

PURPOSE OF THE EMERGENCY MEETING

An emergency meeting of the Board of Geologists was convened through Microsoft Teams, initiated at the Board office, 215 Centennial Mall South, Ste 400, Lincoln, Nebraska, to review and act on Governor Pillen’s Fiscal Restraint Memo dated July 8, 2026. Notice of the meeting was published in the Lincoln Journal Star on July 19, 2026, and on the Board’s website.

CALL TO ORDER

Open Meeting and Meeting Notice Information

Public Meeting Notice AffidavitAG.2

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GOVERNOR’S FISCAL RESTRAINT DIRECTIVE

Governor’s Fiscal Restraint Memo A.1-3

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ADJOURNMENT

The Lincoln Journal Star
PO Box 81609
(402) 473-7448

State of New Jersey, County of Camden, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, does hereby certify that the attached Notice was published in The Lincoln Journal Star and may be viewed online at journalstar.com for not additional cost or registration and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

PUBLICATION DATES:

Jul. 19, 2026

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NOTICE NAME: July 2026 Emergency Board Meeting

Publication Fee: \$9.61

Edmar Corachia

(Signed) _____

VERIFICATION

State of New Jersey
County of Camden

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

Subscribed in my presence and sworn to before me on this: 07/20/2026

Sharon E. Thomas-Pope

Notary Public

Notarized remotely online using communication technology via Proof.

**Board of
Geologists
Emergency
Meeting**

**EMERGENCY BOARD MEETING
NOTICE:** An emergency meeting of the Board of Geologists has been called for July 23, 2026 through online call to review and take action on budgetary matters. The agenda for this meeting, which shall be kept continually current, is available for inspection at the office of the Board of Geologists during normal business hours.
COL-NE-1010270 7/19 ZNEZ

The Nebraska Open Meetings Act as of April 16, 2024

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean

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a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Until January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and

(III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

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(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by: (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and

(iii) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(III) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

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(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

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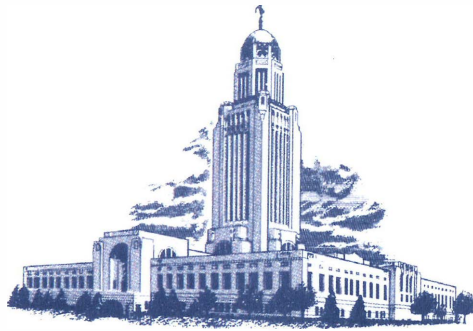
- (c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making a telephone conference call available at an instate location to members, the public, or the press, if requested twenty-four hours in advance;
 - (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;
 - (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act;
 - (f) Reasonable arrangements are made to provide viewing at other instate locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and
 - (g) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.
- (7) The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.
- (8) Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

- (1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.
- (2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.
- (3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- (4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.
- (5) Minutes shall be written or kept as an electronic record, and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.
- (6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

- (1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.
- (2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.
- (3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.
- (4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.



STATE of NEBRASKA
OFFICE OF THE GOVERNOR
LINCOLN

MEMORANDUM FOR THE CABINET AND HEADS OF ALL AGENCIES, BOARDS,
AND COMMISSIONS

FROM: GOVERNOR JIM PILLEN

SUBJECT: Restraining Spending in State Government

In FY 2026, the State paid out \$307 million more in refunds than anticipated by the consensus cash flow developed in collaboration with the Legislature and in accordance with the Nebraska Economic Forecasting Advisory Board's certified projections. Higher refunds are great news for Nebraskans who have received money back in their pockets, but it also means we must double our efforts to reduce government spending to balance the budget and to protect the progress we've made in reducing income tax rates from 6.44% down to 3.99% and building property tax relief up to \$1.8 billion per year.

I am pleased with the progress we've made, but I am not satisfied. We must do better. We must run government like a business and embrace the innovation and change that is necessary to shrink the size of government. Bloated businesses don't survive for long, and it's our duty to make sure our State adapts and changes to stay competitive and resilient. It is more important than ever that we exercise fiscal discipline and deliver a balanced budget that shrinks government spending. It's what Nebraskans expect of us.

To accomplish this, I am ordering all agencies, boards, and commissions to exercise additional fiscal restraint. This includes restraint in travel, hiring, membership dues, implementing technology upgrades, and purchasing equipment. Furthermore, I am directing the following:

1. Effective immediately, **no position shall be created or re-filled** without an exception approval from the State Budget Division following a review of the business case and justification. Sworn law enforcement officers and correctional officers are exempted.
2. The State Budget Division is directed to provide **monthly allotment in amounts reduced by not less than five percent** in aggregate in FY 2026-27 pending further consideration and determination of deficit budget adjustments by the Legislature during its upcoming 2027 legislative session.
3. All agencies, boards, and commissions are expected to submit **monthly cash flow projections** to the State Budget Division consistent with the current process for cabinet agencies. These projections should also identify appropriation that is anticipated to lapse as a result of your fiscal restraint initiatives. The State Budget Division will provide additional guidance for this process.
4. All agencies, boards, and commissions are expected to **submit your plans and proposals for fiscal restraint and spending reduction initiatives** to the State Budget Division by July 31st to collaborate and discuss viable ideas and approaches for reducing state spending.

As you contemplate the best pathway forward for implementing sustained budget reductions, please concentrate on approaches that accomplish the following:

- increase throughput and quality by focusing on what matters the most, reducing and eliminating peripheral duties and services with the least alignment to your agency's primary priorities;
- propose statutory changes that reduce regulatory burdens, non-critical agency duties, and programs with underperforming outcomes;
- set rates and assessments at regionally competitive levels that are sufficient to cover the cost of services provided;
- eliminate redundant processes, services, regulation, and aid programs; and

- reduce your physical footprint and consolidate teams and services.

While the projected budget reserve requirements relate directly to the General Fund budget it is important that fiscal discipline also be exercised by state agencies financed from fees, assessments, or other tax revenues.

Please prepare for downward adjustments to appropriations for FY 2026-27 and also for the upcoming biennium years of FY 2027-28 and FY 2028-29. Your continued fiscal discipline and your assistance in making budget adjustments are important and necessary to protect tax relief while maintaining fiscal solvency.

State agencies are expected to cooperate in the implementation of these directives to the fullest extent possible under Nebraska law.

Questions should be addressed to your assigned budget management analyst in the Department of Administrative Services State Budget Division.

Dated: July 8, 2026

Areas where savings may be taken:

- Holding virtual meetings - can hold up to half virtually
- Reduce the number of attendees to the ASBOG Meetings
- Pass the online transaction fees onto the applicant/licensee/certificate holder

Lais, Jean

From: Sullivan, Neil
Sent: Friday, July 10, 2026 3:55 PM
To: ABC Memo Recipients Restricted Use please contact cio.help@nebraska.gov for additional information
Cc: AS Budget State Financial Officers; AS Budget Everyone
Subject: Fiscal Restraint Memo: Cash Flow, Allotment, & Restraint Initiatives
Attachments: Agency Cash Flow Template.xlsx; Monthly Cash Flow Template Instructions.pdf; Spending Restraint Initiative Template.xlsx

Colleagues,

On July 8, 2026, Governor Pillen issued a memorandum titled [“Restraining Spending in State Government.”](#) The memorandum states in part that “all agencies, boards, and commissions are expected to submit monthly cash flow projections”, and also directs the State Budget Division to provide “monthly allotment in amounts reduced by not less than five percent in aggregate”. Guidance on the process for these submissions is provided below and within the attached documents.

Please complete and submit the attached ‘Agency Cash Flow Template’ form to your assigned budget management analyst by July 31st. Each agency should construct a cash flow file with a tab for each budget program. The cash flow you enter should reflect a 5% reduction of your appropriation. This reduction amount should be included in each respective ‘Reserved’ column within the ‘Agency Cash Flow Template’ file. Further instructions for the form are attached.

Additionally, Governor Pillen’s memorandum called for all agencies, boards, and commissions to “submit your plans and proposals for fiscal restraint and spending reduction initiatives.” Attached you will find a template that can be used for your submissions. You may provide materials in any other format so long as it includes sufficient explanation and context, a quantification of savings, and a breakdown by program, fund type, and fiscal year. These plans, proposals, and initiatives should be submitted to your assigned budget management analyst by July 31st.

Please reach out to me or your [assigned budget management analyst](#) with any questions or if any assistance or discussion is needed.

Thank you,

Neil Sullivan

State Budget Administrator | State Budget Division

Nebraska Department of Administrative Services

State Capitol Bldg., Rm 1322; Lincoln, NE 68509

MOBILE 402-937-2047

neil.sullivan@nebraska.gov

budget.nebraska.gov

Monthly Cash Flow Template Instructions

As we begin Fiscal Year 2026-27 and work to develop the 2027-2029 Biennium budget, we encourage you to begin setting up the agency's monthly allotment needs found on the Agency Cash Flow Template provided for Fiscal Year 2026-27. Your total cash flow amount should include all appropriations authorized by the Legislature for FY 2026-27, as well as any authorized carryover reappropriations from FY 2025-26. The total amounts should then be reduced by 5% in accordance with Governor Pillen's July 8th Fiscal Restraint Memo. The amount of your reduction should be included in the total in the 'Reserved' column for each worksheet section.

Goals/Objective

This cash flow will act as a guide to account for projected spending each month within the fiscal year. The monthly allotment adjustments will be provided in alignment with the amounts indicated on the cash flow. The agency's goal is to provide a good projection of monthly spending in alignment with the Governor's targeted expenditure reduction of five (5) percent in aggregate.

Initial Cash Flow Submittal

The agency's initial cash flow submittal should outline the agency's spending needs for each month through the end of June 2027.

The cash flow is broken down by program, fund type, and major category expenditures with its associated object code range. The Operating Expenditures major category is broken down into two subsets being Supplies & Equipment (531100 – 539999) and Services (541100 – 55999).

The 'Reserved' column should include the 5% fiscal restraint amount referenced in Governor Pillen's July 8th Fiscal Restraint Memo in addition to any other amount the agency expects would be unexpended by the end of the fiscal year.

The Targeted Budget Reserved cells reflect the agency's reduction amount that should be included in the reserve column. The form does not include a reduction calculation for federal funds, but federal fund expenditure impacted by the fiscal restraint reserve should still be included in the 'Reserved' column in the federal fund section of each tab.

Agencies with multiple programs should enter each program on its own tab, adding additional tab copies within the workbook as needed. This ensures there is one workbook per agency, one tab for each program, with each tab divided into fund type sections. Each tab should be renamed to reference its respective program number.

The initial monthly allotment cash flow will be due by the agency no later than July 31, 2026 end of business.

Monthly Adjustments

The Budget Division is aware that unforeseen circumstances may arise which may cause changes to the initial cash flow submittal. Any adjustments made to the initial cash flow should be outlined in an email to your [assigned budget management analyst](#) along with an explanation of the change in the allotment requested. Examples for an adjustment could be unforeseen expenditure or new vacant position savings.

Agencies should provide their updated cash flows prior to the first of each month if needed. Monthly allotment adjustments are anticipated to be posted the Friday following the first Monday of each month. The Budget Division may also request periodic updates to adjust for actual spending experience.

FY 2026-27 Major Category Cash Flow - General Fund																	
Category	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June	Reserved	Total Category		
Salaries & Benefits	511100 - 519999													\$	-	-	
Supplies & Equipment	531100 - 539999													\$	-	-	
Services	541100 - 559999													\$	-	-	
Travel	571100 - 579999													\$	-	-	
Capital Outlay	580000 - 589999													\$	-	-	
Government Aid	591100 - 599999													\$	-	-	
Other Operations														\$	-	-	
Total Monthly Spend		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total General Fund Appropriation and Reappropriation:																	
Targeted Budget Reserved:															\$	-	
Total Balance Remaining:															\$		

FY 2026-27 Major Category Cash Flow - Cash Fund																	
Category	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June	Reserved	Total Category		
Salaries & Benefits	511100 - 519999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Supplies & Equipment	531100 - 539999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Services	541100 - 559999	\$ 184	\$ 6,636	\$ -	\$ -	\$ 6,636	\$ -	\$ -	\$ 6,636	\$ -	\$ -	\$ 6,636	\$ -	\$ -	26,729		
Travel	571100 - 579999	\$ 154	\$ -	\$ -	\$ 154	\$ 2,200	\$ -	\$ 154	\$ -	\$ -	\$ 1,625	\$ -	\$ -	\$ 1,499	5,786		
Capital Outlay	580000 - 589999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Government Aid	591100 - 599999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Other Operations		\$ 10	\$ 4,510	\$ 10	\$ 310	\$ 125	\$ 300	\$ 150	\$ 75	\$ 10	\$ 362	\$ 10	\$ 10	\$ 443	6,325		
Total Monthly Spend		\$ 348	\$ 11,146	\$ 10	\$ 464	\$ 8,961	\$ 300	\$ 304	\$ 6,711	\$ 10	\$ 1,987	\$ 6,646	\$ 10	\$ 1,942	38,840		
Total Cash Fund Appropriation and Reappropriation:															\$ 38,840		
Targeted Budget Reserved:															\$ 1,942		
Total Balance Remaining:															\$ 0		

FY 2026-27 Major Category Cash Flow - Federal Fund																	
Category	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June	Reserved	Total Category		
Salaries & Benefits	511100 - 519999														\$	-	
Supplies & Equipment	531100 - 539999														\$	-	
Services	541100 - 559999														\$	-	
Travel	571100 - 579999														\$	-	
Capital Outlay	580000 - 589999														\$	-	
Government Aid	591100 - 599999														\$	-	
Other Operations															\$	-	
Total Monthly Spend		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
														Total Federal Fund Appropriation and Reappropriation:			
														No Targeted Budget Reserved for Federal Funds:		\$	-
														Total Balance Remaining:		\$	

FY 2026-27 Major Category Cash Flow - Revolving Fund															
Category	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June	Reserved	Total Category
Salaries & Benefits	511100 - 519999													\$	-
Supplies & Equipment	531100 - 539999													\$	-
Services	541100 - 559999													\$	-
Travel	571100 - 579999													\$	-
Capital Outlay	580000 - 589999													\$	-
Government Aid	591100 - 599999													\$	-
Other Operations														\$	-
Total Monthly Spend		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revolving Fund Appropriation and Reappropriation:															
Targeted Budget Reserved:														\$	-
Total Balance Remaining:														\$	

Agency Name & Number

Program Name & Number

Contact Name

Contact Number

Targeted Reduction Percentage:

5%

Fiscal Restraint & Spending Reduction Initiative

Agency Number 059

Agency Name Board of Geologists

Program Number 159

Program Name Enforcement

Issue Name E-Commerce Operating Expense

Brief Description

Currently, the Board of Geologists pays the online transaction fees for license renewals, which range from 1.5% to 2.9% of the total transaction amount, depending on the payment method. In FY25-26 the total expended was \$870.00. In FY26-27, it is anticipated that all other applications will become available online, increasing the amount the Board will need to expend. The anticipates this will be approximately \$1,200 per year. To save on the expenditure, the Board is looking into passing the expense onto the applicant and/or licensee/certificate holder. While this will reduce costs for the Board, it will increase costs to our applicants. licensees, and certificate holders.

<u>Fiscal Impact</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
General			
Cash	0	0	0
Federal			
Revolving			
Total	0	0	0

	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Operations	900	1,200	1,200
Aid			
Total	900	1,200	1,200
PSL			

Fiscal Restraint & Spending Reduction Initiative

Agency Number	059	Agency Name	Board of Geologists
Program Number	159	Program Name	Enforcement
Issue Name	Travel Expense		

Brief Description

Travel is one of the few areas in which the Board of Geologists has leeway to make adjustments. In order to reduce costs, the Board is considering holding up to half of its meetings virtually to cut down on mileage and other related expenses. Additionally, it will reduce the number of representatives it sends to the ASBOG annual meeting. ASBOG is the national organization of state licensing boards to which the Board belongs. Membership is required to access the national exams required for licensure. It will also reduce or not send representatives to the biannual Council of Examiners Workshops held in the fall and spring of each year. This will reduce mileage, airfare, hotel, and meal expenses.

<u>Fiscal Impact</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
General			
Cash			
Federal			
Revolving			
Total	0	0	0

	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Operations	1,499	1,500	1,500
Aid			
Total	1,499	1,500	1,500
PSL			

NEBRASKA BOARD OF GEOLOGISTS BUDGET STATUS WORKSHEET		FY 2022-23 Budget (7/1/22-6/30/23)			FY 2023-24 Budget (7/1/23-6/30/24)			FY 2024-25 Budget (7/1/24-6/30/25)			FY 2025-26 Budget (7/1/25-6/30/26)			FY 2026-27 Budget (7/1/26-6/30/27)			Comments	
		Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation LB261/AM832	Encumbrance/Rol lover	Budget Status Adjustments		
EXPENDITURES																		
520000	OPERATING EXPENSES																	
521100	Postage	\$ 800.00	\$ 679.67	84.96%	\$ 802.32	\$ 601.68	74.99%	\$ 550.00	\$ 412.07	74.92%	\$ 501.99	\$ 146.41	29.17%	\$ 750.00	\$ -	\$ 300.00	\$60.14 Refund recvd in June 2026 - Actual cost \$206.55	
521500	Publication & Print	\$ 300.00	\$ 291.07	97.02%	\$ 308.96	\$ 192.23	62.22%	\$ 300.00	\$ 282.14	94.05%	\$ 208.00	\$ 130.01	62.50%	\$ 200.00	\$ -	\$ 200.00	\$32.35 Refund recvd in June 2026 - Actual cost \$162.36	
521900	Awards Expense	\$ 160.00	\$ 99.29	62.06%	\$ 160.00	\$ -	0.00%	\$ 250.00	\$ 107.25	42.90%	\$ 250.00	\$ 193.40	77.36%	\$ 250.00	\$ -	\$ 100.00	Policy allows for \$150 per award-1 exp. FY26-27 (CSI cost starts at \$39/award);	
522100	Dues & Subscriptions (ASBOG)	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ -	\$ 4,500.00	According to Deana at ASBOG, no increase since 2012	
522200	Conference Registration Fee	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	ASBOG is covering the registration fees and field trips for meeting attendees; Last charge was in 2016	
522800	E-Commerce Oper. Ex.	\$ 1,050.00	\$ 919.75	87.60%	\$ 1,053.25	\$ 903.50	85.78%	\$ 1,000.00	\$ 626.03	62.60%	\$ 700.00	\$ 869.29	124.18%	\$ 1,500.00	\$ -	\$ 1,200.00	Fees for online renewals paid to payment portal vendor & PCI scanning; Moved to 542500	
522880	Website Services	\$ 400.00	\$ 352.00	88.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ -	\$ 352.00	Yearly maintenance fee on website is 20% of development cost per year	
524700	Rent Exp-Other Real Prop	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	\$ -	Booth at regional professional society meetings-university outreaches;	
531100	Office Supplies Expense							\$ -	\$ 2.79	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -		
541100	Account & Audit Services	\$ 170.00	\$ 170.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 175.00	\$ 175.00	100.00%	\$ 175.00	\$ -	\$ 175.00		
541200	Purchasing Assessment	\$ 20.00	\$ 16.00	80.00%	\$ 20.00	\$ 12.00	60.00%	\$ 12.00	\$ 12.00	100.00%	\$ 9.00	\$ (2.00)	-22.22%	\$ 9.00	\$ -	\$ 9.00	\$11.00 Refund recvd in May 2026 - Actual cost \$9.00	
541500	Legal Services Expense	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -		\$ -	\$ -	\$ -	To hire attorney, etc. in compliance case	
541700	Legal Related Expense	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	\$ -	For incidental legal exp. such as court costs, reporters, notorary, appraisals, misc. fees, etc.;	
542500	Eng & Arch Services	\$ 16,414.00	\$ 16,414.00	100.00%	\$ 18,109.00	\$ 18,109.00	100.00%	\$ 18,383.00	\$ 18,382.80	100.00%	\$ 20,472.00	\$ 20,472.00	100.00%	\$ 19,502.00	\$ 2,948.25	\$ 26,545.00	Actual 26,545	
547100	Educational Services	\$ 420.00	\$ 187.00	44.52%	\$ 420.00	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	Exams converted to CBT in 3/2023 - Exam Proctor no longer contracted	
554900	Other Contractual Services	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -		
559100	Other Operating Exp.	\$ 9,927.04	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 395.00	\$ 8.98	2.27%	\$ -	\$ 20.00	0.00%	\$ 295.00	\$ -	\$ -		
	Operating Expenses Total	\$ 34,536.04	\$ 23,628.78	68.42%	\$ 26,295.53	\$ 24,865.41	94.56%	\$ 26,312.00	\$ 24,881.06	94.56%	\$ 27,542.99	\$ 26,856.11	97.51%	\$ 27,908.00	\$ 2,948.25	\$ 33,381.00		
570000	TRAVEL																	
571100	Board & Lodging	\$ 3,145.00	\$ 2,832.91	90.08%	\$ 1,939.00	\$ 3,179.69	163.99%	\$ 2,613.56	\$ 2,562.77	98.06%	\$ 2,391.00	\$ 2,787.44	116.58%	\$ 2,614.00	\$ -	\$ 2,000.00	ASBOG mtgs	
571600	Meals-Not Travel Status	\$ 100.00	\$ 54.59	54.59%	\$ 100.00	\$ 74.57	74.57%	\$ 100.00	\$ 43.90	43.90%	\$ 100.00	\$ 52.79	52.79%	\$ 100.00	\$ -	\$ 75.00	Board meeting food	
571800	Meals-Travel Status	\$ 400.00	\$ 456.35	114.09%	\$ 400.00	\$ 698.68	174.67%	\$ 700.00	\$ 671.12	95.87%	\$ 700.00	\$ 541.89	77.41%	\$ 600.00	\$ -	\$ 600.00	Board meeting food+meals when traveling	
572100	Commercial Transportation	\$ 2,120.00	\$ 1,395.07	65.81%	\$ 2,120.00	\$ 2,131.05	100.52%	\$ 1,570.00	\$ 1,287.27	81.99%	\$ 2,500.00	\$ 575.61	23.02%	\$ 2,120.00	\$ -	\$ 1,000.00	ASBOG mtgs	
573100	State-Owned Transportation	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 550.00	\$ 544.29	0.00%	\$ -	\$ -		\$ -	\$ -	\$ -		
574500	Personal Vehicle Mileage	\$ 2,500.00	\$ 2,382.40	95.30%	\$ 2,500.00	\$ 2,038.07	81.52%	\$ 2,200.00	\$ 1,741.79	79.17%	\$ 2,000.00	\$ 1,313.12	65.66%	\$ 2,200.00	\$ -	\$ 1,500.00	Mileage to Board meetings; to airport when traveling from another city; 4 meetings per member plus one special meeting;	
575100	Misc. Travel Expense	\$ 350.00	\$ 170.00	48.57%	\$ 150.00	\$ 219.50	146.33%	\$ 250.00	\$ 17.50	7.00%	\$ 100.00	\$ 258.78	258.78%	\$ 350.00	\$ -	\$ 284.25	Toll fees, parking, baggage, etc.	
	Travel Expenses Total	\$ 8,615.00	\$ 7,291.32	84.64%	\$ 7,209.00	\$ 8,341.56	115.71%	\$ 7,983.56	\$ 6,868.64	86.03%	\$ 7,791.00	\$ 5,529.63	70.97%	\$ 7,984.00	\$ -	\$ 5,459.25		
	Total Expenditures:	\$ 43,151.04	\$ 30,920.10	71.66%	\$ 33,504.53	\$ 33,206.97	99.11%	\$ 34,295.56	\$ 31,749.70	92.58%	\$ 35,333.99	\$ 32,385.74	91.66%	\$ 35,892.00	\$ 2,948.25	\$ 38,840.25	FY26-27 Appropriation	
															\$ 35,892.00	\$ 2,948.25	\$ 38,840.25	
																\$ -		

NEBRASKA BOARD OF GEOLOGISTS BIENNIAL BUDGET WORKSHEET 2027-2029			FY 2022-23 Budget (7/1/22-6/30/23)			FY 2023-24 Budget (7/1/23-6/30/24)			FY 2024-25 Budget (7/1/24-6/30/25)			FY 2025-26 Budget (7/1/25-6/30/26)				FY 2026-27 (7/1/26-6/31/27)	FY2027-28 (7/1/27 6/30/28)	FY 2028-29 (7/1/28-6/30/27)	Comments
			Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Encumbr. Reapprop.	Base Appropriation	Est. Budget Request	Est. Budget Request	
EXPENDITURES																			Depicts a line that will be an issue on the submittal (+/- from base appropriation)
520000	OPERATING EXPENSES																		Needs Discussion
521100	Postage		\$ 800.00	\$ 679.67	84.96%	\$ 802.32	\$ 601.68	74.99%	\$ 550.00	\$ 412.07	74.92%	\$ 501.99	\$ 146.41	29.17%	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	
521500	Publication & Print		\$ 300.00	\$ 291.07	97.02%	\$ 308.96	\$ 192.23	62.22%	\$ 300.00	\$ 282.14	94.05%	\$ 208.00	\$ 130.01	62.50%	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	Document printing/copy services, envelopes with logo and name; publication of new rules?
521900	Awards Expense		\$ 160.00	\$ 99.29	62.06%	\$ 160.00	\$ -	0.00%	\$ 250.00	\$ 107.25	42.90%	\$ 250.00	\$ 193.40	77.36%	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	Policy allows for \$150 per award - 1 exp. FY27-28; 2 exp. FY28-29; 1 exp. FY26-27 (CSI cost \$50 each)
522100	Dues & Subscriptions (ASBOG)		\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	According to Deana at ASBOG, dues are not projected to increase
522200	Conference Registration Fee		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	According to Deana at ASBOG, are not planning on charging for conference registrations
522800	E-Commerce Oper. Ex.		\$ 1,050.00	\$ 919.75	87.60%	\$ 1,053.25	\$ 903.50	85.78%	\$ 1,000.00	\$ 626.03	62.60%	\$ 700.00	\$ 869.29	124.18%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Fees for online renewals paid to payment portal vendor & PCI scanning
522880	Website Services		\$ 400.00	\$ 352.00	88.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ -	\$ 352.00	\$ 352.00	\$ 352.00	Yearly maintenance fee on website is 20% of development cost per year
524700	Rent Exp-Other Real Prop		\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ -	\$ -	\$ 225.00	\$ 225.00	Booth at regional professional society meetings-university outreaches
531100	Office Supplies Expense								\$ -	\$ 2.79	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
541100	Account & Audit Services		\$ 170.00	\$ 170.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 175.00	\$ 175.00	100.00%	\$ -	\$ 175.00			\$175 FY26-27; \$ FY27-28; \$ FY28-29
541200	Purchasing Assessment		\$ 20.00	\$ 16.00	80.00%	\$ 20.00	\$ 12.00	60.00%	\$ 12.00	\$ 12.00	100.00%	\$ 9.00	\$ (2.00)	-22.22%	\$ -	\$ 9.00			\$9 FY26-27; \$ FY27-28; \$ FY28-29
541500	Legal Services Expense		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	To hire attorney, etc. in compliance case
541700	Legal Related Expense		\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	For incidental legal exp. such as court costs, reporters, notorary, appraisals, misc. fees, etc.
542500	Eng & Arch Services		\$ 16,414.00	\$ 16,414.00	100.00%	\$ 18,109.00	\$ 18,109.00	100.00%	\$ 18,383.00	\$ 18,382.80	100.00%	\$ 20,472.00	\$ 20,472.00	100.00%	\$ 2,948.25	\$ 26,545.00	\$ 27,342.00	\$ 28,162.00	\$26,545 actual FY24-25 - Projected increase of 3% per FY (wage incr., new database; admin assist. attending nat. meetings)
547100	Educational Services		\$ 420.00	\$ 187.00	44.52%	\$ 420.00	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Exams converted to CBT in 3/2023 - Exam Proctor no longer contracted
554900	Other Contractual Services		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
559100	Other Operating Exp.		\$ 9,927.04	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 395.00	\$ 8.98	0.00%	\$ -	\$ 20.00	0.00%	\$ -	\$ -	\$ 295.00	\$ 295.00	
	Operating Expenses Total		\$ 34,536.04	\$ 23,628.78	68.42%	\$ 26,295.53	\$ 24,865.41	94.56%	\$ 26,312.00	\$ 24,881.06	94.56%	\$ 27,542.99	\$ 26,856.11	97.51%	\$ 2,948.25	\$ 33,381.00	\$ 34,514.00	\$ 35,334.00	
570000	TRAVEL																		
571100	Board & Lodging		\$ 3,145.00	\$ 2,832.91	90.08%	\$ 1,939.00	\$ 3,179.69	163.99%	\$ 2,613.56	\$ 2,562.77	98.06%	\$ 2,391.00	\$ 2,787.44	116.58%	\$ -	\$ 2,000.00	\$ 5,500.00	\$ 5,500.00	Lodging & meals, two attendees for ASBOG mtg & two for COE (x2)Chadron Board Meeting
571800	Meals-Not Travel Status		\$ 100.00	\$ 54.59	54.59%	\$ 100.00	\$ 74.57	74.57%	\$ 100.00	\$ 43.90	43.90%	\$ 100.00	\$ 52.79	52.79%	\$ -	\$ 75.00	\$ 100.00	\$ 100.00	Board meeting food
571800	Meals-Travel Status (was 571900 before 1/1/2020)		\$ 400.00	\$ 456.35	114.09%	\$ 400.00	\$ 698.68	174.67%	\$ 700.00	\$ 671.12	95.87%	\$ 700.00	\$ 541.89	77.41%	\$ -	\$ 600.00	\$ 1,600.00	\$ 1,600.00	Board meeting food+meals when traveling
572100	Commercial Transportation		\$ 2,120.00	\$ 1,395.07	65.81%	\$ 2,120.00	\$ 2,131.05	100.52%	\$ 1,570.00	\$ 1,287.27	81.99%	\$ 2,500.00	\$ 575.61	23.02%	\$ -	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	Four flights if two members attend COE and two attend annual meeting / Chadron Board meeting
573100	State-Owned Transportation		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 550.00	\$ 544.29	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	Chadron Board Meeting Vehicle Rental & Mileage
574500	Personal Vehicle Mileage		\$ 2,500.00	\$ 2,382.40	95.30%	\$ 2,500.00	\$ 2,038.07	81.52%	\$ 2,200.00	\$ 1,741.79	79.17%	\$ 2,000.00	\$ 1,313.12	65.66%	\$ -	\$ 1,500.00	\$ 2,200.00	\$ 2,200.00	Mileage to Board meetings; to airport when traveling from another city; 4 meetings per member plus one special meeting
575100	Misc. Travel Expense		\$ 350.00	\$ 170.00	48.57%	\$ 150.00	\$ 219.50	146.33%	\$ 250.00	\$ 17.50	7.00%	\$ 100.00	\$ 258.78	258.78%	\$ -	\$ 284.25	\$ 350.00	\$ 350.00	Toll fees, Board meeting parking, and parking when traveling, etc.
	Travel Expenses Total		\$ 8,615.00	\$ 7,291.32	84.64%	\$ 7,209.00	\$ 8,341.56	115.71%	\$ 7,983.56	\$ 6,868.64	86.03%	\$ 7,791.00	\$ 5,529.63	70.97%	\$ -	\$ 5,459.25	\$ 13,250.00	\$ 13,250.00	-
TOTAL EXPENDITURES:			\$ 43,151.04	\$ 30,920.10	71.66%	\$ 33,504.53	\$ 33,206.97	99.11%	\$ 34,295.56	\$ 31,749.70	92.58%	\$ 35,333.99	\$ 32,385.74	91.66%	\$ 2,948.25	\$ 38,840.25	\$ 47,764.00	\$ 48,584.00	
470000	INCOME (SALES & CHARGES)											\$ 35,333.99			\$ 2,948.25	\$ 38,840.25	\$ 122.98%	\$ 125.09%	% from base appropriation for FY 2026-27
471101	Rosters/Public Record Requests		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Fees cannot be charged for roster until eight working hours are spent on retrieving public information; no cost to NE residents
475103	Renewal Fees		\$ 20,345.00	\$ 19,175.00	94.25%	\$ 19,500.00	\$ 18,980.00	97.33%	\$ 19,500.00	\$ 18,265.00	93.67%	\$ 29,000.00	\$ 26,600.00	91.72%	\$ -	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	Est 290 @ \$100
475105	Exam Reservation Fee		\$ 525.00	\$ 245.00	46.67%	\$ 675.00	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	No longer used - Exams converted to CBT in 2023
475106	Misc. Fees		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Fee for copy of wall certificate/None requested in past few years.
475107	Emeritus Fees		\$ 75.00	\$ 150.00	200.00%	\$ 75.00	\$ 125.00	166.67%	\$ 75.00	\$ 100.00	133.33%	\$ 100.00	\$ 75.00	75.00%	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	Estimating four new emeritus per year. \$25 fee for lifetime status.
475108	Certificate of Authorization App Fees		\$ 300.00	\$ 200.00	66.67%	\$ 600.00	\$ 200.00	33.33%	\$ 600.00	\$ 500.00	83.33%	\$ 1,200.00	\$ 500.00	41.67%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Est. 6 new CAs at \$200 ea
475109	Certificate of Authorization Renewal Fees		\$ 3,500.00	\$ 3,000.00	85.71%	\$ 3,000.00	\$ 3,100.00	103.33%	\$ 3,000.00	\$ 2,500.00	83.33%	\$ 6,000.00	\$ 5,000.00	83.33%	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	Est 30 in 2025-26 and 30 in 2026-27 @\$200
475111	Late Fees		\$ 221.00	\$ 208.00	94.12%	\$ 221.00	\$ 195.00	88.24%	\$ 221.00	\$ 169.00	76.47%	\$ 340.00	\$ 500.00	147.06%	\$ -	\$ 340.00	\$ 340.00	\$ 340.00	Est 34 mo. Late fees at \$10
475112	Temp License Fees		\$ 175.00	\$ -	0.00%	\$ 175.00	\$ -	0.00%	\$ 175.00	\$ -	0.00%	\$ 250.00	\$ -	0.00%	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	One Temporary Permit fee projected per yr. - \$250
475113	FG Exam Application Fees		\$ 500.00	\$ 350.00	70.00%	\$ 500.00	\$ 400.00	80.00%	\$ 500.00	\$ 850.00	170.00%	\$ 500.00	\$ 550.00	110.00%	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$50 per application - est. 10 apps FG exam
475114	PG Exam Application Fees		\$ 500.00	\$ 700.00	140.00%	\$ 500.00	\$ 300.00	60.00%	\$ 500.00	\$ 600.00	120.00%	\$ 500.00	\$ 700.00	140.00%	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$100 per application - est. 5 apps PG exam
475115	Reciprocal License App Fees		\$ 800.00	\$ 1,000.00	125.00%	\$ 800.00	\$ 700.00	87.50%	\$ 800.00	\$ 1,000.00	125.00%	\$ 1,200.00	\$ 1,150.00	95.83%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$150 per application - est. 8 Licensure apps
	Income Total		\$ 26,941.00	\$ 25,028.00	92.90%	\$ 26,046.00	\$ 24,000.00	92.14%	\$ 25,371.00	\$ 23,984.00	94.53%	\$ 39,090.00	\$ 35,075.00	89.73%	\$ -	\$ 39,090.00	\$ 39,090.00	\$ 39,090.00	
480000	MISCELLANEOUS REVENUE																		
481100	Investment Income		\$ 1,400.00	\$ 1,350.44	96.46%	\$ 1,400.00	\$ 1,526.81	109.06%	\$ 1,400.00	\$ 1,698.60	121.33%	\$ 1,500.00	\$ 1,512.34	100.82%	\$ -	\$ 1,500.00	\$ 1,600.00	\$ 1,600.00	Fluctuates based on the of cash fund balance during FY
484500	Reimbursement Non-Govt Sources		\$ 24.00	\$ 19.21	80.04%	\$ 24.00	\$ 3.34	13.92%	\$ 24.00	\$ 7.21	30.04%	\$ 15.00	\$ 35.30	235.33%	\$ -	\$ 15.00	\$ 25.00	\$ 25.00	Rebates for purchase card use (quarterly up to 2%)
490000	OTHER REVENUE																		
493200	Operating Transfers Out		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES:			\$ 28,365.00	\$ 26,397.65	93.06%	\$ 27,470.00	\$ 25,530.15	92.94%	\$ 26,795.00	\$ 25,689.81	95.88%	\$ 40,605.00	\$ 36,622.64	90.19%	\$ -	\$ 40,605.00	\$ 40,715.00	\$ 40,715.00	
SURPLUS/(DEFICIT):				\$ (4,522.45)			\$ (7,676.82)			\$ (6,059.89)			\$ 4,236.90			\$ 1,764.75	\$ (7,049.00)	\$ (7,869.00)	
Actual/Proposed Cash Reserve:				\$ 60,378.04			\$ 52,701.22			\$ 46,641.33			\$ 50,878.23			\$ 54,465.97	\$ 47,416.97	\$ 39,547.97	Board policy G-P08.01 strives for cash fund to be one and a half times the appropriated expenses.
Cash Fund Balance on Fund Summary Report				\$ 60,378.04			\$ 52,701.22			\$ 46,641.33			\$ 50,878.23			Estimated	Estimated	Estimated	
				FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27			
Legislative Appropriation of Funds for Expenses				\$ 37,210.00			\$ 33,490.00			\$ 33,998.00			\$ 35,324.00			\$ 35,892.00			
Prior Year Carryover/Encumbrance				\$ 5,941.04			\$ 14.53			\$ 297.56			\$ 9.99			\$ 2,948.25			
Total Appropriation for Expenditures				\$ 43,151.04			\$ 33,504.53			\$ 34,295.56			\$ 35,333.99			\$ 38,840.25			

This version includes travel for holding a meeting in Chadron.
As it increases the budget by 23% and 25% over the fiscal years, it may be a hard sell to
get it included.

NEBRASKA BOARD OF GEOLOGISTS BIENNIAL BUDGET WORKSHEET 2027-2029			FY 2022-23 Budget (7/1/22-6/30/23)			FY 2023-24 Budget (7/1/23-6/30/24)			FY 2024-25 Budget (7/1/24-6/30/25)			FY 2025-26 Budget (7/1/25-6/30/26)				FY 2026-27 (7/1/26-6/31/27)	FY2027-28 (7/1/27 6/30/28)	FY 2028-29 (7/1/28-6/30/27)	Comments
			Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Appropriation With Encumbrances	Actual	% Budget	Encumbr. Reapprop.	Base Appropriation	Est. Budget Request	Est. Budget Request	
EXPENDITURES																			Depicts a line that will be an issue on the submittal (+/- from base appropriation)
520000	OPERATING EXPENSES																		Needs discussion
521100	Postage		\$ 800.00	\$ 679.67	84.96%	\$ 802.32	\$ 601.68	74.99%	\$ 550.00	\$ 412.07	74.92%	\$ 501.99	\$ 146.41	29.17%	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	
521500	Publication & Print		\$ 300.00	\$ 291.07	97.02%	\$ 308.96	\$ 192.23	62.22%	\$ 300.00	\$ 282.14	94.05%	\$ 208.00	\$ 130.01	62.50%	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	Document printing/copy services, envelopes with logo and name; publication of new rules?
521900	Awards Expense		\$ 160.00	\$ 99.29	62.06%	\$ 160.00	\$ -	0.00%	\$ 250.00	\$ 107.25	42.90%	\$ 250.00	\$ 193.40	77.36%	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	Policy allows for \$150 per award - 1 exp. FY27-28; 2 exp. FY28-29; 1 exp. FY26-27 (CSI cost \$50 each)
522100	Dues & Subscriptions (ASBOG)		\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ 4,500.00	\$ 4,500.00	100.00%	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	According to Deana at ASBOG, dues are not projected to increase
522200	Conference Registration Fee		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	According to Deana at ASBOG, are not planning on charging for conference registrations
522800	E-Commerce Oper. Ex.		\$ 1,050.00	\$ 919.75	87.60%	\$ 1,053.25	\$ 903.50	85.78%	\$ 1,000.00	\$ 626.03	62.60%	\$ 700.00	\$ 869.29	124.18%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Fees for online renewals paid to payment portal vendor & PCI scanning
522880	Website Services		\$ 400.00	\$ 352.00	88.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ 352.00	\$ 352.00	100.00%	\$ -	\$ 352.00	\$ 352.00	\$ 352.00	Yearly maintenance fee on website is 20% of development cost per year
524700	Rent Exp-Other Real Prop		\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ 225.00	\$ -	0.00%	\$ -	\$ -	\$ 225.00	\$ 225.00	Booth at regional professional society meetings-university outreaches
531100	Office Supplies Expense								\$ -	\$ 2.79	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
541100	Account & Audit Services		\$ 170.00	\$ 170.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 195.00	\$ 195.00	100.00%	\$ 175.00	\$ 175.00	100.00%	\$ -	\$ 175.00	\$ 176.00	\$ 176.00	\$175 FY26-27; \$175 FY27-28; \$176 FY28-29
541200	Purchasing Assessment		\$ 20.00	\$ 16.00	80.00%	\$ 20.00	\$ 12.00	60.00%	\$ 12.00	\$ 12.00	100.00%	\$ 9.00	\$ (2.00)	-22.22%	\$ -	\$ 9.00	\$ 9.00	\$ 9.00	\$9 FY26-27; \$9 FY27-28; \$9 FY28-29
541500	Legal Services Expense		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	To hire attorney, etc. in compliance case
541700	Legal Related Expense		\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ 150.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	For incidental legal exp. such as court costs, reporters, notorary, appraisals, misc. fees, etc.
542500	Eng & Arch Services		\$ 16,414.00	\$ 16,414.00	100.00%	\$ 18,109.00	\$ 18,109.00	100.00%	\$ 18,383.00	\$ 18,382.80	100.00%	\$ 20,472.00	\$ 20,472.00	100.00%	\$ 2,948.25	\$ 26,545.00	\$ 27,342.00	\$ 28,162.00	\$26,545 actual FY24-25 - Projected increase of 3% per FY (wage incr., new database; admin assist. attending nat. meetings)
547100	Educational Services		\$ 420.00	\$ 187.00	44.52%	\$ 420.00	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Exams converted to CBT in 3/2023 - Exam Proctor no longer contracted
554900	Other Contractual Services		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
559100	Other Operating Exp.		\$ 9,927.04	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 395.00	\$ 8.98	0.00%	\$ -	\$ 20.00	0.00%	\$ -	\$ -	\$ 295.00	\$ 295.00	
	Operating Expenses Total		\$ 34,536.04	\$ 23,628.78	68.42%	\$ 26,295.53	\$ 24,865.41	94.56%	\$ 26,312.00	\$ 24,881.06	94.56%	\$ 27,542.99	\$ 26,856.11	97.51%	\$ 2,948.25	\$ 33,381.00	\$ 34,699.00	\$ 35,519.00	
570000	TRAVEL																		
571100	Board & Lodging		\$ 3,145.00	\$ 2,832.91	90.08%	\$ 1,939.00	\$ 3,179.69	163.99%	\$ 2,613.56	\$ 2,562.77	98.06%	\$ 2,391.00	\$ 2,787.44	116.58%	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	Lodging & meals, two attendees for ASBOG mtg & two for COE (x2)Chadron Board Meeting
571600	Meals-Not Travel Status		\$ 100.00	\$ 54.59	54.59%	\$ 100.00	\$ 74.57	74.57%	\$ 100.00	\$ 43.90	43.90%	\$ 100.00	\$ 52.79	52.79%	\$ -	\$ 75.00	\$ 75.00	\$ 75.00	Board meeting food
571800	Meals-Travel Status (was 571900 before 1/1/2020)		\$ 400.00	\$ 456.35	114.09%	\$ 400.00	\$ 698.68	174.67%	\$ 700.00	\$ 671.12	95.87%	\$ 700.00	\$ 541.89	77.41%	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	Board meeting food+meals when traveling
572100	Commercial Transportation		\$ 2,120.00	\$ 1,395.07	65.81%	\$ 2,120.00	\$ 2,131.05	100.52%	\$ 1,570.00	\$ 1,287.27	81.99%	\$ 2,500.00	\$ 575.61	23.02%	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	Four flights if two members attend COE and two attend annual meeting / Chadron Board meeting
573100	State-Owned Transportation		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 550.00	\$ 544.29	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Chadron Board Meeting Vehicle Rental & Mileage
574500	Personal Vehicle Mileage		\$ 2,500.00	\$ 2,382.40	95.30%	\$ 2,500.00	\$ 2,038.07	81.52%	\$ 2,200.00	\$ 1,741.79	79.17%	\$ 2,000.00	\$ 1,313.12	65.66%	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Mileage to Board meetings; to airport when traveling from another city; 4 meetings per member plus one special meeting
575100	Misc. Travel Expense		\$ 350.00	\$ 170.00	48.57%	\$ 150.00	\$ 219.50	146.33%	\$ 250.00	\$ 17.50	7.00%	\$ 100.00	\$ 258.78	258.78%	\$ 17.50	\$ 284.25	\$ 284.25	\$ 284.25	Toll fees, Board meeting parking, and parking when traveling, etc.
	Travel Expenses Total		\$ 8,615.00	\$ 7,291.32	84.64%	\$ 7,209.00	\$ 8,341.56	115.71%	\$ 7,983.56	\$ 6,868.64	86.03%	\$ 7,791.00	\$ 5,529.63	70.97%	\$ -	\$ 5,459.25	\$ 5,459.25	\$ 5,459.25	-
TOTAL EXPENDITURES:			\$ 43,151.04	\$ 30,920.10	71.66%	\$ 33,504.53	\$ 33,206.97	99.11%	\$ 34,295.56	\$ 31,749.70	92.58%	\$ 35,333.99	\$ 32,385.74	91.66%	\$ 2,948.25	\$ 38,840.25	\$ 40,158.25	\$ 40,978.25	
470000	INCOME (SALES & CHARGES)											\$ 35,333.99			\$ 2,948.25	\$ 38,840.25	\$ 40,158.25	\$ 40,978.25	% from base appropriation for FY 2026-27
471101	Rosters/Public Record Requests		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Fees cannot be charged for roster until eight working hours are spent on retrieving public information; no cost to NE residents
475103	Renewal Fees		\$ 20,345.00	\$ 19,175.00	94.25%	\$ 19,500.00	\$ 18,980.00	97.33%	\$ 19,500.00	\$ 18,265.00	93.67%	\$ 29,000.00	\$ 26,600.00	91.72%	\$ -	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	Est 290 @ \$100
475105	Exam Reservation Fee		\$ 525.00	\$ 245.00	46.67%	\$ 675.00	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	No longer used - Exams converted to CBT in 2023
475106	Misc. Fees		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	Fee for copy of wall certificate/None requested in past few years.
475107	Emeritus Fees		\$ 75.00	\$ 150.00	200.00%	\$ 75.00	\$ 125.00	166.67%	\$ 75.00	\$ 100.00	133.33%	\$ 100.00	\$ 75.00	75.00%	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	Estimating four new emeritus per year. \$25 fee for lifetime status.
475108	Certificate of Authorization App Fees		\$ 300.00	\$ 200.00	66.67%	\$ 600.00	\$ 200.00	33.33%	\$ 600.00	\$ 500.00	83.33%	\$ 1,200.00	\$ 500.00	41.67%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Est. 6 new CAs at \$200 ea
475109	Certificate of Authorization Renewal Fees		\$ 3,500.00	\$ 3,000.00	85.71%	\$ 3,000.00	\$ 3,100.00	103.33%	\$ 3,000.00	\$ 2,500.00	83.33%	\$ 6,000.00	\$ 5,000.00	83.33%	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	Est 30 in 2025-26 and 30 in 2026-27 @\$200
475111	Late Fees		\$ 221.00	\$ 208.00	94.12%	\$ 221.00	\$ 195.00	88.24%	\$ 221.00	\$ 169.00	76.47%	\$ 340.00	\$ 500.00	147.06%	\$ -	\$ 340.00	\$ 340.00	\$ 340.00	Est 34 mo. Late fees at \$10
475112	Temp License Fees		\$ 175.00	\$ -	0.00%	\$ 175.00	\$ -	0.00%	\$ 175.00	\$ -	0.00%	\$ 250.00	\$ -	0.00%	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	One Temporary Permit fee projected per yr. - \$250
475113	FG Exam Application Fees		\$ 500.00	\$ 350.00	70.00%	\$ 500.00	\$ 400.00	80.00%	\$ 500.00	\$ 850.00	170.00%	\$ 500.00	\$ 550.00	110.00%	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$50 per application - est. 10 apps FG exam
475114	PG Exam Application Fees		\$ 500.00	\$ 700.00	140.00%	\$ 500.00	\$ 300.00	60.00%	\$ 500.00	\$ 600.00	120.00%	\$ 500.00	\$ 700.00	140.00%	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$100 per application - est. 5 apps PG exam
475115	Reciprocal License App Fees		\$ 800.00	\$ 1,000.00	125.00%	\$ 800.00	\$ 700.00	87.50%	\$ 800.00	\$ 1,000.00	125.00%	\$ 1,200.00	\$ 1,150.00	95.83%	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$150 per application - est. 8 Licensure apps
	Income Total		\$ 26,941.00	\$ 25,028.00	92.90%	\$ 26,046.00	\$ 24,000.00	92.14%	\$ 25,371.00	\$ 23,984.00	94.53%	\$ 39,090.00	\$ 35,075.00	89.73%	\$ -	\$ 39,090.00	\$ 39,090.00	\$ 39,090.00	
480000	MISCELLANEOUS REVENUE																		
481100	Investment Income		\$ 1,400.00	\$ 1,350.44	96.46%	\$ 1,400.00	\$ 1,526.81	109.06%	\$ 1,400.00	\$ 1,698.60	121.33%	\$ 1,500.00	\$ 1,512.34	100.82%	\$ -	\$ 1,500.00	\$ 1,600.00	\$ 1,600.00	Fluctuates based on the of cash fund balance during FY
484500	Reimbursement Non-Govt Sources		\$ 24.00	\$ 19.21	80.04%	\$ 24.00	\$ 3.34	13.92%	\$ 24.00	\$ 7.21	30.04%	\$ 15.00	\$ 35.30	235.33%	\$ -	\$ 15.00	\$ 25.00	\$ 25.00	Rebates for purchase card use (quarterly up to 2%)
490000	OTHER REVENUE																		
493200	Operating Transfers Out		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES:			\$ 28,365.00	\$ 26,397.65	93.06%	\$ 27,470.00	\$ 25,530.15	92.94%	\$ 26,795.00	\$ 25,689.81	95.88%	\$ 40,605.00	\$ 36,622.64	90.19%	\$ -	\$ 40,605.00	\$ 40,715.00	\$ 40,715.00	
SURPLUS/(DEFICIT):				\$ (4,522.45)			\$ (7,676.82)			\$ (6,059.89)			\$ 4,236.90			\$ 1,764.75	\$ 556.75	\$ (263.25)	
Actual/Proposed Cash Reserve:				\$ 60,378.04			\$ 52,701.22			\$ 46,641.33			\$ 50,878.23			\$ 54,465.97	\$ 55,022.72	\$ 54,759.47	Board policy G-P08.01 strives for cash fund to be one and a half times the appropriated expenses.
Cash Fund Balance on Fund Summary Report				\$ 60,378.04			\$ 52,701.22			\$ 46,641.33			\$ 50,878.23			Estimated	Estimated	Estimated	
				FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27			
Legislative Appropriation of Funds for Expenses				\$ 37,210.00			\$ 33,490.00			\$ 33,998.00			\$ 35,324.00			\$ 35,892.00			
Prior Year Carryover/Encumbrance				\$ 5,941.04			\$ 14.53			\$ 297.56			\$ 9.99			\$ 2,948.25			
Total Appropriation for Expenditures				\$ 43,151.04			\$ 33,504.53			\$ 34,295.56			\$ 35,333.99			\$ 38,840.25			