FTEs	67	63.53	62	65

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE

PROGRAM 065: ENFORCEMENT OF STANDARDS – FINANCIAL INSTITUTIONS

PROGRAM PURPOSE

The Department charters, licenses and examines financial institutions. Financial institutions include banks, trust companies, building and loan associations, credit unions, and digital asset depositories.

The Department also regulates small loan companies, sales finance companies, money transmitters, mortgage bankers and delayed deposit services.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	5,398,851	5,498,696	5,997,336	6,139,866
Federal				
Revolving				
Total Operations	5,398,851	5,498,696	5,997,336	6,139,866
FTEs	52.86	50.43	51	55

PROGRAM 066: ENFORCEMENT OF STANDARDS – SECURITIES

PROGRAM PURPOSE

The Nebraska Securities Bureau has jurisdiction over all securities offered and sold in Nebraska or to Nebraska residents. The Bureau's responsibilities include the licensing and regulation of broker-dealers, investment advisers and their agents or representatives, whose numbers exceed 150,000. The Bureau is also responsible for the registration of securities and the enforcement of securities laws.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,624,552	1,502,798	1,585,928	1,668,420
Federal				
Revolving				
Total Operations	1,624,552	1,502,798	1,585,928	1,668,420
FTEs	14.14	13.10	11	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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,957,497	2,878,523	4,586,281	5,312,286
Revenue:				
Fee revenue	2,829,472	2,937,995	2,442,503	2,652,713
Asset Assessment	3,441,829	3,484,320	3,693,082	3,931,638
Interest	46,607	69,309	140,697	232,274
Transfers In	0	712,289	397,089	0
Total Revenue	6,317,908	7,204,113	6,673,371	6,816,903
Expenditures:				
Personal	4,621,613	4,681,486	4,465,272	5,007,002
Operations	775,269	814,899	1,482,064	1,080,895
Total Expenditures	5,396,882	5,496,385	5,947,336	6,087,897
ENDING BALANCE	<u>2,878,523</u>	<u>4,586,251</u>	<u>5,312,286</u>	<u>6,041,292</u>
HIGHEST MONTH-ENDING BALANCE	4,156,177	6,302,100	7,106,495	7,960,109
LOWEST MONTH-ENDING BALANCE	1,253,741	2,264,510	3,260,593	4,389,961

AGENCY 19 – DEPARTMENT OF BANKING AND FINANCE
FUND 21920: SECURITIES ACT CASH FUND
EXPENDED IN PROGRAM 066

STATUTORY AUTHORITY: Section 8-1120.

REVENUE SOURCES: All filing fees, registration fees, and any other fee collected pursuant to administration of the Nebraska Securities Act is credited to the fund.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,205,264	8,853,592	23,094,068	32,965,180
Revenue:				
Fee revenue	33,925,702	34,216,585	35,218,940	29,129,922
Interest	97,178	239,177	635,189	1,008,558
Transfer to General Fund	(25,750,000)	(18,712,489)	(24,397,089)	(39,500,000)
Total Revenue	8,272,880	15,743,273	11,457,040	(9,361,520)
Expenditures:				
Personal	1,259,533	1,192,301	1,266,759	1,326,748
Operating	365,019	310,496	319,169	333,872
Total Expenditures	1,624,552	1,502,797	1,585,928	1,660,620
ENDING BALANCE	<u>8,853,592</u>	<u>23,094,068</u>	<u>32,965,180</u>	<u>21,943,040</u>
HIGHEST MONTH-ENDING BALANCE	12,380,466	25,472,802	36,325,065	41,340,594
LOWEST MONTH-ENDING BALANCE	1,082,791	10,488,490	24,421,710	21,943,524

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	623,612	479,262	532,823	852,274
Revenue:				
Settlement Funds	25	81	354,559	520,763
Interest	7,593	7,113	14,892	30,979
Operating Transfers Out	(150,000)	0	0	0
Total Revenue	(142,382)	7,194	369,451	551,742
Expenditures:				
Operating		2,312	50,000	7,800
Total Expenditures	0	2,312	0	7,800
ENDING BALANCE	<u>479,262</u>	<u>532,823</u>	<u>852,274</u>	<u>1,344,247</u>
HIGHEST MONTH-ENDING BALANCE	479,262	532,823	371,185	465,526
LOWEST MONTH-ENDING BALANCE	473,094	478,076	420,380	373,778

AGENCY 21 – STATE FIRE MARSHAL

DIRECTOR: Scott Cordes
246 S. 14th St.
1st Floor
402-471-9471

LEGISLATIVE Scott Danigole
FISCAL OFFICE: 401-471-0055
sdanigole@leg.ne.gov

AGENCY DESCRIPTION

To preserve life and property through fire prevention, education, enforcement and response. The emphasis is on providing measures for life and property protection from fire, environmental concerns, and building and mechanical safety by means of inspections, plans reviews and investigations; provide emergency response training, education and certification.

AGENCY BUDGET PROGRAMS

- Program 193 – Protection of People and Property
- Program 225 – General Operations
- Program 226 – Pipeline Safety 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	4,359,221	4,491,566	4,482,706	4,713,733
Cash	2,209,312	2,312,347	2,330,161	2,343,006
Federal	503,665	427,168	482,420	619,818
Revolving				
Total Operations	7,072,198	7,231,081	7,295,287	7,676,557
STATE AID:				
General		18	0	0
Cash	14,014	14,739	11,795	24,980
Federal	135,298	161,870	220,544	169,287
Total State Aid	149,312	176,627	232,339	194,267
TOTAL FUNDS:				
General	4,359,221	4,491,584	4,482,706	4,713,733
Cash	2,223,326	2,327,086	2,341,956	2,367,986
Federal	638,963	589,038	702,964	789,105
Revolving	0	0	0	0
TOTAL BUDGET:	7,221,510	7,407,708	7,527,626	7,870,823
FTEs	74.00	68.56	76.00	73.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 193: PROTECTION OF PEOPLE AND PROPERTY

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	3,294,009	3,428,484	3,391,041	3,615,333
Cash	2,187,016	2,298,792	2,322,508	2,316,050
Federal	387,798	359,788	388,657	512,204
Revolving				
Total Operations	6,087,064	6,102,206	6,443,587	6,473,587
STATE AID:				
General	0	18	0	0
Cash	14,014	14,739	11,795	24,980
Federal	135,298	161,870	220,544	169,287
Total State Aid	149,312	176,627	232,339	194,267
TOTAL FUNDS:				
General	3,294,009	3,428,502	3,391,041	3,615,333
Cash	2,201,030	2,313,531	2,334,303	2,341,030
Federal	523,096	521,658	609,201	681,491
Revolving	0	0	0	0
TOTAL EXPENDITURES:	6,018,135	6,263,691	6,334,545	6,637,854
FTEs	66.00	60.63	68.00	65.00

AGENCY 21 – STATE FIRE MARSHAL

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	3,294,009	3,428,484	3,391,041	3,615,333
General – Aid	0	18	0	0
Cash	417,949	464,174	476,296	560,467
Federal	0	0	21,786	10,067
Revolving	0	0	0	0
Total Operations	3,711,958	3,892,676	3,889,123	4,185,867
FTEs	43.00	39.70	42.00	42.00

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	451,276	458,951	473,493	406,294
Federal	0	0	0	0
Total Operations	451,276	458,951	473,493	406,294
FTEs	4.50	4.80	7.50	4.50

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 226: PIPELINE SAFETY PROGRAM/AID

PROGRAM PURPOSE

Assist in paying the costs of pipeline safety issues.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	101,337	127,909	184,619	145,767
Federal	101,337	127,909	184,619	145,767
Total State Aid				
FTEs	0	0	0	0

PROGRAM 226: PIPELINE SAFETY PROGRAM **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	451,276	458,951	473,493	406,294
Federal	101,337	127,909	184,619	145,767
TOTAL	552,613	586,860	658,112	552,061

AGENCY 21 – STATE FIRE MARSHAL

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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	201,868	226,272	201,901	208,526
Federal	387,798	359,788	366,871	502,137
Revolving				
Total Operations	589,666	586,060	568,772	710,663
FTEs	8.00	6.95	8.00	8.00

PROGRAM 227: UNDERGROUND STORAGE TANKS/AID

PROGRAM PURPOSE

Aid in paying the costs associated with underground storage tank safety issues.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	14,014	14,739	11,795	24,980
Federal	33,961	33,961	35,925	23,520
Total State Aid	47,975	48,700	47,720	48,500
FTEs	0	0	0	0

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 227: UNDERGROUND STORAGE TANKS **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	215,700	241,011	213,696	233,506
Federal	421,759	393,749	402,796	525,657
TOTAL	637,459	634,760	616,492	759,163

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	29,738	27,591	16,544	9,512
Federal				
Revolving				
Total Operations	29,738	27,591	16,544	9,512
FTEs	0.50	0.39	0.50	0.50

AGENCY 21 – STATE FIRE MARSHAL

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,086,185	1,121,804	1,154,274	1,131,251
Federal				
Revolving				
Total Operations	1,086,185	1,121,804	1,154,274	1,131,251
FTEs	10.00	8.79	10.00	10.00

PROGRAM 340: TRAINING DIVISION

PROGRAM PURPOSE

The Training Division operates a statewide training program for volunteer and paid fire fighters, persons involved in fire safety education, and responders from emergency service fields. The Division presents and supports training for fire fighters at all levels of development.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	956,599	948,400	997,176	979,460
Cash	22,296	13,555	7,653	26,956
Federal	115,867	67,380	94,763	107,614
Revolving				
Total Operations	1,094,762	1,029,335	1,099,592	1,114,030
FTEs	8.00	7.93	8.00	8.00

AGENCY 21 – STATE FIRE MARSHAL

PROGRAM 845: NEBRASKA PUBLIC SAFETY COMMUNICATIONS SYSTEM

PROGRAM PURPOSE

Sustaining and upgrading of electronic communications for acquisition, operation, and maintenance of subscriber equipment for the Statewide Radio System (SRS).

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	108,613	114,682	94,489	118,940
Cash				
Federal				
Revolving				
Total Operations	108,613	114,682	94,489	118,940
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	279,975	308,479	274,654	204,552
Revenues				
Meter fees	127,769	125,726	124,285	130,945
Grants	349,360	296,188	275,244	290,376
Interest/Other/(Transfers Out)	2,651	3,483	3,862	4,451
Total Revenue	479,780	425,397	403,391	425,772
Expenditures:				
Personal services	371,324	353,740	370,795	324,746
Operating expenses	22,355	31,629	37,985	32,274
Travel expenses	51,153	73,853	64,713	49,274
Capital outlay	6,444	0	0	0
Total Expenditures	451,276	459,222	473,493	406,294
ENDING BALANCE	<u>308,479</u>	<u>274,654</u>	<u>204,552</u>	<u>224,030</u>
HIGHEST MONTH-ENDING BALANCE	310,250	362,637	285,205	290,747
LOWEST MONTH-ENDING BALANCE	115,354	114,956	67,537	66,700

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	729,027	733,359	751,220	843,526
Revenue:				
Plan reviews	112,501	155,669	212,707	190,497
Inspection fees:				
Liquor	17,460	19,837	22,383	21,000
Health	30,960	32,328	32,335	24,505
Hospital	5,970	7,600	6,525	7,015
Daycare	13,160	14,070	14,198	11,685
General Business Fees	42,740	41,085	46,855	47,087
Above ground tank inspections	6,665	6,650	4,500	6,320
Elevator Registrations	22,740	27,970	21,995	29,965
Other, Transfers in/(out) and Grants	159,973	166,133	190,606	212,405
Interest	10,111	10,693	16,198	22,956
Total Revenue	422,280	482,035	568,302	573,435
Expenditures:				
Personal Services	296,689	315,399	329,314	501,773
Operating expenses	26,481	30,709	67,185	39,400
Travel expenses	94,778	118,066	79,497	19,294
Total Expenditures	417,948	464,174	475,996	560,467
ENDING BALANCE	<u>733,359</u>	<u>751,220</u>	<u>843,526</u>	<u>856,494</u>
HIGHEST MONTH-ENDING BALANCE	726,081	743,984	843,526	980,085
LOWEST MONTH-ENDING BALANCE	600,891	666,181	713,663	837,764

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	304,697	325,591	357,851	392,495
Revenue:				
Fee revenue	38,504	41,063	33,908	56,109
Interest	4,686	4,752	8,389	9,580
Total Revenue	43,190	45,815	42,297	65,689
Expenditures:				
Personal Services	0	0	0	0
Operating	2,079	4,958	4,987	20,270
Travel	20,217	8,597	2,666	6,685
Total Expenditures	22,296	13,555	7,653	26,955
ENDING BALANCE	<u>325,591</u>	<u>357,851</u>	<u>392,495</u>	<u>431,229</u>
HIGHEST MONTH-ENDING BALANCE	316,607	347,851	387,133	420,866
LOWEST MONTH-ENDING BALANCE	292,273	300,183	351,127	361,229

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	441,665	449,724	428,582	445,531
Revenue:				
Registration and permit fees	166,640	164,118	171,455	171,368
Interest	6,918	5,751	8,941	9,999
Other	383	0	399	779
Transfer in/(out)	50,000	50,000	50,000	50,000
Total Revenue	223,941	219,869	230,795	232,146
Expenditures:				
Personal services	104,096	132,162	128,364	137,016
Operating expenses	65,695	68,917	52,212	59,711
Travel expenses	20,800	25,193	14,825	11,800
Capital Outlay	11,277	0	6,500	0
Aid	14,014	14,739	11,975	24,980
Total Expenditures	215,882	241,011	213,876	233,507
ENDING BALANCE	<u>449,724</u>	<u>428,582</u>	<u>445,531</u>	<u>444,170</u>
HIGHEST MONTH-ENDING BALANCE	491,943	445,312	462,370	444,170
LOWEST MONTH-ENDING BALANCE	364,109	298,581	324,031	277,520

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	79,345	93,013	109,940	105,634
Revenue:				
Fee revenue	42,000	43,000	10,000	3,000
Interest	1,406	1,518	2,238	2,690
Total Revenue	43,406	44,518	12,238	5,690
Expenditures:				
Personal Services	28,169	26,182	15,207	7,938
Operating	1,569	1,397	1,337	1,574
Travel	0	12	0	0
Total Expenditures	29,738	27,591	16,544	9,512
ENDING BALANCE	<u>93,013</u>	<u>109,940</u>	<u>105,634</u>	<u>101,812</u>
HIGHEST MONTH-ENDING BALANCE	104,962	116,122	109,940	106,342
LOWEST MONTH-ENDING BALANCE	77,722	83,971	103,024	100,839

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	964,302	1,091,006	1,280,323	1,443,525
Revenue:				
Fee revenue	817,095	832,200	954,476	916,915
Interest	15,344	16,934	29,064	38,817
Transfers/Other	100	26,362	3,349	22,616
Total Revenue	832,539	875,496	986,889	978,348
Expenditures:				
Personal Services	420,089	366,474	399,795	435,818
Operating	260,247	301,320	348,213	364,260
Travel	25,499	18,385	18,430	32,981
Capital Outlay	0	0	27,549	0
Total Expenditures	705,835	686,179	793,987	833,059
ENDING BALANCE	<u>1,091,006</u>	<u>1,280,323</u>	<u>1,443,525</u>	<u>1,588,814</u>
HIGHEST MONTH-ENDING BALANCE	1,060,218	1,279,603	1,463,109	1,572,744
LOWEST MONTH-ENDING BALANCE	959,067	1,100,669	1,217,935	1,440,612

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	413,970	487,191	510,055	605,802
Revenue:				
Fee revenue	447,059	450,235	444,707	379,051
Interest	6,511	7,159	11,415	16,042
Transfers/Other	0	1,095	-387	1,575
Total Revenue	453,570	458,489	455,735	396,668
Expenditures:				
Personal Services	311,023	310,115	292,022	206,551
Operating	42,297	97,019	37,450	70,202
Travel	23,297	28,491	30,516	21,438
Capital Outlay	3,732	0	0	0
Total Expenditures	380,349	435,625	359,988	298,191
ENDING BALANCE	<u>487,191</u>	<u>510,055</u>	<u>605,802</u>	<u>704,279</u>
HIGHEST MONTH-ENDING BALANCE	486,157	541,846	605,802	699,001
LOWEST MONTH-ENDING BALANCE	402,775	464,596	509,962	587,467

AGENCY 22 – DEPARTMENT OF INSURANCE

DIRECTOR: Eric Dunning
1526 K Street, Suite 200
402-471-2201

LEGISLATIVE Nikki Swope
FISCAL OFFICE: 402-471-0042
nswope@leg.ne.gov

AGENCY DESCRIPTION

The Department of Insurance is responsible for the general supervision and regulation of insurance companies and agents, and the business of insurance in Nebraska. The Director of Insurance is appointed by the Governor and is charged with the duty to enforce and execute the insurance laws of Nebraska and to adopt necessary rules to carry out the laws. The Department is funded with revenue received from occupational licenses and administrative fees and does not receive 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)

AGENCY 22 – DEPARTMENT OF INSURANCE

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	10,768,461	9,530,593	9,156,474	10,112,622
Federal	1,181,582	685,634	751,410	708,794
Revolving				
Total Operations	11,950,043	10,216,227	10,368,888	10,821,416
STATE AID:				
General				
Cash				
Federal	346,620	367,754	461,004	451,352
Total State Aid	346,620	367,754	461,004	451,352
TOTAL FUNDS:				
General				
Cash	10,768,461	9,530,593	9,156,474	10,112,622
Federal	1,528,202	1,053,388	1,212,414	1,160,146
Revolving				
TOTAL EXPENDITURES:	12,296,663	10,583,981	10,368,888	11,226,843
FTEs	101.5	101.5	101.5	87.6

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 receive any General Fund revenue.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	115,719	65,892	43,334	45,925
Federal				
Revolving				
Total Operations	115,719	65,892	43,334	45,925
FTEs	.5	.5	.5	.5

AGENCY 22 – DEPARTMENT OF INSURANCE

PROGRAM 069: ENFORCEMENT OF STANDARDS – INSURANCE/OPERATIONS

PROGRAM PURPOSE

The program provides general supervision and regulation of all insurance companies licensed to do business in the state. The Department enforces compliance with laws by all licensed insurers and agents.

The Department licenses agents, agencies and consultants and administers continuing education requirements. Insurance rates are regulated to ensure they are not excessive, inadequate or unfairly discriminatory. Policy forms and rate filings are reviewed to assure compliance with the law. The Department investigates and provides assistance in resolving complaints made by the public against insurance companies and agents and also investigates allegations of fraud in the insurance industry. Insurance company financial reports, forms and rate filings are renewed and are made available to the public for review.

The Department is required to examine domestic companies at least once every five years. The cost to conduct examinations is funded by cash funds received from the insurance companies being examined. The Department collects premium tax and other related taxes and reviews company annual statements to determine that the correct amount of tax has been remitted. The tax revenues are distributed to the General Fund, Mutual Finance Assistance Fund, political subdivisions and other governmental entities. Federal grant funds are primarily used to implement the Patient Protection and Affordable Care Act (2010) and a senior policyholder protection program.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	10,652,742	9,464,701	9,113,140	10,066,697
Federal	1,181,582	685,634	751,410	708,794
Revolving				
Total Operations	11,834,324	10,150,335	9,864,550	10,775,761
FTEs	94.5	95	95	82.1

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash				
Federal	346,620	367,754	461,004	451,352
Revolving				
Total State Aid	346,620	367,754	461,004	451,352
FTEs	6	6	6	5

PROGRAM 069: ENFORCEMENT OF STANDARDS - INSURANCE **TOTAL OPERATIONS AND STATE AID**

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	10,652,742	9,464,701	9,113,140	10,066,697
Federal	1,528,202	1,053,388	1,212,414	1,160,146
Revolving				
TOTAL	12,180,944	10,518,089	10,325,554	11,226,843

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</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: The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund.

REVENUE SOURCES: The Department of Insurance collects taxes on the premiums charged for insurance written in Nebraska. Generally, the premium tax rate is one percent of written policies with some minor deviations for sickness and accident premiums, captive insurers and business done by foreign companies.

Forty percent of the collected taxes is deposited in the General Fund and ten percent in the Mutual Finance Assistance Fund. The remaining fifty percent is distributed in the Insurance Tax Fund which are distributed as follows: (1) Ten percent to the counties based on population; (2) Thirty percent to the Municipal Equalization Fund; and (3) Sixty percent to school districts as equalization aid per the Tax Equity and Educational Opportunities Support Act. (TEEOSA).

All revenue received from fire insurance premiums are allocated to the General Fund.

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

FUND SUMMARY

2020-21

2021-22

2022-23

2023-24

BEGINNING BALANCE

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Revenue:				
Insurance Premium Taxes	52,724,545	62,080,621	67,388,046	68,974,519
Total Premium Taxes	52,724,545	62,080,621	67,388,046	68,974,519

AGENCY 22 – DEPARTMENT OF INSURANCE
FUND 22210: DEPARTMENT OF INSURANCE CASH FUND
EXPENDED IN PROGRAMS 068 & 069

STATUTORY AUTHORITY: Nebraska Revised Statute 44-116.

REVENUE SOURCES: The Department of Insurance uses the funds deposited in the Department of Insurance Cash Fund to regulate the business of insurance. The funds are primarily used to supervise and regulate insurance companies, associations and societies and to license all resident and nonresident agents, agencies, consultants, surplus lines agents and pre-need representatives.

PERMITTED USES: Money in this cash fund may be used for admirative expenses of the agency and transfers to the General Fund at the direction of the Legislature.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	15,664,015	13,874,641	19,750,782	26,106,598
Revenue:				
Fee revenue	22,110,573	22,914,777	22,750,238	20,960,870
Interest	368,514	418,299	762,053	1,150,483
Transfer to General Fund	(13,500,000)	(8,000,000)	(8,000,000)	(32,000,000)
Total Revenue	8,979,087	15,333,076	15,512,291	(9,888,646)
Expenditures:				
Personal Services	7,673,226	7,172,978	7,512,518	7,773,779
Operating	3,095,235	2,357,615	1,643,957	2,338,823
Total Expenditures	10,768,461	9,530,593	9,156,475	10,112,622
ENDING BALANCE	<u>13,874,641</u>	<u>19,750,782</u>	<u>26,106,598</u>	<u>6,105,330</u>
HIGHEST MONTH-ENDING BALANCE	51,573,069	72,010,390	78,485,642	88,960,929
LOWEST MONTH-ENDING BALANCE	12,070,463	19,070,408	23,113,310	13,991,071

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
402-471-0055
sdanigole@leg.ne.gov

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)
- Fund 22395 – Workforce Development Program Cash Fund (expended in Prog. 031)

AGENCY 23 – DEPARTMENT OF LABOR

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	562,289	669,954	605,641	694,002
Cash	971,731	1,084,344	1,040,736	986,590
Federal	55,643,020	36,038,308	24,820,339	30,057,792
Total Operations	57,177,040	37,792,606	26,466,716	31,202,647
STATE AID:				
General	0	0	0	0
Cash	683,741	1,004,670	1,780,698	624,780
Federal	4,988,882	4,948,966	8,095,647	15,665,805
Total State Aid	5,672,623	5,953,636	9,876,345	16,290,585
TOTAL FUNDS:				
General	562,289	669,954	605,641	694,002
Cash	1,655,472	2,089,014	2,821,434	1,611,370
Federal	60,631,902	40,987,274	32,915,986	45,723,597
EXPENDITURES:	62,849,663	43,746,242	36,343,061	48,028,969
FTEs	371.00	329.66	277.30	281.80

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 031: DIVISION OF EMPLOYMENT/OPERATIONS

PROGRAM PURPOSE

Help unemployment claimants and other job seekers become reemployed as quickly as possible. Administer Unemployment Insurance benefits per Nebraska Employment Security Law. Develop and provide comparable, accurate and timely workforce data for local, state and national customers.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	400,453	670,691	570,775	495,687
Federal	55,067,554	35,444,670	24,222,663	29,429,385
Total Operations	55,468,007	36,115,361	24,793,438	29,925,072
FTEs	354.00	316.13	259.30	263.80

PROGRAM 031: DIVISION OF EMPLOYMENT/AID

PROGRAM PURPOSE

Provide for Unemployment Insurance Claims

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	683,741	1,004,670	1,780,698	624,780
Federal	4,988,882	4,948,966	8,095,647	15,665,805
Total State Aid	5,672,623	5,953,636	9,876,345	16,290,585
FTEs	0	0	0	0

AGENCY 23 – DEPARTMENT OF LABOR

PROGRAM 03I: DIVISION OF EMPLOYMENT TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	1,084,194	1,675,361	2,351,473	1,120,467
Federal	60,056,436	40,393,637	32,318,310	45,095,190
TOTAL	61,140,630	42,068,998	34,669,783	46,215,657

PROGRAM 194: DIVISION FOR PROTECTION OF PEOPLE AND PROPERTY

PROGRAM PURPOSE

The Labor Standards division investigates and resolves complaints and violations of state labor law. The division administers the Employee Classification Act, the Contractor Registration Act, the Non-English Speaking Workers Protection Act, the Farm Labor Contractors Act, and the Meatpacking Industry Workers Bill of Rights.

The Safety division conducts free on-site safety and health consultations to assist businesses in identifying potential hazards.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	562,289	669,954	605,641	694,002
Cash	571,278	413,653	469,961	490,903
Federal	575,466	593,638	597,676	628,409
Revolving	0	0	0	0
Total Operations	1,709,033	1,677,245	1,673,278	1,813,314
FTEs	17.00	13.53	18.00	18.00

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22320: EMPLOYMENT SECURITY SPECIAL CONTINGENT FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 48-621.

REVENUE SOURCES: Interest on delinquent unemployment insurance contributions.

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	5,776,377	3,111,433	3,785,025	5,506,263
Revenue:				
Fees and Services/Other	15,415	90	1,955,961	1,553,122
Transfers/Other	474,283	699,182	(58,697)	(2,071,751)
Interest	68,676	41,988	79,499	142,522
Total Revenue	558,374	741,260	1,976,763	(376,107)
Expenditures:				
Personal Services	0	0	0	0
Operating	15,425	8,399	(6,172)	6,682
Travel	0	(1,791)	0	243
Capital Outlay	3,207,893	61,070	261,697	0
Misc. Adjustments	0	0	0	58,722
Aid	0	0	0	(260,944)
Total Expenditures	3,223,318	67,678	255,525	(195,297)
ENDING BALANCE	<u>3,111,433</u>	<u>3,785,025</u>	<u>5,506,263</u>	<u>5,325,453</u>
HIGHEST MONTH-ENDING BALANCE	5,902,499	4,141,213	5,506,263	6,470,277
LOWEST MONTH-ENDING BALANCE	2,931,013	2,181,334	2,953,772	3,485,259

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22330: CONTRACTOR AND PROFESSIONAL EMPLOYER
ORGANIZATION REGISTRATION ACT
EXPENDED IN PROGRAM 194

STATUTORY AUTHORITY: Section 81-406.

REVENUE SOURCES: The fund consists of fees collected pursuant to the Farm Labor Contractors Act, the Contractor Registration Act, and the Professional Employer Organization Registration Act.

PERMITTED USES: Program operations.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,446,950	1,431,737	1,481,034	1,509,061
Revenue:				
Fee revenue	533,310	441,835	465,980	495,391
Transfers/Other	(99)	0	0	(999,475)
Interest	22,854	21,115	32,009	39,136
Total Revenue	556,065	462,950	497,989	(464,948)
Expenditures:				
Personal Services	333,390	340,262	410,039	424,012
Operating	236,034	71,584	56,635	61,611
Travel	897	1,807	3,288	4,371
Capital Outlay	957	0	0	909
Total Expenditures	571,278	413,653	469,962	490,903
ENDING BALANCE	<u>1,431,737</u>	<u>1,481,034</u>	<u>1,509,061</u>	<u>553,210</u>
HIGHEST MONTH-ENDING BALANCE	1,540,288	1,481,034	1,540,073	1,558,394
LOWEST MONTH-ENDING BALANCE	1,431,737	1,417,602	1,489,266	532,210

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	528,780	565,063	402,834	261,555
Revenue:				
Transfers IN/(OUT)	300,000	300,000	300,000	300,000
Miscellaneous	0	0	0	0
Interest	10,622	10,090	11,248	10,837
Total Revenue	310,622	310,090	311,248	310,837
Expenditures:				
Personal Services	106,258	189,846	201,512	177,196
Operating	166,065	282,329	249,414	172,181
Travel	0	144	1,601	282
Capital Outlay	2,016	0	0	169
Total Expenditures	274,339	472,319	452,527	349,828
ENDING BALANCE	<u>565,063</u>	<u>402,834</u>	<u>261,555</u>	<u>222,564</u>
HIGHEST MONTH-ENDING BALANCE	821,862	841,592	697,243	542,838
LOWEST MONTH-ENDING BALANCE	565,063	402,834	261,555	222,564

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	3,395,677	3,403,595	2,998,074	2,684,475
Revenue:				
Transfers IN/(OUT)	754,099	(156,456)	(332,982)	(1,267,018)
Miscellaneous	(271)	0	1,231	138,936
Interest	48,249	947,370	1,655,401	2,063,365
Total Revenue	802,077	790,914	1,323,650	935,283
Expenditures:				
Personal Services	92,692	166,785	106,603	105,782
Operating	14,674	21,158	14,207	30,374
Travel	2,045	3,822	3,610	2,653
Capital Outlay	1,007	0	0	127
Misc. Adjustments	0	0	0	32,982
Aid	683,741	1,004,670	1,512,829	1,031,584
Total Expenditures	794,159	1,196,435	1,637,249	1,203,502
ENDING BALANCE	<u>3,403,595</u>	<u>2,998,074</u>	<u>2,684,475</u>	<u>2,416,256</u>
HIGHEST MONTH-ENDING BALANCE	3,403,595	3,370,504	3,025,799	3,369,082
LOWEST MONTH-ENDING BALANCE	2,970,591	2,955,558	2,548,861	2,416,256

AGENCY 23 – DEPARTMENT OF LABOR
FUND 22395: WORKFORCE DEVELOPMENT PROGRAM CASH FUND
EXPENDED IN PROGRAM 031

STATUTORY AUTHORITY: Section 81-407.

REVENUE SOURCES: Transfers authorized by the Legislature.

PERMITTED USES: Created by LB 1413 in 2024, the fund is funded by a one-time transfer in from the State Unemployment Insurance Trust Fund for the agency to provide workforce development grants.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
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BEGINNING BALANCE

Revenue:				
Transfers In				40,000,000
Total Revenue	0	0	0	40,000,000
Expenditures:				
Aid				0
Total Expenditures	0	0	0	0

ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000,000</u>
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HIGHEST MONTH-ENDING BALANCE	40,000,000
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LOWEST MONTH-ENDING BALANCE	40,000,000
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AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

DIRECTOR: Rhonda Lahm
First Floor West
State Office Building
402-471-2281

**LEGISLATIVE
FISCAL OFFICE:** Shelly Glaser
401-471-0052
sglaser@leg.ne.gov

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 Cash Fund (expended in Prog. 070)
- Fund 22440 – License Plate Cash Fund (expended in Prog. 090)
- Fund 22450 – Motor Vehicle Cash Fund (expended in Prog. 070)
- Fund 22460 – Department of Motor Vehicles Ignition Interlock Fund (expended in Prog. 070)
- Fund 22470 – Vehicle Title and Registration System Replacement and Maintenance Cash Fund
(Expended in Prog. 070)

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	26,143,649	27,526,183	39,243,907	37,499,093
Federal	83,187	36,403	47,196	124,284
Revolving	0	0	0	0
Total Operations	26,226,836	27,562,586	39,291,103	37,623,377
STATE AID:				
General	0	0	0	0
Cash	29,487	26,710	33,445	51,112
Federal	0	0	0	0
Total State Aid	29,487	26,710	33,445	51,112
TOTAL FUNDS:				
General	0	0	0	0
Cash	26,173,136	27,552,893	39,277,352	37,550,205
Federal	83,187	36,403	47,196	124,284
Revolving	0	0	0	0
TOTAL EXPENDITURES:	26,256,323	27,589,296	39,324,548	37,674,489
FTEs	206.33	206.88	200.20	203.75

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS

PROGRAM PURPOSE

The purposes of this program include enforcing and administering the laws pertaining to: motor vehicle titles, registration, motor carrier registration, driver examinations, driver records, and the Safety Responsibility Act of 1949. Further the program provides supervision, guidance, and central services for the agency.

The program contains the department's four service areas (discussed below) plus the support services divisions. Support Services Divisions include the Administration, Information Technology and Legal. The Administration encompasses the office of the director, deputy director, budget and human resources officers, training staff, public information, project manager and support staff. Information Systems is responsible for the development, installation, maintenance and support of all DMV related business applications. The Legal Division is responsible for the overall management of the agency legal affairs. They manage the Administrative License Revocation Program, oversee the Safety Training Option Program (STOP), certify ignition interlock providers, administer the lemon law, and conduct reviews of the fifteen-year license revocation reprieve applications for the Parole Board.

The Division of Motor Carrier Services assists the trucking industry by administering a variety of programs related to the industry, which include regulating compliance with: the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), and the Unified Carrier Registration System (UCR). These programs collect and distribute fees and taxes between member states and provinces.

The purpose of the Driver Licensing Services division is to ensure that persons who meet Nebraska licensing standards and requirements are issued an operator's license, and those meeting Identification requirements are issued a state Identification card.

The Financial Responsibility Division identifies individuals from driving, court, and crash records who have unsafe driving histories. Driving privileges are denied via disqualification (CDL), suspension, or revocation; and subsequently reinstated when qualified. Additionally, the Financial Responsibility Division facilitates the issuance of employment permits, medical hardship permits, ignition interlock permits, and 24/7 sobriety program permits. Also, this division aids in the collection of traffic fines and child support payments.

Driver and Vehicle Records (DVR) oversees multiple programs including the statewide Vehicle Title and Registration System (VicToRy), the associated online services, and the motor vehicle functions performed by the county treasurers. VicToRy is used by all 93 counties for issuance of titles and registrations, and collection of the fees and taxes due, for over 2.4 million motor vehicles and boats. DVR is responsible for oversight and access to the database which maintains the records of 1.5 million licensed drivers and state ID card holders. The DVR Fraud Unit performs investigative work relating to vehicle title and registration fraud, driver license fraud, and odometer fraud. Motor Vehicle Fraud Investigators are certified Nebraska Law Enforcement Officers commissioned as Deputy State Sheriffs.

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/OPERATIONS, (CONT'D.)

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	23,124,330	25,479,351	26,575,946	29,909,787
Federal	83,187	36,403	47,196	124,284
Revolving	0	0	0	0
Total Operations	23,207,517	25,515,754	26,623,142	30,034,071
FTEs	206.33	206.88	200.20	203.75

PROGRAM 070: ENFORCEMENT OF STANDARDS – MOTOR VEHICLES/AID

PROGRAM PURPOSE

The purpose of this program is to administer the Ignition Interlock Fund. This fund is utilized to pay the costs of installation, removal, and maintenance of ignition interlock devices for indigent persons who are not able to pay for the device.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	29,487	26,710	33,445	51,112
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	29,487	26,710	33,445	51,112
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	0	0	0	0
Cash	23,153,817	25,506,061	26,609,391	29,960,899
Federal	83,187	36,403	47,196	124,284
Revolving	0	0	0	0
TOTAL	23,237,004	25,542,464	26,656,587	30,085,183

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	3,019,319	2,046,832	12,667,961	7,589,306
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	3,019,319	2,046,832	12,667,961	7,589,306
FTEs	N/A	N/A	N/A	N/A

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 10000: GENERAL FUND

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

REVENUE SOURCES: Fees from those sources listed in the table below. The table reflects the total of the portion of the total fee that is statutorily credited to the General Fund.

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

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Revenue: *				
Driver License / ID Card	4,378,240	4,428,789	3,749,699	158,447
Driver License Reinstatement	580,125	548,200	543,625	534,850
Third Party CDL Testing	1,700	1,500	2,300	1,500
Driver Training Schools	1,500	1,870	1,660	2,010
Driver School Instructors	1,620	1,930	1,830	1,970
Motor Vehicle Titles	1,727,309	1,556,295	1,518,135	1,578,004
Driver Abstract Fees	2,134,003	2,104,578	2,041,927	1,983,987
Unified Carrier Registration	743,174	742,574	744,074	744,874
Total Revenue	9,567,671	9,385,736	8,603,250	5,005,641

*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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	3,809,722	7,802,830
Revenue:				
Driver Records Fees	0	3,793,548	3,969,175	3,847,000
Interest / Other	0	19,112	117,106	242,636
Total Revenue	0	3,812,660	4,086,281	4,089,636
Expenditures:				
Personal Services	0	2,725	93,173	100,610
Operating	0	213	0	0
Total Expenditures	0	2,938	93,173	100,610
ENDING BALANCE	<u>0</u>	<u>3,809,722</u>	<u>7,802,830</u>	<u>11,791,857</u>
HIGHEST MONTH-ENDING BALANCE	0	3,809,722	7,802,830	11,791,857
LOWEST MONTH-ENDING BALANCE	0	0	4,139,906	8,146,245

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	3,659,210	7,592,347
Revenue:				
Fleet Fees	0	3,641,634	3,878,249	3,844,540
Interest / Other	0	17,576	110,246	223,611
Total Revenue	0	3,659,210	3,988,495	4,068,151
Expenditures:				
Personal Services	0	0	15,122	43,538
Operating	0	0	40,236	125,424
Other	0	0	0	1,411,050
Total Expenditures	0	0	55,358	1,580,012
ENDING BALANCE	<u>0</u>	<u>3,659,210</u>	<u>7,592,347</u>	<u>10,080,487</u>
HIGHEST MONTH-ENDING BALANCE	0	3,659,210	7,592,347	10,419,067
LOWEST MONTH-ENDING BALANCE	0	0	3,832,091	7,780,386

AGENCY 24 – DEPARTMENT OF MOTOR VEHICLES
FUND 22430: MOTOR CARRIER DIVISION CASH FUND
EXPENDED IN PROGRAM 070

STATUTORY AUTHORITY: Section 60-3,201.

REVENUE SOURCES: Transfers from the Highway Trust Fund. Revenue is also received from the title fee for prorated motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act.

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	317,368	524,839	703,380	946,996
Revenue:				
Highway Trust Fund Transfer	1,400,000	1,400,000	1,400,000	1,400,000
Fees	278,640	263,944	310,097	226,351
Interest / Other	12,532	11,871	24,806	36,041
Total Revenue	1,691,172	1,675,815	1,734,903	1,662,391
Expenditures:				
Personal Services	1,112,621	1,100,501	1,071,056	1,126,887
Operating	371,080	396,773	420,231	403,575
Total Expenditures	1,483,701	1,497,274	1,491,287	1,530,461
ENDING BALANCE	<u>524,839</u>	<u>703,380</u>	<u>946,996</u>	<u>1,078,926</u>
HIGHEST MONTH-ENDING BALANCE	1,070,788	1,135,830	1,492,320	1,767,510
LOWEST MONTH-ENDING BALANCE	524,839	703,380	946,996	1,078,926

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,336,620	733,987	10,378,564	3,972,302
Revenue:				
Highway Trust Fund Transfer	2,400,000	11,643,476	6,104,222	5,233,968
Interest	16,686	47,933	157,478	41,611
Total Revenue	2,416,686	11,691,409	6,261,700	5,275,579
Expenditures:				
Plates	2,876,150	1,913,114	12,621,803	7,589,306
Stickers	143,169	133,718	46,158	0
Total Expenditures	3,019,319	2,046,832	12,667,961	7,589,306
ENDING BALANCE	<u>733,987</u>	<u>10,378,564</u>	<u>3,972,303</u>	<u>1,658,576</u>
HIGHEST MONTH-ENDING BALANCE	1,475,803	10,378,564	11,060,439	4,216,256
LOWEST MONTH-ENDING BALANCE	733,987	984,877	3,972,303	711,130

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	7,726,242	9,875,228	10,942,051	13,009,935
Revenue:				
Fee Revenue	22,154,918	22,058,594	23,564,795	27,052,777
Interest / Other	290,008	149,878	360,257	380,265
Transfer to General Fund	0	0	0	(1,166,542)
Total Revenue	22,444,926	22,208,472	23,925,052	26,266,500
Expenditures:				
Personal Services	11,015,266	11,127,122	10,954,988	11,946,507
Operating	9,261,581	10,009,646	10,865,172	11,669,196
Capital Outlay	19,093	4,881	37,008	6,557
Total Expenditures	20,295,940	21,141,649	21,857,168	23,622,260
ENDING BALANCE	<u>9,875,228</u>	<u>10,942,051</u>	<u>13,009,935</u>	<u>15,654,175</u>
HIGHEST MONTH-ENDING BALANCE	9,944,306	11,234,243	13,168,489	16,824,763
LOWEST MONTH-ENDING BALANCE	7,725,706	9,936,807	11,539,754	13,795,317

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 (section 60-4,115).

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.

FUND SUMMARY	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	132,272	254,940	387,475	517,295
Revenue:				
Fee Revenue	149,400	154,720	153,770	152,040
Interest	2,755	4,525	9,495	14,558
Total Revenue	152,155	159,245	163,265	166,598
Expenditures:				
Assistance to Individuals	29,487	26,710	33,445	51,112
Total Expenditures	29,487	26,710	33,445	51,112
ENDING BALANCE	<u>254,940</u>	<u>387,475</u>	<u>517,295</u>	<u>632,781</u>
HIGHEST MONTH-ENDING BALANCE	255,660	388,702	519,472	633,761
LOWEST MONTH-ENDING BALANCE	140,452	269,720	399,322	531,526

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,477,121	6,470,900	6,899,789	7,214,040
Revenue:				
1% Motor Vehicle Tax	3,244,907	3,156,436	3,232,085	3,378,735
Fee Revenue	8,426	9,753	6,752	6,148
Interest	85,135	100,188	154,374	199,412
Total Revenue	3,338,468	3,266,377	3,393,211	3,584,295
Expenditures:				
Personal Services	394,899	390,572	403,361	438,298
Operating Expenses / Travel	949,790	2,446,916	2,551,357	2,638,146
Capital Outlay	0	0	124,242	0
Total Expenditures	1,344,689	2,837,488	3,078,960	3,076,444
ENDING BALANCE	<u>6,470,900</u>	<u>6,899,789</u>	<u>7,214,040</u>	<u>7,721,891</u>
HIGHEST MONTH-ENDING BALANCE	6,828,875	7,398,261	7,871,649	8,434,921
LOWEST MONTH-ENDING BALANCE	4,697,423	6,608,841	6,917,760	7,323,963

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECTOR: Steven Corsi
NE State Office Building
402-471-9106

**LEGISLATIVE
FISCAL OFFICE:**

Mikayla Findlay
402-471-0062
mfindlay@leg.ne.gov

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
- Program 624 – Health Information Exchange/Operations

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGENCY-ADMINISTERED FUNDS

- Fund 22010 – Organ and Tissue Donor Awareness and Education Fund (expended in Prog. 033)
- Fund 22020 – Rural Health Professional Incentive Fund (expended in Prog. 175)
- Fund 22030 – Nebraska Emergency Medical Services Operations Fund (expended in Prog. 033)
- Fund 22501 – Nebraska Opioid Recovery Fund (Expended in Progs. 033 and 038)
- Fund 22510 – Nursing Facility Quality Assurance Fund (expended in Progs. 033 and 348)
- Fund 22530 – School District Reimbursement Cash Fund (expended in Prog. 365)
- Fund 22545 – HCBS Enhanced FMAP (Expended in Prog. 033 and 348)
- Fund 22550 – Health and Human Services Cash Fund (expended in Progs. 033, 038, 179, 250, 365, 421, 424, 514, 519, and 622)
- Fund 22559 – Health Care Homes for the Medically Underserved Fund (expended in Prog. 33)
- Fund 22575 – Patient Safety Cash Fund (expended in Prog. 178)
- Fund 22585 – Managed Care Excess Profit Fund (expended in Prog. 033 and 348)
- Fund 22590 – Nursing Faculty Student Loan Fund (expended in Prog. 176)
- Fund 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. 033 and 347)
- Fund 28000 – Professional and Occupational Credentialing Cash Fund (expended in Progs. 033 and 178)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	240,669,316	261,837,012	314,338,048	324,003,553
Cash	42,327,262	33,638,424	29,548,600	38,572,889
Federal	410,279,258	346,285,786	356,831,074	355,042,712
Revolving	0	0	0	0
Total Operations	693,275,836	641,761,222	700,717,722	717,619,154
STATE AID:				
General	1,350,653,284	1,367,733,619	1,589,009,428	1,623,391,490
Cash	89,967,466	84,436,826	116,995,319	210,897,377
Federal	2,177,270,513	2,741,773,451	3,321,551,968	3,161,579,226
Total State Aid	3,617,891,263	4,193,943,896	5,027,556,715	4,995,868,093
TOTAL FUNDS:				
General	1,591,322,600	1,629,570,631	1,903,347,476	1,947,395,043
Cash	132,294,728	118,075,250	146,543,919	249,470,266
Federal	2,587,549,771	3,088,059,237	3,678,383,042	3,516,621,938
Revolving	0	0	0	0
TOTAL EXPENDITURES:	4,311,167,099	4,835,705,118	5,728,274,437	5,713,487,248
FTEs	4,433.44	4,518.65	4,729.5	4,810.1

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	2,361,145	2,310,340	2,095,797	2,269,867
Federal				
Revolving				
Total Operations	2,361,145	2,310,340	2,095,797	2,269,867
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	144,724,279	160,452,618	197,866,536	192,114,555
Cash	13,853,705	20,069,221	14,020,274	19,027,413
Federal	385,418,750	328,404,019	326,599,852	316,913,126
Revolving				
Total Operations	543,996,734	508,925,858	538,486,662	528,055,094
FTEs	3,145	3,290	3,481.1	3,533.1

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. Opioid Settlement Cash Funds are also distributed out of this program.

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	59,329,074	48,449,957	67,814,570	59,919,377
Cash	11,682,171	7,916,262	19,964,358	10,861,409
Federal	16,498,113	16,600,045	16,581,359	14,317,758
Revolving				
Total State Aid	87,509,358	72,966,264	104,360,287	85,098,544
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	680,723	1,290,405	2,006,617	1,914,189
Cash	1,886,692	2,231,083	1,884,805	2,422,882
Federal	439,363	435,569	1,679,979	2,199,099
Revolving				
Total State Aid	3,006,778	3,957,057	5,571,401	6,536,170
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.

An appropriation of \$5 million from American Rescue Plan Act (ARPA) funding to administer a nursing student scholarship program occurred in FY23.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash				
Federal	0	0	1,024,680	1,980,287
Revolving				
Total Operations	0	0	1,024,680	1,980,287
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM I78: 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 Service Workers and Firms; Assisted Living Administrators; Athletic Trainers; Audiologists; Speech-Language Pathologists; Child Caring & Placing Agencies; Cosmetologists; Body Artists; Electrologists; Estheticians; Nail Technologists; Cosmetology and Nail Schools and Salons; Body Art Establishments; Chiropractors; Dentists; Dental Hygienists; Dental Assistants; Dialysis Patient Care Technicians, Early Childhood Care Centers & Preschools; Emergency Medical Care Technicians, Paramedics, and First Responders; Emergency Medical Care Training and Service Providing Agencies; Environmental Health Specialists; Embalmers and Funeral Directors; Funeral Establishments; Crematories; Genetic Counselors; Hearing Aid Instrument Dispensers and Fitters; Lead Abatement Workers and Firms; Medication Aides; 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; Nurse Aides; Optometrists; Occupational Therapists; Occupational Therapy Assistants; Peer Support Specialists; Perfusionists; Podiatrists; Pharmacists, Pharmacist Interns and Pharmacy Technicians; Pharmacy Businesses; Physical Therapists; Physical Therapy Assistants; Psychologists, Radon Measurement and Mitigation Specialists and Firms; Respiratory Care Practitioners, Surgical First Assistants; Veterinarians; and Veterinary Technicians. Most credentials are renewed every two years.

The Investigations Unit receives an average of 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.

PROGRAM

EXPENDITURES

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	21,887	34,471	72,135	16,859
Cash	5,916,284	6,035,274	6,817,182	7,357,855
Federal				
Revolving				
Total Operations	5,938,171	6,069,745	6,889,317	7,374,714
FTEs	49	49	46	53.3

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 250: JUVENILE SERVICES OPERATIONS

PROGRAM PURPOSE

Beginning in FY 13 and the passage of LB 561, passed in the 2013 Legislative Session, the Office of Juvenile Services is responsible only for youth committed to the Youth Rehabilitation and Treatment Centers. Juvenile Parole and community-based services were moved to State Probation under the Supreme Court.

The Youth Rehabilitation and Treatment Centers provide court ordered 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	20,705,085	24,254,490	26,834,742	28,369,862
Cash	928,765	859,490	800,744	1,136,304
Federal	944,310	929,048	1,086,855	1,028,969
Total Operations	22,578,160	26,043,028	28,722,341	30,535,135
FTEs	232	252	259.5	271.6

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	18,336,273	20,190,556	24,680,647	26,781,355
Cash	6,835,700	6,835,700	5,640,507	7,675,251
Federal	78,862,454	81,821,286	86,527,458	90,731,030
Revolving				
Total State Aid	104,034,427	108,847,542	116,848,612	125,187,636
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 FY13. The following programs are included in Program 347:

Supplemental Nutrition Assistance Program (SNAP) (formerly the Food Stamp Program): provides food assistance benefits to low-income households in Nebraska. The benefits of this program are 100% federally funded.

SNAP Employment and Training: provides job search training and support services for unemployed or under-employed SNAP recipients. This program is funded mostly by federal funds with some state matching funds.

Aid to the Aged Blind and Disabled (AABD): provides direct cash assistance to needy persons in addition to the Federal SSI Program to bring the income of the aged, blind or disabled individual up to the need standards in Nebraska. This is a state funded program.

The Temporary Assistance for Needy Families (TANF): Administered as Aid to Dependent Children (ADC) and Employment First (EF). Provides assistance to needy families so that children may be cared for in their own homes or in the home of relatives, and encourages the formation and maintenance of two-parent families. This program has a mix of state and federal funds.

- Aid to Dependent Children (ADC): provides a cash grant to families who meet state promulgated financial and non-financial eligibility requirements. The purpose of ADC is to provide assistance to needy families so that children can be cared for in their own homes and to reduce the dependency of needy parents by promoting job preparation, work, and marriage.
- Employment First (EF): provides temporary, transitional support for Nebraska families so that economic self-sufficiency is attained in as expeditious a manner as possible through the provision of training, education and employment preparation.

Community Services Block Grant: ensures that federal dollars are designated to provide the base funding for nine Community Action Agencies to assist low-income persons and families to become economically self-sufficient. This program is federally funded.

Child Care Subsidy: assists families in becoming self-sufficient by providing child care options for their children that are accessible, affordable and of quality. The program also assists families in understanding, identifying, and selecting quality child care options for their children; and implements a coordinated early care and education delivery system which supports quality care environments for children. This program has a mix of state and federal funds.

Emergency Assistance: provides financial assistance to needy families who have at least one minor child in the home, who are threatened with unforeseen crises, such as discontinuation of utilities, imminent eviction from the family home, or lack of food. The Emergency Assistance program provides help through assistance payments that alleviate the crisis situation. Support is also available for home furnishings, moving expenses, transportation and medical expenses not covered by Medicaid. Assistance is available once in a 12-month period. The maximum amount is equal to the ADC payment standard for the family's size.

Low-Income Home Energy Assistance Program (LIHEAP): provides assistance payments on behalf of vulnerable low-income Nebraskans for assistance with fuel bills for heating and cooling and also with weatherization costs. This program is funded by federal funds.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 347: PUBLIC ASSISTANCE/AID (CONT'D.)

Medically Handicapped Children's Program (MHCP): provides family-focused service coordination/case management, specialty medical team evaluations for children in local areas, access to specialty physicians and payment for treatment services. This program is funded by a combination of federal and state funds.

Disabled Person and Family Support Program: coordinates and purchases services and items to encourage employable disabled people who live independently to remain or become employed and assist disabled adults who reside in an independent living situation to maintain their maximum level of independence and prevent out of home placement. This program is funded by state funds.

Social Services Block Grant: provides supports to enable clients; 1) to experience the optimal level of health, safety and independence in a healthy and safe home environment; 2) to be able to receive ongoing support from unpaid caregivers; and 3) to prevent, reduce or eliminate the risk of abuse, neglect and exploitation. Services to the elderly and persons with disabilities include adult day care, chore services, home-delivered and congregate meals and transportation. This is a federal and state funded program.

Refugee Assistance: provides assistance to refugees who are not eligible for a categorical program to achieve self-sufficiency as quickly as possible and to assist with financial and medical assistance during initial resettlement in the United States. This program is federally funded.

Nebraska Homeless Assistance Program: provides funding to ensure that individuals and families who are homeless or at-risk of homelessness have safe, appropriate housing and services. This program is funded by a mix of cash and federal funds. The cash is generated as a result of fees collected from the documentary stamp tax and deposited into the Homeless Shelter Assistance Trust Fund.

Nebraska Lifespan Respite Services Program: provides short-term relief to primary family caregivers from the demands of ongoing care for an individual with special needs. The Lifespan Respite Services Program provides assistance to help families with loved ones with special needs (from birth through death) to pay for respite care. Families choose their providers and service setting, decide how much to pay per hour or per day, and set their own schedules. This program can help only those families who do not receive respite services from any other governmental program. This is a cash program funded from the Nebraska Health Care Cash Fund.

State Disability Program (Medical and Maintenance): provides medical assistance coverage and monthly maintenance payments to individuals with disabilities that have been denied Supplemental Security Income (SSI) by the Social Security Administration because their disability is expected to last less than 12 months and are ineligible to receive Medicaid services in their own right. If the disability lasts beyond twelve months, the person qualifies for Social Security and Medicare. This is state funded program.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	70,779,875	71,469,727	87,918,812	61,327,457
Cash	4,134,258	2,967,313	2,997,026	3,906,174
Federal	134,674,553	271,746,354	271,804,711	243,057,904
Revolving				
Total State Aid	209,588,686	346,183,394	362,720,549	308,291,535
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 Molina. Dental services are provided under a separate Prepaid Ambulatory Health Plan (PAHP) contract with MCNA Dental. Long-term care services are not included in managed care. New managed care contracts are being competitively reprocured and will include integrating dental into the existing integrated Heritage Health Program.

Home and Community Based Waivers are service systems whereby eligible persons are offered the choice of receiving home and community-based services or entering a nursing facility. These waivers allow Medicaid funding to be used to purchase services such as adult day, assisted living, assistive technology, home-delivered meals and respite.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	869,970,379	880,221,931	1,033,485,537	1,049,600,811
Cash	20,655,510	21,304,786	39,754,209	135,057,525
Federal	1,831,979,253	2,244,801,756	2,749,757,511	2,621,642,523
Revolving	0	0	0	0
Total State Aid	2,722,605,142	3,146,328,473	3,822,997,257	3,806,300,859
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	31,654	41,962	53,873	6,867
Federal				
Revolving				
Total Operations	31,654	41,962	53,873	6,867
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	198,879	357,023	273,144	345,023
Federal				
Revolving				
Total State Aid	198,879	357,023	273,144	345,023
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	230,533	398,985	327,017	351,890
Federal				
Revolving				
TOTAL	230,533	398,985	327,017	351,890

PROGRAM 354: CHILD WELFARE/AID

PROGRAM PURPOSE

Beginning July 1, 2012, child welfare-related programs were moved from Program 347 to a separate budget program. The following programs are included in Program 354:

Child Welfare: Provides services that work to ensure that the abused, neglected, dependent, and/or delinquent children are safe from harm or maltreatment living in a permanent healthy nurturing and caring environment with a stable family and that the effects of harm to the child or youth are diminished, and communities are safe from harm by these children or youth. This is a state and federally funded program. Prior to July, 2022, case management in the Eastern Service Area was handled through a contractual arrangement, most recently by St. Francis Ministries. The case management costs for the Eastern Service Area were included in this appropriation. Saint Francis Ministries began transitioning cases to the state on January 1, 2022. The process was completed by June 30, 2022. The funding for state-provided case management was transferred to Program 033.

Subsidized Adoption & Guardianship: Provides ongoing financial and health care supports to families that establish permanency for children who were in foster by obtaining a guardianship or adoption.

Domestic Violence: Provides services to individuals to assist them in breaking free of their abuser and to establish a healthy and safe environment for themselves and their children. Funding is provided to community-based programs to provide comprehensive support services shall include, but not be limited to: (1) emergency services for victims of abuse and their families; (2) support programs that meet specific needs of victims of abuse and their families; (3) education, counseling, and supportive programs for the abuser; (4) programs to aid in the prevention and elimination of domestic violence, which shall include education and public awareness; and (5) assistance in completing the standard petition and affidavit forms for persons who file a petition and affidavit for a protection order.

Educational Assistance to State Wards: Provides school districts reimbursement by the state for the cost of educational services and transportation for children who are state or court wards when those services are provided outside the child's resident school district and the child is in out-of-home care other than foster family care.

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 354: CHILD WELFARE/AID, (CONT'D)

Post Adoption/Guardianship: Provides support on a voluntary basis after a family has adopted or agreed to be a guardian for a child or teen who had previously been in the state's care. Families are helped to address any issues that come up so the adoption or guardianship remains strong. Families who have adopted or are guardians for youth who were state wards can access assistance 24-hours a day, seven days a week. Families can be connected to respite care, mentoring, counseling, classes, support groups and more.

Protection and Safety Programs: Includes funding for the coordinators at the child advocacy centers, for law enforcement and medical professionals on child abuse and neglect issues, public education and awareness, and home visitation programs.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	167,652,184	180,738,002	188,314,803	209,162,515
Cash	2,734,444	0	0	
Federal	46,346,621	47,528,148	45,651,770	64,782,576
Revolving			0	
Total State Aid	216,733,249	228,266,150	233,966,573	273,945,091
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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	505,818	147,346	76,595	167,901
Cash				
Federal	254,423	598,234	485,723	484,091
Revolving				
Total Operations	760,241	745,580	562,318	651,992
FTEs	12	10	10	7.5

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	1,646,505	1,362,023	2,025,837	1,654,546
Cash				
Federal	624,723	1,720,929	515,600	786,153
Revolving				
Total State Aid	2,271,228	3,082,952	2,541,437	2,440,699
FTEs	0	0	0	0

PROGRAM 359: BRIDGE TO INDEPENDENCE TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	1,793,851	1,517,735	2,102,432	1,822,447
Cash	0	0	0	0
Federal	1,222,957	2,224,600	1,001,323	1,270,244
TOTAL	3,016,808	3,742,335	3,103,755	3,092,691

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.

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	66,656,717	66,896,208	79,794,440	91,291,050
Cash	4,239,215	2,529,779	4,136,118	4,255,875
Federal	2,031,062	2,588,699	9,362,983	6,952,571
Revolving				
Total Operations	72,926,994	72,014,686	93,293,541	102,499,496
FTEs	702	698.25	707.73	750.1

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	8,404,102	10,043,513	9,693,600	8,091,302
Cash	1,708,786	1,458,797	1,339,973	4,243,335
Federal	16,813,708	13,860,413	18,270,635	18,903,434
Revolving	0	0	0	0
Total Operations	26,926,596	25,362,723	29,304,208	31,238,071
FTEs	295	222.50	217.7	194.1

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 424: DEVELOPMENTAL DISABILITY/AID

PROGRAM PURPOSE

The department is responsible for distributing the aid in this program to contracted providers. The Developmental Disabilities System is a statewide program to provide specialized services to persons with developmental disabilities. Service eligibility determinations and funding authorizations are the responsibility of the Developmental Disabilities System. A statewide network of community-based providers provides services. Service providers must be certified prior to contracting and receiving Department administered funds.

The federal funds in this program are Medicaid funds. The cash funds sources include funds from the tobacco settlement fund, the ICF/IID provider tax per Neb. Rev. Statute 68-1804, and funds from individuals that are assessed an ability to pay for services.

Based on LB 1014 which designated use of \$47.5 million in ARPA funding, a 9% increase in the first FY 23 will be applicable effective July 1, 2022 through June 30, 2023 (estimated to cost \$20 million). It was the intent of the Legislature that future rate increases be applied in decreasing amounts in subsequent years.

LB 1412 in 2024 reduced the ARPA funding from LB 1014 by \$27.5 million (\$15 million for FY2023-24 and \$12.5 million for FY2024-25) but replaced the funding with the standard fund mix of General Funds (\$10 million) and Federal Funds (\$17.5 million)

LB 1412 also specified that beginning in FY2024-25 the Federal Funds used for Program 424 shall be reported in Program 424 rather than Program 348, Medical Services, also known as Medicaid.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	139,755,761	136,263,951	152,564,047	183,812,531
Cash	5,332,000	5,331,988	5,342,000	8,063,024
Federal*			19,995,679	
Revolving				
Total State Aid	145,087,761	141,595,939	177,901,726	191,875,555
FTEs	0	0	0	0

*Federal Medicaid funds are in Program 348 until FY2024-25

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 502: PUBLIC HEALTH GRANTS/AID

PROGRAM PURPOSE

This budget program contains funding for public health departments, minority health and federally-qualified community health centers.

The Public Health Grant Program was enacted in 2001 as part of LB 692. The intent of this program is to ensure that all people in Nebraska are covered by a county or district health department. All public health departments funded under this program must provide the following: 1) assessing the health needs of the population, 2) developing policies and formulating strategies to address these needs, and 3) assuring that services are available to meet the health needs of the entire population.

Each local public health department shall include the essential elements in carrying out the core public health functions to the extent applicable within its geographically defined community and to the extent funds are available. The essential elements include, but are not limited to, (a) monitoring health status to identify community health problems, (b) diagnosing and investigating health problems and health hazards in the community, (c) informing, educating, and empowering people about health issues, (d) mobilizing community partnerships to identify and solve health problems, (e) developing policies and rules that support individual and community health efforts, (f) enforcing laws, rules, and regulations that protect public health and the environment and ensure safety, (g) linking people to needed medical and mental health services and assuring the provision of health care when not otherwise available, (h) assuring a competent workforce within the health care industry and the public health departments, (i) evaluating effectiveness, accessibility, and quality of services within the health care industry and the public health departments, and (j) researching to gain new insights and innovative solutions to health problems.

Funding is also provided to federally qualified community health centers to improve access to underserved populations. Funds are distributed to each of the seven centers in the state. Minority health funding provides services to counties with a minority population exceeding five percent in the first and third congressional districts and to the federally qualified health clinics in the second congressional district.

LB 1014 (2022) provided one-time funding to local health departments and to establish an HIV pre-exposure prophylaxis (PrEP) program in Prog. 502. This include \$500,000 for HIV Surveillance & Prevention and \$10,000,000 for Local Public Health Departments.

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	7,751,347	9,767,468	11,328,939	11,285,695
Cash	8,060,980	8,554,604	9,670,392	9,768,474
Federal			1,369,108	2,864,848
Revolving				
Total State Aid	15,812,327	18,322,072	22,368,439	23,919,017
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
- ◆ State Rural Health
- ◆ Indoor Radon
- ◆ Arboviral
- ◆ Biological Terrorism
- ◆ Promoting Integration of Primary and Behavioral Health Care (PIPBHC)
- ◆ Poison Control
- ◆ One-time, time limited funding for several programs under the American Rescue and Recovery Act (ARPA)

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 514: HEALTH AND MEDICAL ASSISTANCE/AID, (CONT'D)

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	4,717,732	5,996,093	7,163,268	6,732,733
Cash	10,013,427	10,387,124	12,873,858	14,091,913
Federal	58,779,833	68,229,347	115,004,254	109,805,833
Revolving				
Total State Aid	73,510,992	84,612,564	135,041,380	130,630,479
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	1,893,716	2,135,901	2,183,910	1,997,762
Cash				
Federal				
Revolving				
Total State Aid	1,893,716	2,135,901	2,183,910	1,997,762
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	8,139,715	9,847,605	9,522,441	9,202,520
Cash	100,832			
Federal	9,065,600	8,890,017	12,664,539	11,391,502
Revolving				
Total State Aid	17,306,147	18,737,622	22,186,980	20,594,022
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	8,210	9,221	17,181	4,802
Federal				
Revolving				
Total Operations	8,210	9,221	17,181	4,802
FTEs	0	0	0.1	0.3

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	436,500	428,385	401,752	436,500
Federal				
Revolving				
Total State Aid	436,500	428,385	401,752	436,500
FTEs	0	0	0	0

PROGRAM 621: STEM CELL RESEARCH TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	444,710	437,606	418,933	441,302
Federal				
Revolving				
TOTAL	444,710	437,606	418,933	441,302

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	223,292	273,535	267,458	270,571
Federal				
Revolving				
Total Operations	223,292	273,535	267,458	270,571
FTEs	.44	.40	.30	0.27

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	3,085,244	3,099,423	3,357,564	3,221,114
Federal				
Revolving				
Total State Aid	3,085,244	3,099,423	3,357,564	3,221,114
FTEs	0	0	0	0

PROGRAM 622: CANCER RESEARCH TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General				
Cash	3,308,536	3,372,958	3,625,022	3,491,685
Federal				
Revolving				
TOTAL	3,308,536	3,372,958	3,625,022	3,491,685

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	14,810,829	15,023,135	14,835,704	15,048,087
Federal				
Revolving				
Total State Aid	14,810,829	15,023,135	14,835,704	15,048,087
FTEs	0	0	0	0

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

PROGRAM 624: HEALTH INFORMATION EXCHANGE/OPERATIONS

PROGRAM PURPOSE

The Health Information Exchange program was created by the Nebraska Legislature in 2023 for the purpose of reporting funds used for the state’s designated Health Information Exchange (HIE), operated by CyncHealth. CyncHealth operates the state’s HIE as well as the Prescription Drug Monitoring Program (PDMP) which is funded in Program 33 Administration.

Electronic health information exchanges (HIE) allow doctors, nurses, pharmacists, other health care providers and patients to appropriately access and securely share a patient’s vital medical information electronically—improving the speed, quality, safety and cost of patient care.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				3,968,882
Cash				
Federal				8,780,234
Revolving				
Total State Aid	0	0	0	12,749,116
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	53,189	72,301	124,727	147,193
Revenue:				
Donations	61,447	73,670	68,370	68,078
Interest	1,007	1,526	2,946	4,306
Transfer Out	(287)	(214)	(45)	0
Total Revenue	62,167	74,982	71,271	72,384
Expenditures:				
Operations	43,055	22,556	48,805	27,707
Total Expenditures	43,055	22,556	48,805	27,707
ENDING BALANCE	<u>72,301</u>	<u>124,727</u>	<u>147,193</u>	<u>191,870</u>
HIGHEST MONTH-ENDING BALANCE	81,043	125,302	170,671	195,603
LOWEST MONTH-ENDING BALANCE	53,311	85,411	120,661	150,158

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,326,261	2,059,463	1,902,042	2,016,950
Revenue:				
Adjustment to loans receivable	(127,292)	(85,926)	0	(106,838)
Community Match	1,722,500	2,147,977	1,968,543	1,966,060
Repayments	0	8,369	10,000	0
Investment Income	25,507	26,730	37,283	50,214
Loan Interest	4,317	3,469	5,531	9,353
Total Revenue	1,625,032	2,100,619	2,021,357	1,918,789
Expenditures:				
Operations	5,137	26,958	38,227	11,403
Aid	1,886,693	2,231,082	1,868,221	2,421,947
Total Expenditures	1,891,830	2,258,040	1,906,448	2,433,350
ENDING BALANCE	<u>2,059,463</u>	<u>1,902,042</u>	<u>2,016,950</u>	<u>1,502,389</u>
HIGHEST MONTH-ENDING BALANCE	2,430,327	2,464,670	2,230,703	2,567,711
LOWEST MONTH-ENDING BALANCE	1,146,483	1,223,118	1,271,191	997,428

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	521,600	378,983	171,784	119,005
Revenue:				
Motor Vehicle Registration	1,323,050	1,294,709	1,294,363	1,306,274
Interest	6,075	40,818	3,738	3,518
Other	80		166,889	103,596
Total Revenue	1,329,205	1,335,527	1,464,990	1,413,388
Expenditures:				
EMS Operations/Aid	1,471,822	1,542,726	1,517,769	1,422,200
Total Expenditures	1,471,822	1,542,726	1,517,769	1,422,200
ENDING BALANCE	<u>378,983</u>	<u>171,784</u>	<u>119,005</u>	<u>110,193</u>
HIGHEST MONTH-ENDING BALANCE	523,869	425,012	301,415	387,723
LOWEST MONTH-ENDING BALANCE	321,527	39,432	81,538	53,689

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22501: NEBRASKA OPIOID RECOVERY FUND
EXPENDED IN PROGRAM 033 & 038**

STATUTORY AUTHORITY: Section 71-2490.

REVENUE SOURCES: The fund shall include all recoveries received on behalf of the state by the Department of Justice pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act related to the advertising of opioids. The fund shall include any money, payments, or other things of value in the nature of civil damages or other payment, except criminal penalties, whether such recovery is by way of verdict, judgment, compromise, or settlement in or out of court, of any case or controversy pursuant to such acts.

PERMITTED USES: Funds shall be spent in accordance with the terms of any verdict, judgment, compromise, or settlement in or out of court, of any case or controversy brought by the Attorney General pursuant to the Consumer Protection Act or the Uniform Deceptive Trade Practices Act.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	2,149,895	2,292,651	5,326,666
Revenue:				
Settlements	2,147,214	110,837	12,868,084	25,158,324
Interest	2,681	31,919	167,494	270,629
Total Revenue	2,149,895	142,756	13,035,578	25,428,953
Expenditures:				
Operations			1,563	1,423
Aid			10,000,000	0
Total Expenditures	0	0	10,001,563	1,423
ENDING BALANCE	<u>2,149,895</u>	<u>2,292,651</u>	<u>5,326,666</u>	<u>30,754,196</u>
HIGHEST MONTH-ENDING BALANCE	2,149,895	2,292,651	13,214,773	30,754,196
LOWEST MONTH-ENDING BALANCE	0	2,152,513	2,295,791	5,343,766

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	3,002,737	819,114	2,893,541	1,699,803
Revenue:				
Nursing Facility Assessment	10,584,159	10,449,410	10,491,962	10,819,957
Interest	111,687	19,228	37,141	45,880
Total Revenue	10,695,846	10,468,638	10,529,103	10,865,837
Expenditures:				
Operations				
Medicaid Rates	12,879,469	8,394,211	11,722,841	11,850,757
Total Expenditures	12,879,469	8,394,211	11,722,841	11,850,757
ENDING BALANCE	<u>819,114</u>	<u>2,893,541</u>	<u>1,699,803</u>	<u>714,883</u>
HIGHEST MONTH-ENDING BALANCE	13,052,033	2,803,540	3,799,765	3,263,862
LOWEST MONTH-ENDING BALANCE	815,106	302,172	456,121	551,263

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,231,955	932,203	531,882	309,900
Revenue:				
Fee revenue	308,173	0	0	0
Interest	18,586	11,035	10,526	9,365
Transfers	40,623	0	0	294,722
Total Revenue	367,382	11,035	10,526	304,087
Expenditures:				
Personal Services	576,098	0	50,853	12,585
Operating	91,035	411,356	181,655	376,428
Total Expenditures	667,133	411,356	232,508	389,013
ENDING BALANCE	<u>932,203</u>	<u>531,882</u>	<u>309,900</u>	<u>224,976</u>
HIGHEST MONTH-ENDING BALANCE	26,310,111	957,323	596,678	550,645
LOWEST MONTH-ENDING BALANCE	9,060,474	551,604	309,900	224,976

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22545: HCBS ENHANCED FMAP CASH FUND
EXPENDED IN PROGRAM 033 & 348**

STATUTORY AUTHORITY: Section 81-3142.

REVENUE SOURCES: Section 9817 of the Federal American Rescue Plan Act (2021).

PERMITTED USES: ARPA provided an additional 10% federal match for certain home and community-based services within Medicaid subject to CMS approval. DHHS is able to draw these federal funds and maintain them in a state cash fund to be used on a CMS-approved plan through the expiration date of 2024. The federal government authorized \$81 million for this purpose. Upon original approval, DHHS allocated \$8 million to FY22, \$38 million to FY23, and \$35 million to FY24. Through FY24, a total of \$37.7m has been expended. To date, CMS requires states to expend the entirety of the funds by March 31, 2025.

FUND SUMMARY	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE			0	50,577,650
Revenue:				
Miscellaneous Adjustment			78,933,746	0
Total Revenue			78,933,746	0
Expenditures:				
Personnel			5,275	7,468
Operating			1,047,630	1,798,466
Aid			27,303,191	7,151,399
Total Expenditures			28,356,096	8,957,333
ENDING BALANCE			<u>50,577,650</u>	<u>41,620,317</u>
HIGHEST MONTH-ENDING BALANCE			78,933,746	41,676,433
LOWEST MONTH-ENDING BALANCE			0	61,782,931

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

**FUND 22550: HEALTH AND HUMAN SERVICES CASH FUND
EXPENDED IN PROGRAMS 033, 038, 179, 250, 365, 421, 424, 514, 519 & 622**

STATUTORY AUTHORITY: Section 81-3119.

REVENUE SOURCES: Deposits into the fund are derived from contractual agreements, grants, fees, donations and three cents of the cigarette tax. Recoveries from the Medicaid False Claims Act and home health fees are also deposited into this fund.

Additionally, this fund contains payments made on behalf of clients of 24h facilities. Clients or relatives are charged for regional centers and BSDC services based upon their ability to pay. Insurance and county funds are also a source of operating funds. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay.

PERMITTED USES: Money deposited in this fund is used for a variety of activities and programs including vital statistics, cancer research, private water supplies, nuclear power plants, private sewage disposal facilities, well drillers, laboratory services. WIC, medication aides, radon, operations of the two regional centers, Norfolk Sex Offender Treatment Program and the Beatrice State Developmental Center.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	52,242,569	71,664,092	57,382,267	65,096,291
Revenue:				
Cigarette Tax	3,427,116	3,427,117	3,427,116	3,427,116
WIC Rebates	8,769,612	10,349,833	13,369,516	10,636,296
Fees and Grants	16,750,222	15,267,937	31,868,215	29,103,672
Earnings	780,570	809,455	1,349,274	2,647,101
Transfers	117,095	(126,175)	(16,937,346)	5,787,482
Total Revenue	29,844,615	29,728,167	33,076,775	51,601,667
Expenditures:				
WIC	8,769,612	8,934,482	11,416,352	9,802,271
Licensure and Standards	1,289,580	1,257,010	1,333,861	1,679,693
R and L Programs	1,465,938	123,475	2,167	1,447
Laboratory	2,084,833	2,356,029	2,268,695	2,347,913
Vital Statistics	1,418,543	1,430,511	1,375,184	1,703,382
Cancer Research	3,308,536	3,372,958	3,625,022	3,491,685
All Other Programs	9,903,273	27,173,486	5,798,284	27,915,152
Total Expenditures	28,240,315	44,647,951	25,819,565	46,941,543
Adjustments	17,817,223	637,959	456,814	1,346,992
ENDING BALANCE	<u>71,664,092</u>	<u>57,382,267</u>	<u>65,096,291</u>	<u>71,103,407</u>
HIGHEST MONTH-ENDING BALANCE	72,826,435	71,664,092	67,451,551	99,984,503
LOWEST MONTH-ENDING BALANCE	31,604,269	31,474,352	51,375,941	26,784,707

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	5,610	5,696	5,780	5,904
Revenue:				
Transfers In				541,196
Interest	86	84	124	2,526
Total Revenue	86	84	124	543,722
Expenditures:				
Aid	0	0	0	441.882
Total Expenditures	0	0	0	441.882
ENDING BALANCE	<u>5,696</u>	<u>5,780</u>	<u>5,904</u>	<u>107,744</u>
HIGHEST MONTH-ENDING BALANCE	5,696	5,780	5,904	107,744
LOWEST MONTH-ENDING BALANCE	5,609	5,696	5,788	5,916

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	32,145	72,116	241,473	594,494
Revenue:				
Fees	92,179	571,160	633,500	115,765
Interest	952	4,535	12,051	12,031
Total Revenue	93,131	575,695	645,551	127,796
Expenditures:				
Grants	53,160	406,338	292,530	320,003
Total Expenditures	53,160	406,338	292,530	320,003
ENDING BALANCE	<u>72,116</u>	<u>241,473</u>	<u>594,494</u>	<u>402,287</u>
HIGHEST MONTH-ENDING BALANCE	72,116	571,447	831,302	602,236
LOWEST MONTH-ENDING BALANCE	32,145	70,229	253,225	357,548

**AGENCY 25 – DEPARTMENT OF HEALTH
AND HUMAN SERVICES
FUND 22585: MEDICAID MANAGED CARE EXCESS PROFIT FUND
EXPENDED IN PROGRAM 033 & 348**

STATUTORY AUTHORITY: Section 68-995.

REVENUE SOURCES: The fund shall contain 1) funds in excess of the specified percentage of profit paid to a Medicaid contractor, 2) any unearned incentive funds and 3) any other funds in excess of contractor limitations.

PERMITTED USES: The fund shall first be used to offset any losses due to the medical loss ratio in the Medicaid managed care contracts and then to provide for services addressing the health needs of adults and children under the Medical Assistance Act, including filling service gaps, providing system improvements, and sustaining access to care as determined by the Legislature.

In 2023, \$56.8 million was appropriated for use in FY 2023-24 only to cover the cost of the Public Health Emergency Unwind.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	3,016,690	3,079,027	67,688,109
Revenue:				
Repayments	0	0	38,931,050	41,268,530
Interest	16,690	44,445	503,770	1,567,786
Adjustment	3,000,000	0	27,967,398	(9,300,000)
Transfers	0	0	0	(1,400,000)
Total Revenue	3,016,700	44,445	67,402,218	32,136,316
Expenditures:				
Operations		(17,892)	2,793,136	(2,597,632)
Aid		0	0	56,776,897
Total Expenditures	0	(17,892)	2,793,136	54,179,265
ENDING BALANCE	<u>3,016,690</u>	<u>3,079,027</u>	<u>67,688,109</u>	<u>45,645,160</u>
HIGHEST MONTH-ENDING BALANCE	3,016,700	7,457,593	67,688,109	72,613,400
LOWEST MONTH-ENDING BALANCE	0	3,087,102	3,083,223	44,802,927

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	20,736	21,056	21,366	21,823
Revenue:				
Fee revenue				
Interest	320	310	457	570
Total Revenue	320	310	457	570
Expenditures:				
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>21,056</u>	<u>21,366</u>	<u>21,823</u>	<u>22,393</u>
HIGHEST MONTH-ENDING BALANCE	21,056	21,366	21,823	22,393
LOWEST MONTH-ENDING BALANCE	20,736	21,082	21,395	21,869

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	346,251	123,406	70,412	69,030
Revenue:				
Fee revenue	108,850	98,350	96,365	98,935
Interest	3,978	1,214	1,749	2,675
Total Revenue	112,828	99,564	98,114	101,610
Expenditures:				
Operations	335,673	152,558	99,496	141,155
Total Expenditures	335,673	152,558	99,496	141,155
ENDING BALANCE	<u>123,406</u>	<u>70,412</u>	<u>69,030</u>	<u>29,485</u>
HIGHEST MONTH-ENDING BALANCE	338,481	140,236	88,530	88,913
LOWEST MONTH-ENDING BALANCE	123,406	11,674	69,030	29,485

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	5,338,159	10,238,373	14,136,614	12,243,035
Revenue:				
Transfer In	62,708,007	52,281,689	67,499,991	56,679,576
Investment Income	558,165	543,987	1,063,841	996,769
Transfer Out	(1,748,477)	(2,838,424)	(21,673,017)	(3,409,591)
Cigarette Tax	1,250,000	1,250,000	1,250,000	1,250,000
Other	2,216	22,720	0	0
Total Revenue	62,769,911	51,259,972	1,250,000	55,516,754
Expenditures:				
Programs and Services	57,869,697	47,361,731	50,034,394	53,957,196
Total Expenditures	57,869,697	47,361,731	50,034,394	53,957,196
ENDING BALANCE	<u>10,238,373</u>	<u>14,136,614</u>	<u>12,243,035</u>	<u>13,802,593</u>
HIGHEST MONTH-ENDING BALANCE	62,822,232	57,589,797	69,921,595	64,133,197
LOWEST MONTH-ENDING BALANCE	10,238,373	14,240,694	12,366,602	14,039,890

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,395,491	1,422,632	1,273,140	1,205,456
Revenue:				
Fee revenue	235,443	228,993	232,512	230,527
Interest	22,231	20,500	26,821	30,944
Transfers				(77,000)
Total Revenue	257,674	249,493	259,333	184,471
Expenditures:				
Administration and Programs	230,533	398,985	327,017	351,890
Total Expenditures	230,533	398,985	327,017	351,890
ENDING BALANCE	<u>1,422,632</u>	<u>1,273,140</u>	<u>1,205,456</u>	<u>1,038,037</u>
HIGHEST MONTH-ENDING BALANCE	1,486,041	1,440,184	1,301,148	1,233,806
LOWEST MONTH-ENDING BALANCE	1,404,990	1,282,578	1,214,893	1,047,474

**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 documentary stamp tax.

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	6,648,520	7,515,102	10,307,618	12,689,966
Revenue:				
Documentary Stamp Tax	4,227,303	5,429,607	4,934,090	4,509,530
Interest	106,635	127,099	246,586	352,365
Transfers	0	0	0	(11,000,000)
Total Revenue	4,333,938	5,556,706	5,180,676	(6,138,105)
Expenditures:				
Aid to Individuals	3,467,356	2,764,190	2,798,328	2,728,492
Total Expenditures	3,467,356	2,764,190	2,798,328	2,728,492
ENDING BALANCE	<u>7,515,102</u>	<u>10,307,618</u>	<u>12,689,966</u>	<u>3,823,369</u>
HIGHEST MONTH-ENDING BALANCE	7,515,102	10,307,618	12,689,966	14,580,600
LOWEST MONTH-ENDING BALANCE	6,345,324	7,739,168	10,642,922	3,823,369

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	714,961	587,000	642,000	697,000
Revenue:				
Provider Taxes	4,544,178	4,125,024	4,086,763	3,921,276
Interest	22,742	23,154	35,077	40,039
Transfer Out	(5,468,680)	(4,896,490)	(4,747,179)	(4,620,348)
Transfer In	3,414,881	3,148,178	3,121,840	2,961,315
Total Revenue	2,848,121	2,399,865	2,496,502	2,302,282
Expenditures:				
DD Aid	312,000	312,000	312,000	312,000
Provider Rates	2,664,082	2,032,865	2,129,502	1,754,518
Total Expenditures	2,976,082	2,344,865	2,441,502	2,066,518
ENDING BALANCE	<u>587,000</u>	<u>642,000</u>	<u>697,000</u>	<u>932,764</u>
HIGHEST MONTH-ENDING BALANCE	2,336,864	2,146,816	2,685,875	2,971,097
LOWEST MONTH-ENDING BALANCE	0	0	0	415,423

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	845,659	818,941	1,412,321	2,170,279
Revenue:				
Fines	153,043	596,841	719,433	898,149
Interest	11,265	13,437	33,637	59,875
Total Revenue	164,308	610,278	753,070	958,024
Expenditures:				
Payments	191,026	16,898	(4,888)	40,138
Total Expenditures	191,026	16,898	(4,888)	40,138
ENDING BALANCE	<u>818,941</u>	<u>1,412,321</u>	<u>2,170,279</u>	<u>3,088,165</u>
HIGHEST MONTH-ENDING BALANCE	818,940	1,340,721	2,170,279	2,965,424
LOWEST MONTH-ENDING BALANCE	531,334	751,627	1,402,549	2,031,174

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,052,877	1,985,450	3,967,318	5,444,038
Revenue:				
Documentary Stamp Tax	3,524,396	4,526,785	4,113,661	3,759,696
Interest	25,698	41,751	100,837	143,249
Total Revenue	3,550,094	4,568,536	4,214,498	3,902,945
Expenditures:				
Grants	3,614,728	2,568,059	2,668,568	3,516,940
Administration	2,793	18,609	69,210	60,013
Total Expenditures	3,617,521	2,586,668	2,737,778	3,576,953
ENDING BALANCE	<u>1,985,450</u>	<u>3,967,318</u>	<u>5,444,038</u>	<u>5,770,030</u>
HIGHEST MONTH-ENDING BALANCE	1,992,867	3,967,318	5,475,687	5,927,515
LOWEST MONTH-ENDING BALANCE	1,202,359	2,368,108	4,378,031	5,368,044

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	12,658,386	14,477,078	14,278,657	18,211,388
Revenue:				
Fee revenue	8,090,544	6,394,082	10,679,133	4,837,408
Interest	191,319	265,973	376,300	535,054
Transfers	(103,658)	(140,000)	(215,000)	(7,200,000)
Total Revenue	8,178,205	6,520,055	10,840,433	(1,827,538)
Expenditures:				
Operations	6,359,513	6,718,476	6,925,702	7,623,995
Total Expenditures	6,359,513	6,718,476	6,925,702	7,623,995
ENDING BALANCE	<u>14,477,078</u>	<u>14,278,657</u>	<u>18,211,388</u>	<u>8,759,855</u>
HIGHEST MONTH-ENDING BALANCE	14,478,254	15,411,517	19,964,375	17,933,186
LOWEST MONTH-ENDING BALANCE	11,384,952	13,594,134	13,385,186	8,457,455

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

DIRECTOR: Vicki Kramer
1500 Nebraska Parkway
P.O. Box 94759
402-479-4616

**LEGISLATIVE
FISCAL OFFICE:** Shelly Glaser
402-471-0052
sglaser@leg.ne.gov

AGENCY DESCRIPTION

The Department of Transportation has two divisions: The Division of Roads and Division of Aeronautics.

The Division of Roads is responsible for the construction and maintenance of Nebraska's roads and highways. Highway maintenance and construction operations are administered 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.

The Nebraska Broadband Office collaborates with all stakeholders impacted by broadband development and administers the Broadband Equity, Access, and Deployment (BEAD) Program, along with the Digital Equity Program. The Nebraska Broadband Office operates administratively under NDOT, but is led by the Nebraska Broadband Office Director and the Governor's Office. Broadband's funding is sourced from the federal BEAD program and is 100% federally funded from the National Telecommunications and Information Administration (NTIA) through the BEAD Program. Expenditures are initially drawn from NDOT's Roads Operations Fund and are subsequently reimbursed at 100% through the BEAD program.

Primary sources of revenue for the Department include: federal-aid highway funds; motor fuel taxes; aviation fuel taxes; aircraft sales and use tax; federal airport grants; motor vehicle registration fees; motor vehicle sales tax; general sales tax; federal transit grants; federal highway safety grants; federal broadband grants; local reimbursement; and investment earnings.

AGENCY BUDGET PROGRAMS

- Program 026 – Administration and Services/Operations
- Program 026 – Administration and Services/Aid
- Program 301 – Public Airports/Aid
- Program 596 – Operation—State-Owned Aircraft
- Program 305 – Assistance to Local Transit Authorities/Aid
- Program 568 – Highway Administration
- Program 569 – Construction
- Program 572 – Services and Support
- Program 574 – Maintenance

AGENCY-ADMINISTERED FUNDS

- Fund 21710 – Aeronautics Cash Fund (expended in Progs. 026, 301 and 596)
- Fund 22700 – Roads Operations Cash Fund (expended in Progs. 305, 568, 569, 572, 574 & 901)
- Fund 22710 – Highway Cash Fund
- Fund 22740 – State Highway Capital Improvement Fund (expended in Prog. 569)
- Fund 22750 – Transportation Infrastructure Bank Fund (expended in Prog. 569)
- Fund 26710 – Grade Crossing Protection Fund (expended in Prog. 569)
- Fund 26720 – State Recreation Road Fund (expended in Prog. 569)

AGENCY 27 – DEPARTMENT OF TRANSPORTATION

<u>AGENCY</u> <u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	40,940	57,184	0
Cash	963,657,854	1,002,861,264	1,175,793,546	1,223,248,776
Federal	0	0	0	1,360,109
Revolving	0	0	0	0
Total Operations	963,657,854	1,002,902,204	1,175,850,730	1,224,608,885
STATE AID:				
General	0	0	0	0
Cash	42,367,625	35,400,383	39,429,080	44,458,021
Federal	0	0	0	0
Total State Aid	42,367,625	35,400,383	39,429,080	44,458,021
TOTAL FUNDS:				
General	0	40,940	57,184	0
Cash	1,006,025,479	1,038,261,647	1,215,222,626	1,267,706,797
Federal	0	0	0	1,360,109
Revolving	0	0	0	0
TOTAL EXPENDITURES:	1,006,025,479	1,038,302,587	1,215,279,810	1,269,066,906
FTEs	2,041.47	1,935.94	1,875.80	1,928.40

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/OPERATIONS

PROGRAM PURPOSE

This program provides administrative and financial services support to the Division and Aeronautics Commission, administers the airport licensing, and publishes airport directories and other technical information. The program administers federal and state funding assistance to develop public use airports; and supplements and assists the Federal Aviation Administration in providing a complete system of aeronautical navigation aids and weather observations for the federal weather system. The administration of the four state owned airfields at Harvard, Fairmont, Scribner, and Bruning includes actual aviation operations at three of the fields. Plus, the leasing and supervision of land and buildings at all of the sites. A Pavement Preservation Program is used to help public airports with runway and taxiway upkeep and pavement marking.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	2,500,976	2,178,298	2,373,859	1,259,577
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	2,500,976	2,178,298	2,373,859	1,259,577
FTEs	15.54	14.38	13.60	15.00

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 026: ADMINISTRATION AND SERVICES/AID

PROGRAM PURPOSE

This program provides funding for the Civil Air Patrol (CAP) from the Aeronautics Cash Fund. These funds are used for: general office expenses; operating and maintenance expenses on CAP aircraft, vehicles, and equipment; the acquisition of communication equipment; and the training of CAP Cadets. The CAP is the civilian auxiliary of the United States Air Force (USAF) and their activities may include searching for missing aircraft and providing assistance to local officials and the Nebraska Emergency Management Agency (NEMA) during natural disasters. Primary financial support for the CAP is provided by the USAF.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	33,273	43,782	8,552	19,894
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	33,273	43,782	8,552	19,894
FTEs	N/A	N/A	N/A	N/A

PROGRAM 026: ADMINISTRATION AND SERVICES
TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	0	0	0	0
Cash	2,534,249	2,222,080	2,382,411	1,279,471
Federal	0	0	0	0
Revolving	0	0	0	0
TOTAL	2,534,249	2,222,080	2,382,411	1,279,471

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Aeronautics

PROGRAM 301: PUBLIC AIRPORTS/AID

PROGRAM PURPOSE

Federal and state aid is distributed through this program to public-use airports for airport construction and development. Aviation fuel taxes and aircraft sales and use taxes are the sources of state aid funds. Federal funds are deposited into the Aeronautics Cash Fund when received and are shown as a cash fund expenditure when distributed to the public airport. Interest-free loans are made available to public airports for the construction of aircraft hangars and fuel storage facilities.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	34,112,685	31,499,625	31,959,651	40,442,288
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	34,112,685	31,499,625	31,959,651	40,442,288
FTEs	N/A	N/A	N/A	N/A

PROGRAM 596: OPERATION – STATE-OWNED AIRCRAFT

PROGRAM PURPOSE

The Aeronautics Division provides air transportation services to all branches of state government. Flights are scheduled and coordinated to ensure economical utilization of the state's aircraft. The division schedules and oversees all maintenance of the aircraft. In some instances, it may be necessary to charter aircraft to meet demand.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	140,021	218,976	142,136	277,865
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	140,021	218,976	142,136	277,865
FTEs	0	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. Also, the State funds must be matched by an equal amount of local funds.

The State also provides operating and capital outlay assistance to intercity bus systems which connect two or more communities or areas. There is not a specific local matching requirement for the receipt of these funds.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	8,221,667	3,856,976	7,460,877	3,995,840
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	8,221,667	3,856,976	7,460,877	3,995,840
FTEs	N/A	N/A	N/A	N/A

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
Division of Roads

PROGRAM 568: HIGHWAY ADMINISTRATION

PROGRAM PURPOSE

This program functions to administratively support the accomplishment of the Construction and Maintenance Programs. Included in this program are all supervisory and related expenses. This includes all administrative type personnel and engineering, construction, and maintenance supervisory personnel. It includes the State Highway Commission, Junkyard Regulation, and Outdoor Advertising Administration. It also includes legal expenses and personnel responsible for the coordination of Division programs. Plus, activities designed to promote and support intergovernmental collaboration at the state, county, and municipal levels toward the orderly development of an integrated system of public roads, throughout the State of Nebraska.

Additionally, this program supports the newly created Nebraska Broadband Office (LB683 2023) by providing office space, furniture, office supplies, administrative, and budgetary support in its mission to oversee the administration, maintenance, and expansion of broadband services throughout the state. The expenses incurred in this program on behalf of the Nebraska Broadband Office (which initially flow through the Roads Operations Cash Fund) are reimbursed at 100% by the federal Broadband Equity, Access, and Deployment (BEAD) Program Funds (42780) authorized under the federal Infrastructure Investment and Jobs Act (IIJA).

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	20,843,664	21,116,696	18,718,774	21,142,780
Federal	0	0	0	1,360,109
Revolving	0	0	0	0
Total Operations	20,843,664	21,116,696	18,718,774	22,502,889
FTEs	173.54	169.39	165.80	163.80

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, reconstruction/rehabilitation, 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, 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	40,941	57,184	0
Cash	743,671,836	792,950,941	945,645,945	949,549,419
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	743,671,836	792,991,882	945,703,129	949,549,419
FTEs	791.99	754.21	732.50	745.00

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	35,320,134	34,900,013	42,057,931	44,191,093
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	35,320,134	34,900,013	42,057,931	44,191,093
FTEs	94.78	91.40	88.30	94.00

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	161,181,224	151,496,340	166,854,902	206,828,041
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	161,181,224	151,496,340	166,854,902	206,828,041
FTEs	965.62	906.56	875.60	913.60

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.

Beginning July 1, 2023, proceeds from the sales and use taxes imposed on aircraft sales and leases are to be credited to the Aeronautics Capital Improvement Fund (LB 727 2023). As this new fund number (21720) was not administratively created until after FY2023-24, these revenues are instead reflected below. The Aeronautics Capital Improvement Funds are used for building, repairing, renovating, or improving the infrastructure at public-use airports licensed by the NDOT Division of Aeronautics.

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 may be used for the administration, regulation, promotion, and development of aviation within the state.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	7,565,607	7,580,169	6,934,553	5,286,861
Revenue:				
Aviation Fuel Taxes	1,096,703	1,606,879	1,566,201	1,637,874
Aircraft Sales and Use Taxes	0	0	0	3,348,621
Federal Funds	33,998,747	30,017,312	29,823,279	38,524,328
Other	1,706,066	1,670,874	1,447,026	1,345,835
Total Revenue	36,801,516	33,295,065	32,836,506	44,856,657
Expenditures:				
Administration	734,011	696,624	711,819	178,854
Planning and Project Mgmt.	700,724	767,667	1,022,268	307,768
Navigational Aids	287,906	353,570	346,331	266,103
State-owned Airfields	800,558	375,518	274,302	509,630
Pavement Maintenance	11,049	28,701	27,691	17,116
Public Airport Assistance	34,112,685	31,499,625	31,959,651	40,442,288
Aircraft Operations	114,264	170,680	141,461	200,205
Aircraft Reserves	25,757	48,296	675	77,660
Total Expenditures	36,786,954	33,940,681	34,484,198	41,999,624
ENDING BALANCE	<u>7,580,169</u>	<u>6,934,553</u>	<u>5,286,861</u>	<u>8,143,895</u>
HIGHEST MONTH-ENDING BALANCE	7,580,169	7,703,778	7,961,618	9,077,636
LOWEST MONTH-ENDING BALANCE	6,405,592	3,976,791	3,330,974	965,067

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. Plus, federal reimbursement for the Nebraska Broadband Office expenditures. Transfers out are made to support the operations of the State Patrol’s Carrier Enforcement Division. Transfers are also made monthly to direct motor fuel tax revenue to the Transportation Infrastructure Bank Fund.

PERMITTED USES: The Roads Operations Cash Fund may be used for:

1. Supporting highway and transit related activities including construction, maintenance, administration, and capital construction.
2. Costs related to the administration of the Division of Aeronautics (LB138 2023).
3. The administration, maintenance, and expansion of broadband services by the Nebraska Broadband Office (LB683 2023), are reimbursed with the federal Broadband Equity, Access, and Deployment (BEAD) Program Funds (42780) in Program 568.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	65,626,380	121,441,737	151,842,459	150,406,499
Revenue:				
Transfer In Highway Cash Fund	473,890,904	453,975,541	439,569,184	487,782,435
Transfer In General Fund	0	0	100,000,000	0
Federal Reimbursement/ Grants	480,059,882	488,368,554	485,582,047	568,352,938
Local Reimbursement	32,682,910	38,928,001	35,609,717	39,631,111
Investment Income	2,423,159	3,388,537	3,795,986	5,108,533
Transfer Out Trans Inf Bnk Fnd	0	0	0	(4,000,000)
Transfers Out	(36,411,468)	(38,312,440)	(38,256,224)	(38,146,622)
Other	16,375,504	13,974,704	12,728,034	60,772,398
Total Revenue	969,020,891	960,322,897	1,039,028,744	1,119,500,792
Expenditures:				
Construction	682,974,095	712,222,121	798,393,410	805,561,116
Maintenance	161,181,225	151,496,340	166,854,902	206,699,185
Administration	20,843,664	21,116,696	18,718,774	21,129,311
Services & Support	35,320,134	34,900,013	42,057,931	44,190,158
Capital Facilities	4,664,750	6,330,029	6,978,810	13,698,002
Transportation Aid	8,221,667	3,856,976	7,460,877	3,995,840
Total Expenditures	913,205,535	929,922,175	1,040,464,704	1,095,273,612
ENDING BALANCE	<u>121,441,737</u>	<u>151,842,459</u>	<u>150,406,499</u>	<u>174,633,679</u>
HIGHEST MONTH-ENDING BALANCE	205,914,754	247,089,645	199,630,513	231,543,228
LOWEST MONTH-ENDING BALANCE	114,344,646	151,842,459	131,207,010	137,193,692

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22710: HIGHWAY CASH FUND

STATUTORY AUTHORITY: Section 66-4,100.

REVENUE SOURCES: The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Transportation. Significant sources of revenue include fuel taxes, motor vehicle registration fees and the sales tax on motor vehicles.

Beginning July 1, 2023, the Highway Trust Fund will receive 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent. This revenue stream will continue until July 1, 2042, after which this sales tax revenue will revert back to being deposited into the General Fund (LB 727 2023).

PERMITTED USES: Transfer to the Roads Operations Cash Fund (22700) and to the State Highway Capital Improvement Fund (22740).

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	26,285,844	42,646,584	33,533,550	41,877,323
Revenue:				
Motor and Special Fuels	284,773,000	243,233,000	226,404,000	172,662,000
Registration Fees	46,481,000	41,731,000	49,143,000	51,571,000
Sales Tax on Motor Vehicles	157,940,000	158,819,000	171,141,000	178,672,000
Sales and Use Tax	0	0	0	83,182,419
Other	957,356	1,007,878	1,130,668	1,259,666
Investment Income	100,288	71,629	94,289	188,305
Transfer Out Hwy Trust Fund	(473,890,904)	(453,975,541)	(439,569,184)	(487,782,435)
Total Revenue	16,360,740	(9,113,034)	8,343,773	(247,046)
ENDING BALANCE	<u>42,646,584</u>	<u>33,533,550</u>	<u>41,877,323</u>	<u>41,630,277</u>
HIGHEST MONTH-ENDING BALANCE	47,477,394	42,179,440	42,060,620	46,189,654
LOWEST MONTH-ENDING BALANCE	31,816,293	30,998,059	33,767,975	35,821,909

AGENCY 27 – DEPARTMENT OF TRANSPORTATION
FUND 22740: STATE HIGHWAY CAPITAL IMPROVEMENT FUND
EXPENDED IN PROGRAM 569

STATUTORY AUTHORITY: Section 39-2703.

REVENUE SOURCES: Until July 1, 2023 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. After July 1, 2023, 85% of the revenue derived from the general sales and use tax rate of one-quarter of one percent, will be credited to the Highway Trust Fund as per LB 727 (2023). In lieu of this revenue, the State Highway Capital Improvement Fund will receive an amount equal to the sales tax revenue credited to the Highway Trust Fund each month, no less than \$70 million annually. This will be from revenue closely related to the use of highways.

Beginning July 1, 2023 until July 1, 2042, as directed by LB 727 (2023) proceeds from the sale of bonds will be deposited into the State Highway Capital Improvement Fund.

PERMITTED USES: The State Highway Capital Improvement Fund is used for bond repayment. Any remaining funds shall be used as follows:

1. At least twenty-five percent of the money credited to the fund each fiscal year is used, as determined by the Department of Transportation, for construction of the expressway system and federally designated high priority corridors; and
2. The remaining money credited to the fund each fiscal year is used to pay for surface transportation projects of the highest priority as determined by the department.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	10,461,380	82,929,934	126,884,426	122,408,290
Revenue:				
Sales and Use Tax	73,417,454	94,061,346	94,702,648	16,914,822
Interest	489,754	1,756,818	2,371,553	2,845,684
Transfer In Build Nebr. Act	0	0	0	83,182,419
Total Revenue	73,907,208	95,818,164	97,074,201	102,942,925
Expenditures:				
Construction	1,438,654	51,863,672	101,550,337	102,257,039
Total Expenditures	1,438,654	51,863,672	101,550,337	102,257,039
ENDING BALANCE	<u>82,929,934</u>	<u>126,884,426</u>	<u>122,408,290</u>	<u>123,094,176</u>
HIGHEST MONTH-ENDING BALANCE	89,995,710	128,222,010	126,899,274	123,251,458
LOWEST MONTH-ENDING BALANCE	9,905,559	115,577,480	95,072,794	102,486,840

**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. The fuel tax revenue runs through June 30, 2033, at which time unobligated funds are to be transferred to the Cash Reserve Fund. Additionally, LB 1030 (2024) directs two \$4 million transfers from the Roads Operations Fund (22700) to the Transportation Infrastructure Bank Fund (TIB) on or before both June 30, 2024 and June 30, 2025 respectively, as directed by the DAS Budget Administrator.

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, to be completed by June 30, 2033.
2. The County Bridge Match Program, may provide up to \$40 million, for the repair and replacement of deficient bridges on the county road system. This terminates on June 30, 2029.
3. The Economic Opportunity Program (funding is limited to \$20 million), for financing transportation improvements to attract and support new businesses and business expansions by connecting them to the transportation.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	66,431,209	48,299,697	54,773,771	43,619,154
Revenue:				
Transfer In Hwy Cash Fund / Fuel Tax	26,556,657	28,594,857	27,582,168	28,142,501
Transfer In Roads Ops Cash Fund	0	0	0	4,000,000
Interest	864,688	738,194	1,045,353	978,038
Total Revenue	27,421,345	29,333,051	28,627,521	33,120,539
Expenditures:				
Construction	45,552,857	22,858,977	39,782,138	37,084,229
Total Expenditures	45,552,857	22,858,977	39,782,138	37,084,229
ENDING BALANCE	<u>48,299,697</u>	<u>54,773,771</u>	<u>43,619,154</u>	<u>39,655,464</u>
HIGHEST MONTH-ENDING BALANCE	66,025,621	54,932,912	53,294,422	42,222,660
LOWEST MONTH-ENDING BALANCE	47,747,537	45,113,878	43,619,154	33,756,537

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	5,468,253	5,540,778	7,466,541	7,913,378
Revenue:				
Train Mile Tax/Crossing Levy	1,883,461	1,770,566	1,765,975	1,569,495
Interest	76,173	88,360	149,764	203,508
Transfer In Hwy Trust Fund	360,000	360,000	360,000	360,000
Total Revenue	2,319,634	2,218,926	2,275,739	2,133,003
Expenditures:				
Construction / Maintenance	2,247,109	293,163	1,828,902	1,778,461
Total Expenditures	2,247,109	293,163	1,828,902	1,778,461
ENDING BALANCE	<u>5,540,778</u>	<u>7,466,541</u>	<u>7,913,378</u>	<u>8,267,919</u>
HIGHEST MONTH-ENDING BALANCE	5,742,999	7,466,541	7,913,378	8,267,919
LOWEST MONTH-ENDING BALANCE	4,362,323	5,531,620	6,453,567	7,706,345

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. Also considered State Recreation Roads are those giving direct and immediate access to a state veteran cemetery.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	11,712,976	11,379,661	10,516,615	10,644,691
Revenue:				
Registration Fees	3,958,247	3,833,606	3,872,904	3,913,795
Interest	167,147	164,079	221,694	268,368
Total Revenue	4,125,394	3,997,685	4,094,598	4,182,163
Expenditures:				
Construction / Maintenance	4,458,709	4,860,731	3,966,522	3,394,629
Total Expenditures	4,458,709	4,860,731	3,966,522	3,394,629
ENDING BALANCE	<u>11,379,661</u>	<u>10,516,615</u>	<u>10,644,691</u>	<u>11,432,225</u>
HIGHEST MONTH-ENDING BALANCE	11,927,608	11,825,507	11,035,753	11,432,225
LOWEST MONTH-ENDING BALANCE	9,840,196	10,516,615	10,013,167	10,017,436

AGENCY 28 – DEPARTMENT OF VETERANS' AFFAIRS

DIRECTOR: John Hilgert
Fourth Floor
State Office Building
402-471-2458

**LEGISLATIVE
FISCAL OFFICE:** Nikki Swope
402-471-0042
nswope@leg.ne.gov

AGENCY DESCRIPTION

The Department of Veterans' Affairs, created in 1947, is headed by a director who is appointed by the Governor subject to the approval of the Legislature. The Department is responsible for aiding and assisting veterans and their eligible dependents in applying for and receiving state and federal veterans' benefits, for supervising and administering various state programs, and for providing administrative support for the Commission on Military and Veteran Affairs.

The Department's Central Office is 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 the Department of Veterans' Affairs from the Department of Health and Human Services. In FY 2020-21, funding for the Department of Veteran Affairs was appropriated to one umbrella program 511 – Veterans' Affairs. The programs that were merged under the umbrella program included: 36-Department Administration; 37-Veteran Cometary System; 510-State Service Office; 519-Central Nebraska Veterans' Home; 520-Norfolk Veterans' Home; 521-Western Nebraska Veterans' Home; and 522-Eastern Nebraska Veterans' Home. For this report, all Veterans' Homes are reported under Program 519.

AGENCY PROGRAMS

- Program 511 – Veterans' Affairs
- Program 036 – Departmental Administration/Operations
- Program 036 – Departmental Administration/Aid
- Program 037 – Veterans' Cemetery System
- Program 510 – State Service Office
- Program 519 – Nebraska Veterans' Homes

AGENCY-ADMINISTERED FUNDS

- Fund 22523 – Veterans' Homes Operations Cash Fund (expended in Progs. 519)
- Fund 22820 – Nebraska Veteran Cemetery System Operation Fund (expended in Prog. 037)
- Fund 22821 – Pets for Vets (expended in Prog. 036)
- Fund 22822 – Veteran Employment Program Fund (expended in Prog. 036)
- Fund 22830 – Military Installation Development and Support Fund (expended in Prog. 036)
- Fund 32280 – Veteran Cemetery Construction Fund (expended in Prog. 037)

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

AGENCY EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	26,601,013	31,287,787	39,769,249	46,366,894
Cash	11,193,299	14,077,721	9,850,627	14,012,969
Federal	16,886,495	27,546,427	29,196,130	20,603,590
Revolving	0	0	0	0
Total Operations	54,680,807	72,911,935	78,816,006	80,983,453
STATE AID:				
General	0	0	0	2,279,661
Cash	0	4,467	12,117	1,766,354
Federal	0	0	0	0
Total State Aid	0	4,467	12,117	4,046,015
TOTAL FUNDS:				
General	31,287,787	39,769,249	39,769,249	48,646,555
Cash	11,193,299	14,082,188	9,862,744	15,779,323
Federal	16,886,495	27,546,427	29,196,130	20,603,590
Revolving	0	0	0	0
TOTAL EXPENDITURES:	54,680,807	72,916,402	78,828,123	85,029,468
FTEs	554.83	660.78	688.36	692.83

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.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	26,601,013	31,287,787	39,769,249	46,366,894
Cash	11,193,299	14,077,721	9,850,627	14,012,969
Federal	16,886,495	27,546,427	29,196,130	20,603,590
Revolving	0	0	0	0
Total Operations	54,680,807	72,911,935	78,816,006	80,983,453
STATE AID:				
General	0	0	0	2,279,661
Cash	0	4,467	12,117	1,766,354
Federal	0	0	0	0
Total State Aid	0	4,467	12,117	4,046,015
TOTAL FUNDS:				
General	31,287,787	39,769,249	39,769,249	48,646,555
Cash	11,193,299	14,082,188	9,862,744	15,779,323
Federal	16,886,495	27,546,427	29,196,130	20,603,590
Revolving	0	0	0	0
TOTAL EXPENDITURES:	54,680,807	72,916,402	78,828,123	85,029,468
FTEs	554.83	660.78	688.36	692.83

Note: The total budget combines all previously separated veterans’ programs into one total for comparison to prior fiscal years.

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 036: DEPARTMENTAL ADMINISTRATION/OPERATIONS

PROGRAM PURPOSE

The Director of Veterans' Affairs hires state service officers who assist and represent veterans in applying for federal benefits. The Director administers the Nebraska Veterans' Aid Fund by determining the eligibility of applicants and the amount distributed from the interest earned on the fund for food, transportation, shelter, fuel, wearing apparel, medical or surgical aid and funeral expenses. The Veterans Home Board approves admission to the Nebraska Veterans' Homes at Kearney, Norfolk, Scottsbluff, and Bellevue. The Department approves applications for waivers of tuition at state-supported schools and colleges and maintains a grave registry of all veterans buried in Nebraska. The Department is a depository for separation documents of discharged military personnel from Nebraska. Discharges are filed and requests are received for copies. The Department maintains and administers the Veteran's registry which supports veterans benefit programs available through other agencies. The Department is the central administration for all divisions including the Nebraska Veterans' Service Office, the Nebraska Veterans Cemetery System, and the Nebraska Veterans' Homes (which began in FY 2017-18). The Department provides staff and operating support for the Commission on Military and Veteran Affairs.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	4,825,539	5,420,620	5,725,212	6,237,836
Cash				34,687
Federal				
Revolving				
Total Operations	4,825,539	5,420,620	5,725,212	6,272,523
FTEs	31.0	39.0	37.0	41.0

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 036: DEPARTMENTAL ADMINISTRATION/AID

PROGRAM PURPOSE

Funds are appropriated in this program for a grant to a not-for-profit organization to complete construction of a memorial to honor the three hundred ninety-six Nebraska military personnel who were killed in action during the Vietnam War. Cash funds are aid pursuant to the Pets for Vets Program.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General		0	0	2,279,661
Cash		4,467	12,117	1,766,354
Federal				
Revolving				
Total Aid	0	4,467	12,117	4,046,015
FTEs	0	0	0	0

PROGRAM 036: DEPARTMENTAL ADMINISTRATION TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	4,825,539	5,420,620	5,725,212	8,517,496
Cash		4,468	12,117	1,801,041
Federal				
Revolving				
TOTAL	4,825,539	5,425,088	5,737,329	10,318,537

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS

PROGRAM 037: VETERANS’ CEMETERY SYSTEM

PROGRAM PURPOSE

The Department of Veterans’ Affairs is authorized by statute to establish and operate a state veteran cemetery system. The director may seek and expend private, state and federal funds for the establishment, construction, maintenance, administration and operation of the cemetery system. The director shall provide lots in the cemetery system for the interment of deceased veterans as defined by the National Cemetery Administration of the United States Department of Veterans Affairs and eligible dependents. The first cemetery, located in Box Butte County (the Nebraska Veterans Cemetery at Alliance), was dedicated in August 2010 and construction of a second cemetery, located in Hall County (the Nebraska Veterans Cemetery at Grand Island) in 2023.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General			16,695	22,598
Cash	307,120	282,316	304,745	319,355
Federal				
Revolving				
Total Operations	307,120	282,316	321,440	341,953
FTEs	3.83	4.0	3.0	3.0

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	734,059	733,985	736,900	744,319
Cash				
Federal				
Revolving				
Total Operations	734,059	733,985	736,900	744,319
FTEs	9.0	12.0	11.0	14.0

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	21,041,415	25,133,182	33,290,442	39,362,141
Cash	10,886,179	13,795,404	9,545,882	13,658,927
Federal	16,886,495	27,546,427	29,196,130	20,603,590
Revolving				
Total Operations	48,814,089	66,475,013	72,032,454	73,624,658
FTEs	510.83	607.78	637.36	634.83

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22523: VETERANS’ HOMES OPERATIONS CASH FUND
EXPENDED IN PROGRAM 519

STATUTORY AUTHORITY: Section 80-322.01.

REVENUE SOURCES: The Nebraska Department of Veterans’ Affairs operations cash fund was created per statute to receive funds for the operation of four long-term care facilities located in Bellevue, Kearney (formerly Grand Island, which was closed as of January 2019), Norfolk, and Scottsbluff for veterans, their spouses, and Gold Star parents.

Per LB 340, all programs, services and duties of the Division of Veterans’ Homes of the Department of Health and Human Services were transferred to the Department of Veterans’ Affairs effective July 1, 2017. The Veterans Home Board determines the member contribution borne by the client or relatives of the veteran’s homes. The federal government provides a per diem to help support the operation of the veteran’s homes. All the Veteran’s’ homes (programs 519, 520, 521, 522) are combined for reporting purposes.

PERMITTED USES: Operations expenses for the Veteran’s Home are paid from the fund.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,938,549	5,303,914	3,216,889	6,961,201
Revenue:				
Member Contribution	14,206,314	11,639,872	13,183,272	13,029,018
Interest	45,230	68,908	106,922	191,968
Total Revenue	14,251,544	11,708,780	13,290,194	13,220,896
Expenditures:				
Personal Services	5,199,278	6,740,582	5,154,968	1,837,138
Operating	5,800,913	7,054,822	4,390,914	10,390,849
Total Expenditures	11,000,191	13,795,404	9,545,882	12,227,987
ENDING BALANCE	<u>5,303,914</u>	<u>3,217,290</u>	<u>6,961,201</u>	<u>7,954,200</u>
HIGHEST MONTH-ENDING BALANCE	5,832,737	6,294,396	7,552,880	8,352,484
LOWEST MONTH-ENDING BALANCE	1,350,140	2,562,099	3,325,036	6,582,049

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 provides a burial expense in the amount of \$722 - \$745, depending upon the date of death, for each veteran buried at a Nebraska Veterans Cemetery.

PERMITTED USES: Funds are used for the operation, administration, and maintenance of the state veteran cemetery system.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	786,611	736,886	766,531	795,383
Revenue:				
Fee revenue	337,395	347,354	353,269	354,515
Interest	12,272	11,010	16,741	21,162
Operating Transfers Out	(2,006)	(1761)	(557)	0
Total Revenue	347,661	356,603	369,453	375,677
Expenditures:				
Personal Services	197,030	208,497	244,499	217,685
Operating	200,350	118,461	96,102	101,670
Total Expenditures	397,380	326,958	340,601	319,355
ENDING BALANCE	<u>736,886</u>	<u>766,531</u>	<u>795,383</u>	<u>851,705</u>
HIGHEST MONTH-ENDING BALANCE	840,581	768,146	818,408	857,042
LOWEST MONTH-ENDING BALANCE	746,077	725,386	773,395	769,117

AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
FUND 22821: NEBRASKA VETERAN PETS FOR VETS FUND
EXPENDED IN PROGRAM 036

STATUTORY AUTHORITY: Section 80-417.

REVENUE SOURCES: License plate fees that can be alphanumeric (\$5) or personalized message (\$40) of which proceeds are distributed to the Nebraska Department of Veteran Affairs to administer a fund that provides financial support, in the form of grants, to veterans for the costs associated with adopting a pet. The program was founded in FY 2020-21.

PERMITTED USES: The Nebraska Pets for Vets Fund is created in statute for the purpose of providing financial support to veterans for the costs associated with adopting a pet. The department shall use the money credited to the Pets for Vets Cash Fund under section 60-3,250 to award grants to carry out the purposes of such program. The department may administer the program or contract with an organization dedicated to the care of dogs and cats to administer the program.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	5,369	11,751	14,613
Revenue:				
Fee revenue	5,600	11,107	14,798	16,486
Interest	18	108	275	428
Operating Transfers Out	(248)	(366)	(94)	0
Total Revenue	5,370	10,849	14,979	16,914
Expenditures:				
Aid	0	4,467	12,117	18,648
Total Expenditures	0	4,467	12,117	18,648
ENDING BALANCE	<u>5,369</u>	<u>11,751</u>	<u>14,613</u>	<u>12,879</u>
HIGHEST MONTH-ENDING BALANCE	5,789	11,951	15,058	18,887
LOWEST MONTH-ENDING BALANCE	0	6,389	11,270	12,518

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	5,510	21,633	48,262
Revenue:				
Fee revenue	5,735	16,476	26,123	34,208
Interest	17	168	676	1,601
Operating Transfers Out	(241)	(521)	(170)	0
Total Revenue	5,511	16,123	26,629	35,809
Expenditures:				
Aid	0	0	0	0
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>5,510</u>	<u>21,633</u>	<u>48,262</u>	<u>84,071</u>
HIGHEST MONTH-ENDING BALANCE	5,973	21,888	48,542	84,071
LOWEST MONTH-ENDING BALANCE	0	6,922	23,574	51,615

**AGENCY 28 – DEPARTMENT OF VETERANS’ AFFAIRS
 FUND 22830: MILITARY INSTALLATION DEVELOPMENT AND SUPPORT FUND
 EXPENDED IN PROGRAM 036**

STATUTORY AUTHORITY: Section 55-901.

REVENUE SOURCES: The Military Installation Development and Support Fund was created in FY 2020-21. A one-time \$30 M transfer from the Cash Reserve Fund into the Military Base development and Support fund occurred in FY 2022-23. The fund shall consist of transfers authorized by the Legislature and any gifts, grants, or bequests from any source, including federal, state, public, and private sources, for such purposes.

PERMITTED USES: The fund shall be used to contribute to construction, development, or support for any military installation, located in Nebraska, for purposes of improving mission retention and recruitment; supporting the morale, health, and mental wellness of military members and families; and growing the economic impact of military installations in Nebraska. The fund may be used for any project that directly supports any military installation located in Nebraska.

The Department of Veterans' Affairs shall require a match of public or private funding in an amount equal to or greater than one-half of the total cost of any project described prior to authorizing an expenditure from the fund.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	0	28,962,838
Revenue:				
Interest	0	0	0	710,544
Operating Transfers In	0	0	30,000,000	0
Total Revenue	0	0	30,000,000	710,544
Expenditures:				
Operations	0	0	0	0
Aid	0	0	0	1,747,706
Total Expenditures	0	0	0	1,747,706
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>30,000,000</u>	<u>28,962,838</u>
HIGHEST MONTH-ENDING BALANCE	0	0	30,000,000	30,271,853
LOWEST MONTH-ENDING BALANCE	0	0	0	28,962,838

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 State Veterans Cemetery in Grand Island. The Veteran Cemetery Construction Fund was utilized to receive these funds. In FY24 and FY25, transfers of \$4 million each year are authorized from the Nebraska Veterans’ Aid Fund for completion of a veteran cemetery.

PERMITTED USES: Construction of a veteran cemetery in Grand Island.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	0	0	759,376	775,614
Revenue:				
Fee revenue				
Interest		9,376	16,238	98,824
Capital Donations		750,000	0	0
Operating Transfers In		0	0	4,000,000
Total Revenue	0	759,376	16,238	4,098,824
Expenditures:				
Construction				2,679,299
Total Expenditures	0	0	0	2,679,299
ENDING BALANCE	<u>0</u>	<u>759,376</u>	<u>775,614</u>	<u>2,096,315</u>
HIGHEST MONTH-ENDING BALANCE	0	739,376	739,376	4,777,231
LOWEST MONTH-ENDING BALANCE	0	0	759,376	3,067,390

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

DIRECTOR: Tom Riley, P. E.
245 Fallbrook Blvd
Ste. 201
Lincoln, NE 68521-6729
402-471-2363

**LEGISLATIVE
FISCAL OFFICE:** Clint Verner
402-471-0056
cverner@leg.ne.gov

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 and Natural Resources Water Quality Fund/Aid
- Program 313 - Water Sustainability Fund/Aid
- Program 314 - Critical Infrastructure Facilities Fund/Aid
- Program 319 – Water Projects
- Program 334 - Soil and Water Conservation/Operations
- Program 334 - Soil and Water Conservation/Aid

AGENCY-ADMINISTERED FUNDS

- Fund 22910 - Water Resources Cash Fund (expended in Prog. 334)
- Fund 22940 - Water Sustainability Fund (expended in Prog. 334)
- Fund 22950 - Critical Infrastructure Facilities Cash Fund (expended in Prog. 314)
- Fund 22970 - Perkins County Canal Project Fund (expended in Prog. 319)
- Fund 22980 – Jobs and Economic Development Initiative Fund (expended in Prog. 319)
- Fund 22990 – Surface Water Irrigation Infrastructure Fund (expended in Prog. 334)
- Fund 25510 - Small Watersheds Flood Control Fund (expended in Prog. 303)
- Fund 25520 - Resources Development Fund (expended in Prog. 307)
- Fund 25530 - Soil and Water Conservation Fund (expended in Prog. 304)
- Fund 25540 - Natural Resources Water Quality Fund (expended in Prog. 309)
- Fund 25550 - Water Well Decommissioning Fund (expended in Prog. 306)
- Fund 25590 - Water Resources Trust Fund (expended in Prog. 334)
- Fund 26600 - Department of Natural Resources Cash Fund (expended in Prog. 334)

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	10,448,184	10,945,159	12,157,292	11,885,042
Cash	685,891	987,057	2,218,404	6,556,728
Federal	1,041,437	866,750	2,705,549	3,485,952
Revolving				
Total Operations	12,175,511	12,798,966	17,081,245	21,926,047
STATE AID:				
General	1,957,716	1,961,821	1,610,630	2,115,951
Cash	15,710,987	10,658,057	18,420,519	31,823,402
Federal		48,207		7,496,036
Total State Aid	17,668,703	12,899,821	20,031,149	41,347,064
TOTAL FUNDS:				
General	12,405,900	12,906,979	13,767,922	14,000,993
Cash	16,396,878	11,876,849	20,638,923	38,380,130
Federal	1,041,437	914,957	2,705,549	10,981,988
Revolving	0	0	0	0
TOTAL EXPENDITURES:	29,844,215	25,698,785	37,112,394	63,363,111
FTEs	101.25	101.17	106	107

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	1,671,196	1,818,614	1,410,475	1,842,795
Cash				
Federal				
Revolving				
Total State Aid	1,671,196	1,818,614	1,410,475	1,842,795
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	54,498	55,513	47,786	56,492
Federal				
Revolving				
Total State Aid	54,498	55,513	47,786	56,492
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	166,770	10,256	2,528	1,676
Cash		231,735	12,107	
Federal				
Revolving				
Total State Aid	166,770	241,991	14,635	1,676
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	1,300,000	1,150,000	1,135,000	1,160,000
Federal				
Revolving				
Total State Aid	1,300,000	1,150,000	1,135,000	1,160,000
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	3,068,405	4,758,834	13,117,467	9,205,442
Federal				
Revolving				
Total State Aid	3,068,405	4,758,834	13,117,467	9,205,442
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.

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General				
Cash	7,671,080	278,037	0	8,558,213
Federal				1,291,662
Revolving				
Total State Aid	7,671,080	278,037	0	9,849,876
FTEs	0	0	0	0

PROGRAM 319: WATER PROJECTS

PROGRAM PURPOSE

This program was established to manage new water initiatives created during the 2022 Legislative session, specifically the Perkins County Canal and Jobs and Economic Development Initiative (JEDI) funds. In addition, American Rescue Plan Act (ARPA) funds were appropriated to the program to aid in developing a second water source for a city of the Primary Class and for a grant for riverfront improvement projects.

PROGRAM

<u>EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	0	0	1,854,195	6,901,728
Federal				6,175,260
Revolving				
Total Operations	0	0	1,854,195	13,076,999
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;
- Legal Support; and
- Surface Water Irrigation Fund.

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	10,448,184	10,945,159	12,157,292	11,883,366
Cash	685,890	986,976	346,290	1,347,598
Federal	1,041,437	866,750	2,705,549	3,485,952
Revolving				
Total Operations	12,175,511	12,798,855	15,209,131	16,716,917
FTEs	101.25	101.17	106	107

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES

PROGRAM 334: SOIL AND WATER CONSERVATION/AID

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	119,751	132,950	197,626	273,156
Cash	3,617,005	4,415,673	4,126,158	11,150,657
Federal		48,207		29,113
Revolving				
Total State Aid	3,736,756	4,596,830	4,323,784	11,452,925
FTEs	0	0	0	0

PROGRAM 334: SOIL AND WATER CONSERVATION TOTAL OPERATIONS AND STATE AID

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	10,567,934	11,078,109	12,354,918	12,156,522
Cash	4,302,895	5,402,650	4,472,449	12,498,254
Federal	1,041,437	914,957	2,705,549	3,515,065
Revolving				
TOTAL	15,912,266	17,395,716	19,532,916	28,169,842

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22910: WATER RESOURCES CASH FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 61-218.

REVENUE SOURCES: 6 grants from other entities (primarily NET), settlement funds (61-218), and transfers authorized by the Legislature.

PERMITTED USES: Expenditures from the Water Resources Cash Fund may be made directly by the Department or to natural resources districts to either achieve a sustainable balance of consumptive water uses or assure compliance with an interstate compact or decree or a formal state contract or agreement. Funds expended for natural resources districts require a match of local funding in an amount equal to or greater than forty percent of the total cost of carrying out the eligible activity.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	25,256,494	28,298,247	27,483,070	34,563,883
Revenue:				
Intergovernmental Revenues	3,300,000	0	6,600,000	0
Grants	0	0	0	341,488
Transfers in	3,300,000	3,300,000	3,300,000	7,000,000
Transfers out	(107,679)	(156,552)	(283,193)	(312,287)
Interest	365,802	392,457	669,071	854,415
Total Revenue	6,858,123	3,535,905	10,285,878	7,883,615
Expenditures:				
State Aid	3,607,005	4,215,673	2,962,042	5,897,101
Operating	209,365	135,408	243,023	119,268
Total Expenditures	3,816,370	4,351,081	3,205,065	6,016,369
Ending Balance	<u>28,298,247</u>	<u>27,483,070</u>	<u>34,563,883</u>	<u>36,431,129</u>
HIGHEST MONTH-ENDING BALANCE	28,298,247	28,225,123	34,568,393	36,431,129
LOWEST MONTH-ENDING BALANCE	22,721,698	24,320,307	27,504,892	32,398,787

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.

FUND SUMMARY	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	30,283,879	37,402,258	43,538,051	41,813,834
Revenue:				
Transfers in	11,000,000	11,000,000	11,084,018	11,027,790
Transfers out	(1,100,000)	(475,000)	(475,000)	0
Interest	424,284	508,415	834,252	1,013,345
Total Revenue	10,324,284	11,033,415	11,443,270	12,041,135
Expenditures:				
Water Sustainability Fund	3,068,728	4,758,915	13,117,386	9,205,516
Soil and Water Conservation	137,176	138,706	50,100	48,985
Total Expenditures	3,205,904	4,897,621	13,167,486	9,254,501
ENDING BALANCE	<u>37,402,258</u>	<u>43,538,051</u>	<u>41,813,834</u>	<u>44,600,468</u>
HIGHEST MONTH-ENDING BALANCE	26,815,116	43,538,051	43,314,358	44,600,468
LOWEST MONTH-ENDING BALANCE	37,402,258	32,977,613	31,258,693	37,262,986

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 22950: CRITICAL INFRASTRUCTURE FACILITIES CASH FUND
 EXPENDED IN PROGRAM 314**

STATUTORY AUTHORITY: Section 61-224.

REVENUE SOURCES: Cash Reserve Fund transfers. A \$13,700,000 transfer was authorized in FY15-16, a \$3,800,000 transfer authorized in FY20-21, and a \$10,000,000 transfer authorized in FY23-24.

PERMITTED USES: To provide a grant to a natural resources district to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the district which includes military installations, transportation routes, and wastewater treatment facilities and to provide a grant to an irrigation district for reimbursement of costs related to temporary repairs to the main canal and tunnels of an interstate irrigation system which experienced a failure.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	4,895,986	1,024,905	746,868	746,868
Revenue:				
Transfers in	3,800,000	0		10,000,000
Total Revenue	3,800,000	0	0	10,000,000
Expenditures:				
Aid	7,671,080	278,037		8,558,213
Total Expenditures	7,671,080	278,037	0	8,558,213
ENDING BALANCE	<u>1,024,905</u>	<u>746,868</u>	<u>746,868</u>	<u>2,188,655</u>
HIGHEST MONTH-ENDING BALANCE	1,024,905	1,024,905	746,868	4,002,035
LOWEST MONTH-ENDING BALANCE	8,695,985	746,868	746,868	460,968

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 22970: PERKINS COUNTY CANAL PROJECT FUND
 EXPENDED IN PROGRAM 319**

STATUTORY AUTHORITY: 61-305.

REVENUE SOURCES: Transfers by the Legislature beginning in FY 2022-23.

PERMITTED USES: To identify the optimal route and purchase land for and develop, construct, manage, and operate the South Platte Canal as outlined by the South Platte River Compact.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE			0	52,637,303
Revenue:				
Transfers in			53,500,000	574,500,000
Interest			626,305	220,409
Operating Transfers Out			0	(99,851)
Total Revenue			54,126,305	574,620,557
Expenditures:				
Operations			1,854,195	4,338,541
Total Expenditures			1,854,195	4,338,541
ENDING BALANCE			<u>52,637,303</u>	<u>622,554,127</u>
HIGHEST MONTH-ENDING BALANCE			53,469,408	622,554,127
LOWEST MONTH-ENDING BALANCE			0	48,633,830

**AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
 FUND 22980: JOBS AND ECONOMIC DEVELOPMENT INITIATIVE FUND
 EXPENDED IN PROGRAM 319**

STATUTORY AUTHORITY: 61-405.

REVENUE SOURCES: Transfers from the Legislature beginning in FY 2022-23.

PERMITTED USES: Site selection costs, feasibility, and public water supply studies and flood mitigation costs related to the Jobs and Economic Development Initiative Act.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE			0	22,022,720
Revenue:				
Transfers in			21,930,621	82,534,165
Transfers out				(78,000,000)
Interest			92,099	2,382,399
Total Revenue			22,022,720	6,916,564
Expenditures:				
Operations			0	870,589
Aid				1,692,598
Total Expenditures			0	2,563,187
ENDING BALANCE			<u>22,022,720</u>	<u>26,376,096</u>
HIGHEST MONTH-ENDING BALANCE			22,022,720	102,914,032
LOWEST MONTH-ENDING BALANCE			0	26,376,096

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 22990: SURFACE WATER IRRIGATION INFRASTRUCTURE FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 46-1,164 – 46-1,165.

REVENUE SOURCES: A single transfer from the Cash Reserve Fund of \$50,000,000 in FY2022-23 and interest accrued to the fund as of the passing of LB818 (2023).

PERMITTED USES: To provide grants to Irrigation Districts in accordance to 46-1,165. Grants can be up to \$5,000,000 and require a 10% local match.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE			0	49,424,310
Revenue:				
Transfers in			50,000,000	0
Interest			588,426	1,233,249
Total Revenue			50,588,426	1,233,249
Expenditures:				
Operations			0	910,890
Aid			1,164,116	5,253,556
Total Expenditures			1,164,116	6,164,446
ENDING BALANCE			<u>49,424,310</u>	<u>0</u>
HIGHEST MONTH-ENDING BALANCE			50,000,000	49,564,402
LOWEST MONTH-ENDING BALANCE			49,424,310	44,493,113

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25510: SMALL WATERSHEDS FLOOD CONTROL FUND
EXPENDED IN PROGRAM 303

STATUTORY AUTHORITY: Section 2-1503.01.

REVENUE SOURCES: Proceeds from the sale or lease of property equal to the state's investment (2-1503.02).

PERMITTED USES: The purpose of the Small Watersheds Flood Control Fund is to assist local organizations by paying all or part of the cost of purchase of needed lands, easements, and rights-of-way for soil and water conservation and flood control needs.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	2,065	2,097	2,128	2,174
Revenue:				
Land sales/use	0	0	0	0
Interest	32	31	46	57
Total Revenue	32	31	46	57
Expenditures:				
Personal Services				
Operating				
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>2,097</u>	<u>2,128</u>	<u>2,174</u>	<u>2,230</u>
HIGHEST MONTH-ENDING BALANCE	2,097	2,128	2,174	2,230
LOWEST MONTH-ENDING BALANCE	2,068	2,100	2,131	2,178

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	245,406	293,627	69,915	55,097
Revenue:				
Loan repayments	44,294	0	0	0
Interest	3,927	4,023	1,289	1,440
Total Revenue	48,221	4,023	1,289	1,440
Expenditures:				
State Aid	0	231,735	12,107	0
Total Expenditures	0	231,735	12,107	0
ENDING BALANCE	<u>293,627</u>	<u>65,915</u>	<u>55,097</u>	<u>56,537</u>
HIGHEST MONTH-ENDING BALANCE	245,759	294,654	63,239	56,537
LOWEST MONTH-ENDING BALANCE	293,627	65,809	54,871	55,212

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,020	1,116	8,146	41,311
Revenue:				
Intergovernmental revenues	0	0	13,466	0
Refunds	56	6,976	19,266	1,372
Interest	16	54	433	1,069
Total Revenue	73	7,030	33,165	2,441
Expenditures:				
State Aid	0	0	0	
Total Expenditures	0	0	0	0
ENDING BALANCE	<u>1,116</u>	<u>8,146</u>	<u>41,311</u>	<u>43,753</u>
HIGHEST MONTH-ENDING BALANCE	1,045	8,146	41,311	43,753
LOWEST MONTH-ENDING BALANCE	1,116	1,118	8,157	41,383

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	513,306	320,520	320,326	369,235
Revenue:				
Fee revenue	1,101,031	1,144,998	1,176,600	1,0921,475
Interest	6,183	4,808	7,309	7,649
Total Revenue	1,107,214	1,149,806	1,183,909	1,100,124
Expenditures:				
State Aid	1,300,000	1,150,000	1,135,000	1,160,000
Total Expenditures	1,300,000	1,150,000	1,135,000	1,160,000
ENDING BALANCE	<u>320,521</u>	<u>320,326</u>	<u>369,235</u>	<u>309,358</u>
HIGHEST MONTH-ENDING BALANCE	874,327	777,544	876,597	782,605
LOWEST MONTH-ENDING BALANCE	58,024	26,188	23,780	22,768

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	19,916	18,565	26,891	37,293
Revenue:				
Fee revenue	52,833	63,529	57,459	74,541
Interest	314	310	730	1,138
Total Revenue	53,147	63,839	58,189	75,679
Expenditures:				
State aid	54,497	55,513	47,786	56,492
Total Expenditures	54,497	55,513	47,786	56,492
ENDING BALANCE	<u>18,565</u>	<u>26,891</u>	<u>37,293</u>	<u>56,480</u>
HIGHEST MONTH-ENDING BALANCE	32,438	34,200	47,041	58,583
LOWEST MONTH-ENDING BALANCE	11,171	7,195	21,147	20,770

AGENCY 29 – DEPARTMENT OF NATURAL RESOURCES
FUND 25590: WATER RESOURCES TRUST FUND
EXPENDED IN PROGRAM 334

STATUTORY AUTHORITY: Section 46-753.

REVENUE SOURCES: Reimbursements from expenses related to the Platte River Recovery project are deposited to the fund.

PERMITTED USES: To be used by political subdivision in determining whether river basins, subbasins, or reaches are fully appropriated in accordance with section [46-713](#), (b) developing or implementing integrated management plans for such fully appropriated river basins, subbasins, or reaches or for river basins, subbasins, or reaches designated as over appropriated in accordance with section [46-713](#), (c) developing or implementing integrated management plans in river basins, subbasins, or reaches which have not yet become either fully appropriated or over appropriated, or (d) attaining state compliance with an interstate water compact or decree or other formal state contract or agreement.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	156,857	149,907	142,803	141,781
Revenue:				
Reimbursements	0	0	0	173
Interest	2,357	2,134	3,015	3,649
Total Revenue	2,357	2,134	3,015	3,822
Expenditures:				
Aid	0	0	0	0
Operating	9,307	9,238	4,242	5,838
Total Expenditures	9,307	9,238	4,242	5,838
ENDING BALANCE	<u>149,907</u>	<u>142,803</u>	<u>141,576</u>	<u>139,560</u>
HIGHEST MONTH-ENDING BALANCE	156,866	149,123	142,908	141,781
LOWEST MONTH-ENDING BALANCE	149,846	142,803	141,477	139,560

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	155,467	482,123	(8,446)	496,159
Revenue:				
Transfer in	600,000	350,000	475,000	0
Fee revenue	63,888	60,074	78,310	85,946
Interest	2,486	2,981	220	9,543
Total Revenue	666,374	413,055	553,530	95,489
Expenditures:				
Operating	275,567	703,523	48,925	262,542
State Aid	10,000	200,000		
Total Expenditures	285,567	903,523	48,925	262,542
ENDING BALANCE	<u>482,123</u>	<u>(8,446)</u>	<u>496,159</u>	<u>329,106</u>
HIGHEST MONTH-ENDING BALANCE	482,123	448,226	500,654	512,043
LOWEST MONTH-ENDING BALANCE	68,649	76,970	2,076	301,879

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General				
Cash	1,963,269	2,049,051	2,081,374	2,127,771
Federal				
Revolving				
Total Operations	1,963,269	2,049,051	2,081,374	2,127,771
FTEs	20.00	21.22	18.75	21.00

AGENCY 30 – STATE ELECTRICAL BOARD
FUND 21210: ELECTRICAL DIVISION FUND
EXPENDED IN PROGRAM 197

STATUTORY AUTHORITY: Section 81-2105.

REVENUE SOURCES: Licensing and Inspection fees.

PERMITTED USES: This fund is used to carry out electrical inspections, administer examinations, code classes, and issue licenses.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	1,334,825	1,675,832	950,712	1,271,177
Revenue:				
License fees	1,081,835	22,743	1,191,792	143,145
Inspections	1,098,075	1,089,619	1,112,860	1,194,868
Examination fees	85,457	79,211	104,094	142,248
Registration Code Class Training	641	2,115	2,928	3,696
(Transfers out) and Other Misc.	14,227	95,139	(34,400)	(625)
Interest	24,040	35,104	24,565	25,824
Total Revenue	2,304,275	1,323,931	2,401,839	1,509,156
Expenditures:				
Personal Services	1,431,889	1,550,041	1,537,183	1,664,048
Operating expenses	239,762	221,838	238,400	164,206
Travel expenses	186,266	227,857	247,114	261,517
Capital outlay	105,351	49,315	58,677	38,000
Total Expenditures	1,963,268	2,049,051	2,081,374	2,127,771
ENDING BALANCE	<u>1,675,832</u>	<u>950,712</u>	<u>1,271,177</u>	<u>652,562</u>
HIGHEST MONTH-ENDING BALANCE	1,937,793	1,642,145	1,450,523	1,185,871
LOWEST MONTH-ENDING BALANCE	1,214,703	941,145	772,789	636,243

AGENCY 31 – MILITARY DEPARTMENT

DIRECTOR: BG Craig Strong
Joint Forces
Headquarters Building
402-309-8104

LEGISLATIVE
FISCAL OFFICE: Nikki Swope
402-471-0042
nswope@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 23112 – Nebraska Emergency Management Agency Cash Fund (expended in Prog. 545)
- Fund 23120 – Governor's Emergency Cash Fund (expended in Prog. 191 and 192)

AGENCY 31 – MILITARY DEPARTMENT

<u>AGENCY EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	4,447,702	4,137,178	4,584,221	4,717,776
Cash	571,733	566,637	563,218	563,119
Federal	37,045,064	32,583,060	37,417,363	40,530,511
Revolving	0	0	0	0
Total Operations	42,064,499	37,286,875	42,564,802	43,075,376
STATE AID:				
General	2,896,140	9,118,660	8,986,464	6,656,744
Cash	3,876,088	10,965,321	6,481,005	37,590
Federal	1,176,393,009	246,325,176	132,099,599	181,577,478
Total State Aid	1,183,165,237	266,409,157	147,567,068	188,271,812
TOTAL FUNDS:				
General	7,343,842	13,255,838	13,570,685	11,374,520
Cash	4,447,821	11,531,958	7,044,223	600,709
Federal	1,213,438,073	278,908,236	169,516,962	222,107,990
Revolving	0	0	0	0
TOTAL EXPENDITURES:	1,225,229,736	303,696,032	190,131,870	234,083,219
FTEs	207.69	189.17	201.5	207.5

AGENCY 31 – MILITARY DEPARTMENT

PROGRAM 191: GOVERNOR’S EMERGENCY PROGRAM – COVID 19/AID

PROGRAM PURPOSE

The purpose of Governor's Emergency Program – COVID-19 is to provide, as authorized by the Governor, fiscal support to the state and its political subdivisions for the public health emergency response to the Coronavirus Disease 2019 (COVID-19).

The program was created via LB1198 (2020) as a separate budget program from Program 192 to allow for transparency and ease in tracking expenditures related to COVID-19. A one-time Cash Reserve Fund transfer of \$83.6 million to the Governor’s Emergency Cash Fund and equal appropriation in FY20 accompanied the creation of the program. Additionally, the program is the mechanism for which expenditure of federal Coronavirus aid that does not have a designated administrative agency and federal American Rescue Plan Act funds (including funds for administration of programs utilizing such funds).

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	0	0	0	0
Cash	3,876,088	10,965,321	6,366,112	37,590
Federal	1,001,215,799	148,947,879	41,307,988	35,020,519
Revolving	0	0	0	0
Total State Aid	1,005,091,886	159,913,200	47,674,100	35,058,109
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	2,305,812	8,283,496	8,100,830	6,084,177
Cash	0	0	114,893	0
Federal	171,741,495	91,480,434	84,146,079	138,532,913
Revolving	0	0	0	0
Total State Aid	174,047,307	99,763,930	92,361,802	144,617,090
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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	3,345,395	2,897,845	3,529,324	3,418,965
Cash	283,833	237,894	236,363	265,610
Federal	33,984,230	29,377,136	34,942,541	36,951,957
Revolving	0	0	0	0
Total Operations	37,613,458	32,512,875	38,708,228	40,636,532
FTEs	152.92	141.28	144.2	149.5

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	1,102,306	1,239,333	1,054,897	1,298,811
23112Cash	287,899	328,744	326,855	297,509
Federal	3,060,835	3,205,924	2,474,822	3,578,554
Revolving	0	0	0	0
Total Operations	4,451,040	4,774,001	3,856,574	5,174,874
FTEs	35.20	32.61	57.3	58

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	(62,294)	(43)	15	4,846
Cash	0	0	0	0
Federal	3,435,715	5,896,963	6,645,532	8,024,046
Revolving	0	0	0	0
Total State Aid	3,373,421	5,896,920	6,645,547	10,764,922
FTEs	N/A	N/A	N/A	N/A

PROGRAM 545: EMERGENCY MANAGEMENT TOTAL OPERATIONS AND STATE AID

<u>PROGRAM EXPENDITURES</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
General	1,040,012	1,239,290	1,054,912	1,303,657
Cash	287,899	328,744	326,855	297,509
Federal	8,344,354	9,102,787	9,120,354	11,602,600
Revolving		0	0	0
TOTAL	9,672,265	10,670,821	10,502,121	13,203,766

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
STATE AID:				
General	652,622	835,206	885,619	567,721
Cash	0	0	0	0
Federal	0	0	0	0
Revolving	0	0	0	0
Total State Aid	652,622	835,206	885,619	567,721
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 income 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	550,795	447,799	499,588	505,604
Revenue:				
Fee revenue	459,298	610,103	558,453	483,446
Interest	9,439	8,323	10,780	14,893
Total Revenue	468,737	618,426	569,233	498,339
Expenditures:				
Personal Services	249,043	282,535	282,944	292,045
Operating	314,923	273,303	262,564	249,929
Travel	6,058	10,779	17,709	20,270
Capital Outlay	1,709	0	0	875
Total Expenditures	571,733	566,637	563,217	563,119
ENDING BALANCE	<u>447,799</u>	<u>499,588</u>	<u>505,604</u>	<u>440,824</u>
HIGHEST MONTH-ENDING BALANCE	792,432	709,917	614,405	225,760
LOWEST MONTH-ENDING BALANCE	459,425	410,268	380,749	159,032

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	65,575,319	16,781,969	9,262,986	7,934,005
Revenue:				
Interest	9,871	9,109	110,863	146,673
General Fund Transfers	(60,000,000)	0	5,110,863	(15,841,000)
Other/Reimbursement	15,072,966	3,437,229	41,161	13,841,470
Total Revenue	(44,917,262)	3,446,337	5,152,024	(1,852,856)
Expenditures:				
Personal Services	448	0	9,916	0
Operating	(230,515)	10,546,798	6,355,984	37,590
Aid	4,106,155	418,523	114,893	0
Total Expenditures	3,876,088	10,965,321	6,481,005	37,590
ENDING BALANCE	<u>16,781,969</u>	<u>9,262,986</u>	<u>7,934,005</u>	<u>6,043,559</u>
HIGHEST MONTH-ENDING BALANCE	79,631,379	17,445,221	12,707,144	21,884,557
LOWEST MONTH-ENDING BALANCE	16,687,159	9,021,636	7,857,931	5,908,593

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

DIRECTOR: Kelly Sudbeck
555 N. Cotner Blvd.
402-471-2014

**LEGISLATIVE
FISCAL OFFICE:**

Bill Biven, Jr.
402-471-0054
bbiven@leg.ne.gov

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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	378,687	400,974	422,753	431,752
Cash	16,164,374	16,115,654	13,827,028	14,604,070
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,543,061	16,516,628	14,249,781	15,035,822
FTEs	22.00	22.00	22.00	22.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 529: LAND SURVEYS

PROGRAM PURPOSE

The office of the State Surveyor prepares any opinions or instructions on questions or disputes involving school lands. The office reviews all school land condemnations and provides mapping and analytical analysis of school lands for the Board of Educational Lands and Funds. A circular of instructions is sent to guide county surveyors and establish surveying rules. Missouri River surveys are kept in the event of a border dispute in this area. In 1982, a repository was established for surveys completed and filed by land surveyors. The repository is funded by filing fees and fees for services, such as searches of repository files. The State Surveyor is required to provide technical assistance and support to counties, cities and governmental entities in their efforts to produce or maintain cadastral or geo-referenced maps.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	378,687	400,974	422,753	431,752
Cash	17,111	20,159	21,650	28,465
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	395,798	421,133	444,403	460,217
FTEs	4.00	4.00	4.00	4.00

PROGRAM 554: DISPUTED SURVEY SETTLEMENTS

PROGRAM PURPOSE

If requested, surveys are conducted to settle land disputes. Copies of all surveys and plats are provided upon request. The State Surveyor acts as arbitrator in cases of disputed surveys. The source of cash funds is fees paid by individuals who request surveys to settle disputes.

PROGRAM EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	80	79	79	91
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	80	79	79	91
FTEs	0.00	0.00	0.00	0.00

AGENCY 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

PROGRAM 582: SCHOOL LAND TRUST

PROGRAM PURPOSE

The board serves as both owner and manager of School Trust Lands. As land owner, the board expends funds for maintenance, conservation, land improvements, and real estate taxes. As land manager, the board issues and services both surface leases, primarily for agricultural uses, and subsurface leases permitting exploration for and extraction of oil and gas, minerals and other natural resources. The board has also entered into a number of leases for the development of wind and solar energy. The board sets and collects rentals on, issues, and manages about 3,100 leases.

The primary sources of revenue generated from the School Trust Lands are rental and bonus for agricultural leases, rental, bonus and royalty for minerals leases and rental and royalty for wind and solar leases. The board also processes land trades and sales. The net income from surface and subsurface leases, less the costs of administration, are distributed annually to public schools. Proceeds from mineral royalties and land sales are deposited into the Permanent School Trust Fund, which is managed by the Nebraska Investment Council. Trust Fund earnings (interest and dividends), less investment management costs, are annually distributed to public schools.

The boards pay 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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
OPERATIONS:				
General	0	0	0	0
Cash	16,147,183	16,095,416	13,807,801	14,575,514
Federal	0	0	0	0
Revolving	0	0	0	0
Total Operations	16,147,183	16,095,416	13,807,801	14,575,514
FTEs	18.00	18.00	18.00	18.00

**AGENCY 32 – BOARD OF EDUCATIONAL
LANDS AND FUNDS
FUND: 23210: SURVEYOR’S CASH FUND
EXPENDED IN PROGRAM 554**

STATUTORY AUTHORITY: Section 84-409.

REVENUE SOURCES: The fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals.

PERMITTED USES: Funds can be used for paying salaries and expenses of deputy surveyors, in making surveys, and for making refunds on deposits.

<u>FUND SUMMARY</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	3,550	3,524	3,496	3,490
Revenue:				
Investment Income	54	51	73	89
Total Revenue	54	51	73	89
Expenditures:				
Operating	80	79	79	91
Total Expenditures	80	79	79	91
ENDING BALANCE	<u>3,524</u>	<u>3,496</u>	<u>3,490</u>	<u>3,488</u>
HIGHEST MONTH-ENDING BALANCE	3,539	3,495	3,505	3,497
LOWEST MONTH-ENDING BALANCE	3,464	3,429	3,431	3,414

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	20,670,274	26,193,747	28,129,604	32,986,897
Revenue:				
Investment Income	509,333	551,306	867,941	1,209,311
Miscellaneous Fees	202,600	17,288	203,246	121,647
Miscellaneous Liabilities	0	0	0	(59,619)
Reimbursement Non-Govt.	1,489	3,343	4,378	1,751
Sale of Surplus Property	51,290	54,026	0	0
Transfer In – Temp. School Fund	20,953,078	17,448,632	17,571,370	17,571,370
Total Revenue	21,717,790	18,074,595	18,646,935	18,844,460
Expenditures:				
Capital Outlay	106,505	90,016	14,718	90,250
Operating/Travel	2,194,608	2,326,674	2,051,755	2,755,944
Personal Services	1,952,224	1,911,543	2,145,275	2,113,492
Real Estate Taxes	11,893,846	11,767,183	9,593,551	9,615,828
Total Expenditures	16,147,183	16,095,416	13,805,299	14,575,514
ENDING BALANCE	<u>26,240,881</u>	<u>28,172,926</u>	<u>32,971,240</u>	<u>37,255,843</u>
HIGHEST MONTH-ENDING BALANCE	41,280,719	46,941,214	48,888,905	53,812,066
LOWEST MONTH-ENDING BALANCE	26,231,722	28,165,229	32,963,544	37,248,146

**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>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
BEGINNING BALANCE	55,728	63,226	68,842	71,490
Revenue:				
Credit Card Clearing	0	0	0	1,134
Fees	22,522	23,504	21,683	22,961
Investment Income/Misc.	1,430	1,492	1,494	1,863
Reproduction & Publications	657	779	1,121	645
Total Revenue	24,609	25,775	24,298	26,603
Expenditures:				
Operating	2,100	2,599	2,901	8,344
Personal Services	15,011	17,560	18,749	20,041
Total Expenditures	17,111	20,159	21,650	28,465
ENDING BALANCE	<u>63,226</u>	<u>68,842</u>	<u>71,490</u>	<u>69,628</u>
HIGHEST MONTH-ENDING BALANCE	63,145	68,842	71,596	72,287
LOWEST MONTH-ENDING BALANCE	56,267	63,012	68,303	69,548