

Form Number 500

Agency Adjustment Summary

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER
	CODE & DESCRIPTION
AGENCY	016 Department of Revenue

EXPENDITURE ACCOUNT	ADJUSTMENTS
	2008-2009
Permanent F.T.E. Positions	
511100 Permanent Salaries - Wages	9,000
511200 Temporary Salaries - Wages	
511600 Per Diem Payments	
511900 Supplemental (One-time payments)	
All Other Salaries	
Sub-Total Salaries	9,000
515100 Retirement Plans Expense	
515200 OASDI Expense	
515400 Life and Accident Insurance Expense	
515500 Health Insurance Expense	(9,000)
All Other Personal Services	
Sub-Total Benefits	(9,000)
510000 Personal Services	
520000 Operating Expenses	
570000 Travel Expenses	
580000 Capital Outlay	
590000 Government Aid	
Total Expense	
Means of Financing	
General Fund	
Cash Fund	
Federal Fund	
Revolving Fund	
Total Funding	
Personal Services Limitation (PSL)	9,000

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	016	Dept. of Revenue
PROGRAM	013	Salary-State Tax Commissioner
REQUEST	001	PSL increase

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A) LB319, Laws 2007, specifically indicates that it is the intent of the Legislature that if the appropriation or the salary limit is insufficient in this program to meet anticipated expenditures, the Tax Commissioner shall request additional funds or a higher salary limit, or both, from the Legislature by the usual deficit process. In this instance, the Personal Service Limitation (PSL) is not sufficient to allow for the encumbrance of all pay earned prior to July 1, 2009 which will be paid in FY 2009-10.
- B) LB319 indicates that the limitation on expenditures for permanent salaries shall be increased by certified encumbrance amounts. Encumbered amounts shall be calculated in accordance with section 81-138.01. Thus, salaries that have been earned and are payable to employees, but have not been paid as of the end of the biennium as a result of pay periods not being consistent with the end of the biennium are valid encumbrances which should be done to provide for adequate appropriations in the new biennium. This funding request is required because insufficient PSL appropriations will exist to post the B-13 pay period for program 013 on June 29, 2009.
- C) This request is to provide for adequate PSL appropriations to ensure that the employee associated with program 013 is able to be paid. An Agency issue was submitted for program 013 in the budget request for the 2009-2011 Biennium to adjust PSL. This issue along with this deficit request should provide adequate PSL appropriations for the 2009-2011 Biennium.
- D) No statutory change is required for this deficit request.

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER
	CODE & DESCRIPTION
AGENCY	016 Department of Revenue
PROGRAM	013 Salary- State Tax Commissioner
REQUEST	001 PSL increase

EXPENDITURE ACCOUNT	APPROPRIATIONS	ADJUSTMENTS
	2008-2009	2008-2009
Permanent F.T.E. Positions	1.0	
511100 Permanent Salaries - Wages	132,901	9,000
511200 Temporary Salaries - Wages		
511600 Per Diem Payments		
511900 Supplemental (One-time payments)		
All Other Salaries		
Sub-Total Salaries	132,901	9,000
515100 Retirement Plans Expense	10,786	
515200 OASDI Expense	10,892	
515400 Life and Accident Insurance Expense	18	
515500 Health Insurance Expense	15,571	(9,000)
All Other Personal Services		
Sub-Total Benefits	37,267	(9,000)
510000 Personal Services	170,168	
520000 Operating Expenses		
570000 Travel Expenses		
580000 Capital Outlay		
590000 Government Aid		
Total Expense	170,168	
Means of Financing		
General Fund	170,168	
Cash Fund		
Federal Fund		
Revolving Fund		
Total Funding	170,168	
Personal Services Limitation (PSL)	132,901	9,000

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.