

Certification Required by LB 904 (2006), Continued
Additional Instructions and Citations

1. The certification requirement applies to the Standardized System of Annual Reporting for Road, Street and Highway Programs (SSAR), administered by Nebraska's Board of Public Roads Classifications and Standards (NBCS).
2. "**Fiscal Year Ending _____**" is the same reporting date as what your jurisdiction will put at the top of NBCS Form 1a and Form 2. For the City of Lincoln: "August 31, 20__." For the City of Omaha: "December 31, 20__." For all other Municipalities: "September 30, 20__." For all Counties: "June 30, 20__."
3. **The due date** for this certification (*as part of the SSAR*) is November 30, 20__ for Lincoln; March 31, 20__ for Omaha; December 31, 20__ for all other Municipalities; and October 31, 20__ for counties.
4. **The certification relates to the "Next Fiscal Year Revenue Estimates" column of NBCS Form 2 (far right column)**, i.e., the year *following* the "Fiscal year ending _____."

State of Nebraska Statutes

Section 39-2120, Nebraska Revised Statutes *Standardized system of annual reporting; Auditor of Public Accounts and Board of Public Roads Classifications and Standards; develop.*

The Auditor of Public Accounts and the Board of Public Roads Classifications and Standards shall develop and schedule for implementation a standardized system of annual reporting to the board by the department and by counties and municipalities, which system shall include:

- (1) A procedure for documenting and certifying that standards of design, construction, and maintenance of roads and streets have been met;
- (2) A procedure for documenting and certifying that all tax revenue for road or street purposes has been expended in accordance with approved plans and standards, to include county and municipal tax revenue, as well as highway-user revenue allocations made by the state;
- (3) A uniform system of accounting which clearly indicates, through a system of reports, a comparison of receipts and expenditures to approved budgets and programs;
- (4) A system of budgeting which reflects uses and sources of funds in terms of programs and accomplishments;
- (5) An approved system of reporting an inventory of machinery, equipment, and supplies; and
- (6) An approved system of cost accounting of the operation of equipment.

Source: Laws 1969, c. 312, § 20, p. 1126; Laws 1971, LB 100, § 9

Section 39-2520, Nebraska Revised Statutes *Funds received; use restriction; exception.*

(1) All money derived from fees, excises, or license fees relating to registration, operation, or use of vehicles on the public highways, or to fuels used for the propulsion of such vehicles, shall be expended for payment of highway obligations, cost of construction, reconstruction, maintenance, and repair of public highways and bridges and county, city, township, and village roads, streets, and bridges, and all facilities, appurtenances, and structures deemed necessary in connection with such highways, bridges, roads, and streets, or may be pledged to secure bonded indebtedness issued for such purposes, except for (a) the cost of administering laws under which such money is derived, (b) statutory refunds and adjustments provided therein, and (c) money derived from the motor vehicle operators' license fees or money received from parking meter proceeds, fines, and penalties.

(2) The requirements of subsection (1) of this section also apply to sales and use taxes imposed on motor vehicles, trailers, and semitrailers pursuant to sections 13-319 and 77-27,142, except that such provisions shall not apply in a municipality that has issued bonds (a) the proceeds of which were used for purposes listed in subsection (1) of this section and for which revenue other than sales and use taxes on motor vehicles, trailers, and semitrailers is pledged for payment or (b) approved by a vote that required the use of sales and use taxes imposed on motor vehicles, trailers, and semitrailers for a specific purpose other than those listed in subsection (1) of this section, until all such bonds issued prior to January 1, 2006, have been paid or retired. The municipality shall include a certification with the report under section 39-2120 showing the amount of revenue other than sales and use tax revenue derived from motor vehicles, trailers, or semitrailers that is to be expended for the purposes listed in subsection (1) of this section and the amount of sales and use taxes expected to be collected from sales of motor vehicles, trailers, and semitrailers for that year.

Source: Laws 1969, c. 316, § 10, p. 1143; Laws 1971, LB 74, § 2; Laws 1997, LB 271, § 17; Laws 2006, LB 904, § 3.

Section 39-2510, Nebraska Revised Statutes *Funds received; use; restriction; exception.*

(1) All money derived from fees, excises, or license fees relating to registration, operation, or use of vehicles on the public highways, or to fuels used for the propulsion of such vehicles, shall be expended for payment of highway obligations, cost of construction, reconstruction, maintenance, and repair of public highways and bridges and county, city, township, and village roads, streets, and bridges, and all facilities, appurtenances, and structures deemed necessary in connection with such highways, bridges, roads, and streets, or may be pledged to secure bonded indebtedness issued for such purposes, except for (a) the cost of administering laws under which such money is derived, (b) statutory refunds and adjustments provided therein, and (c) money derived from the motor vehicle operators' license fees or money received from parking meter proceeds, fines, and penalties.

(2) The requirements of subsection (1) of this section also apply to sales and use taxes imposed on motor vehicles, trailers, and semitrailers pursuant to sections 13-319 and 77-27,142, except that such provisions shall not apply in a county or municipal county that has issued bonds (a) the proceeds of which were used for purposes listed in subsection (1) of this section and for which revenue other than sales and use taxes on motor vehicles, trailers, and semitrailers is pledged for payment or (b) approved by a vote that required the use of sales and use taxes imposed on motor vehicles, trailers, and semitrailers for a specific purpose other than those listed in subsection (1) of this section, until all such bonds issued prior to January 1, 2006, have been paid or retired. The county or municipal county shall include a certification with the report under section 39-2120 showing the amount of revenue other than sales and use tax revenue derived from motor vehicles, trailers, or semitrailers that is to be expended for the purposes listed in subsection (1) of this section and the amount of sales and use taxes expected to be collected from sales of motor vehicles, trailers, and semitrailers for that year.

Source: Laws 1969, c. 315, § 10, p. 1138; Laws 1997, LB 271, § 15; Laws 2006, LB 904, § 2.