

Title 428 – BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

Chapter 4 – Instruction Manual for Standardized System of Annual Reporting (Continued)

001 INTRODUCTION

001.01 STATEMENT OF PURPOSE. During the 1965 session of the Nebraska State Legislature, a resolution was passed which directed a Legislative Council Roads Study Committee to study, in cooperation with the Federal Bureau of Public Roads (Now the Federal Highway Administration), the State Highway Commission, the State Engineer, the Department of Roads, and local governmental agencies – (1) to determine sound legislative policies and management practices to be followed in highway construction and maintenance – (2) to determine an equitable basis for distribution of all highway revenues – (3) to determine techniques to get closer coordination between state and local units in planning construction of highways – (4) to make an engineering study and inventory of use and needs of all highways, roads, and streets.

Consultants were hired to conduct studies and to recommend action. These studies and their recommendations were the basis for the package of highway legislation which was passed by the 1969 and 1971 Legislatures. The consulting firm of Ernst and Ernst of Cleveland, Ohio, conducted the management portion of the study. One of their statements was as follows: "All public officials at all levels of government must recognize and accept the principle that public monies entrusted for their disbursing must be accounted for in accordance with certain prescribed procedures which include adequate evidence that the purpose for which the funds were appropriated were followed. The determination that the funds were used properly, wisely, and in accordance with predetermined plans must be made by someone other than the local officials, and must be made in accordance with a standardized and uniform system."

In light of the above statement, the legislature included the following in 39-2120 Neb. Rev. Stat.

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 of Public Roads Classifications and Standards by the Department of Roads 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;

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JAN 2 1997
[Signature]
Secretary of State

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- (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.

In compliance with 39-2120 Neb. Rev. Stat. the reports, samples of which are included in this manual, are required to be submitted in the manner outlined on the following pages.

001.02 SCOPE. The financial and inventory reports outlined in this manual encompass the activity of every street department, public works department, county highway department, township road activity and the Department of Roads. The reports should detail the financing of all road and street construction, maintenance, administration, equipment purchased for highways, roads and streets, and debt servicing. Street lights and storm sewers shall be included.

Street and road construction includes special assessment paving districts, even though none of the cost may be a general obligation of the municipality or county.

001.03 REPORTING DATE. All reports shall cover the fiscal year of the reporting unit of government. Any governmental entity having a fiscal year other than that shown may report based on their fiscal year date. The schedule below shall be followed unless the Board of Public Roads Classifications and Standards receives written notification of a different fiscal year.

<u>Governmental Unit</u>	<u>Fiscal Year</u>	<u>Reporting Date</u>
County/State	July 1 to June 30	September 30
First Class City Second Class City Village	October 1 to September 30	December 31
Lincoln	September 1 to August 31	November 30
Omaha	January 1 to December 31	March 31

001.04 SUBMITTAL DATE. All reports are due ninety days after the ending date of each fiscal year.

APPROVED

DON STENBERG
ATTORNEY GENERAL

BY *[Signature]*
Assistant Attorney General

DATE SEP 4 '98

APPROVED

JAN 2 1997
[Signature]

WILLIAM NELSON
GOVERNOR

[Handwritten initials]

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001.05 FORM SUBMITTAL INSTRUCTIONS. Reports required to be submitted to the Board of Public Roads Classifications and Standards are as follows:

<u>Form Number</u>	<u>Form Name</u>
NBCS-1a-1e	Road-Street-Highway Budget & Expenditure Report
NBCS-2	Roads & Streets Financial Report
NBCS-3	Material & Supply Inventory Report
NBCS-4	Machinery & Equipment Inventory Report
NBCS-5	Equipment Cost Report
NBCS-6	Certification

NBCS-1a-1e Road-Street-Highway Budget & Expenditure Report — Submit one copy of this form which reports the previously submitted fiscal year budget estimates in the first column. Enter the actual expenditures for the fiscal year in the middle column. In the last column, shown the next fiscal year budget.

NBCS-2 Roads & Streets Financial Report — Submit one copy of this form which reports the previously submitted fiscal year revenue estimates in the first column. Enter the actual revenue for the fiscal year in the middle column. Next fiscal year revenue estimates are to be entered in the last column.

NBCS-3 Material & Supply Inventory Report — Submit one copy of this form reporting materials and supplies inventory as of the end of the fiscal year.

NBCS-4 Machinery & Equipment Inventory Report — Submit one copy of this form reporting machinery and equipment inventory as of the end of the fiscal year.

NBCS-5 Equipment Cost Report — Submit one copy of this form reporting equipment costs incurred during the fiscal year.

NBCS-6 Certification — Submit one copy of this form to certify that minimum standards of design, construction and maintenance of roads and streets have been met and that revenues have been expended according to plans and standards and rules and regulations for the previous fiscal year.