

Nebraska Lottery Proceeds, 2010

	Mar-10	Jun-10	Sep-10	Dec-10	2010	% by actual	% by statute
Compulsive Gamblers Assistance Fund*	\$76,681	\$97,031	\$63,452	\$74,057	\$311,221	1.00%	1.0%
Education Innovation Fund	\$1,514,441	\$1,916,356	\$1,253,168	\$1,462,631	\$6,146,596	19.75%	44.5%
Nebraska Opportunity Grant Fund**	\$1,897,844	\$2,401,509	\$1,570,426	\$1,832,917	\$7,702,696	24.75%	
Nebraska Environmental Trust Fund	\$3,412,285	\$4,317,865	\$2,823,594	\$3,295,549	\$13,849,293	44.50%	44.5%
Nebraska State Fair	\$766,806	\$970,307	\$634,516	\$740,573	\$3,112,202	10.00%	10.0%
	\$7,668,057	\$ 9,703,068	\$ 6,345,156	\$7,405,727	\$31,122,008	100.00%	100.0%

* Compulsive Gamblers Assistance Fund is to receive the first \$500,000 in annual distributions PLUS 1% of the proceeds (a Total of \$811,221 for 2010).

** LB956 passed by the Nebraska Legislature in April of 2010 renamed the Nebraska Scholarship Fund to the Nebraska Opportunity Grant Fund.

Sources: Neb. Rev. Stat. 9-812, 79-775, 79-1103, 79-1108.02, 79-1336, 79-1337, 85-1920

	2009-10	100%
Education Innovation Fund Breakdown	\$6,146,596	100%
Excellence in Teaching Cash Fund	\$1,000,000	16%
Distance Ed Equipment/Incentives	\$5,146,596	84%

Nebraska Lottery Distributions, Before LR 542

	2009-10	2011-12	2012-13	LR 542 Proposed Options
Education Innovation Fund	\$6,146,596	\$6,146,596	\$6,146,596	
(Excellence in Teaching Cash Fund)	\$1,000,000	\$1,000,000	\$1,000,000	Item #9: Suspend and transfer to the Postsecondary Student Information System
(Distance Ed Equipment/Incentives)	\$5,146,596	\$5,146,596	\$5,146,596	
Nebraska Opportunity Grant Fund (NOGF)**	\$7,702,696	\$7,702,696	\$7,702,696	Item #7: Suspend NOGF and transfer \$15.5 million to State Aid (TEEOSA)
44.5% of Lottery Distributions (Lines 21 and 24)	\$13,849,292	\$13,849,292	\$13,849,292	

Nebraska Lottery Distributions, After LR 542

	2009-10	2011-12	2012-13	LR 542 Net Effects if all proposed options are made into law
Education Innovation Fund	\$6,048,863	\$0	\$0	
(Excellence in Teaching Cash Fund)	\$1,000,000	\$733,459	\$936,864	Item #8: \$225K for FY2012 and \$45K for FY2013 added from School Dist Reorg Fund
(Distance Ed Equipment/Incentives)	\$5,146,596	\$3,320,000	\$2,142,000	Note: FY 2011-12 includes \$1.2 million for equipment reimbursement for the SNDLC
Nebraska Opportunity Grant Fund (NOGF)**	\$7,702,696	\$0	\$0	
State Aid (TEEOSA)	\$0	\$7,702,696	\$7,702,696	Item #7: Suspend NOGF and transfer \$15.5 million to State Aid (TEEOSA)
School District Reorganization Fund	\$271,980	\$0	\$0	Item #8: Remaining \$271,980 transferred to Excellence in Teaching in Fys 2012, 2013
Postsecondary Student Information System	\$0	\$491,541	\$108,136	Item #9: \$600K transferred from the Excellence in Teaching Cash Fund
Center for Student Leadership and Extended Learning	\$0	\$450,000	\$450,000	Item #10: Fund the Student Leadership Center out of lottery proceeds through 2016
High Ability Learner Grants	\$0	\$2,175,673	\$2,175,673	Item #11: Fund the High Ability Learner Grant fund program out of lottery proceeds
Early Childhood Grants	\$0	\$3,365,962	\$3,365,962	Item #12: Temporarily fund the Early Childhood Grant program out of lottery excess
	\$13,849,292	\$14,873,369	\$13,515,369	

Assumptions:

2011-12 and 2012-13 lottery projections are based on the 2010 actual lottery disbursements, which will vary year to year.

Analysis by Tom Rolfes, Nebraska Information Technology Commission, January 5, 2011

Direct comments and questions to tom.rolfes@nebraska.gov, 402-471-7969

LR 542 Listing of Options

December 2010



Compiled by the Legislative Fiscal Office

Introduction by Senator Mike Flood, Speaker of the Legislature

LR 542, adopted by the Legislature on April 13, 2010, created an ad hoc committee chaired by the Speaker of the Legislature, and comprised of the Executive Board Chairman and the chairs of the Legislature's fourteen standing committees to review all programs of state government and each agency's budget authority. Each committee was charged with identifying programs within their subject-matter jurisdiction that should be considered for reduction or elimination during the Legislature's enactment of a budget for the following biennium during the 2011 Session. Each committee was asked to identify potential cuts totaling 10% of the total general fund appropriation for all agencies within their jurisdiction. Committees were advised cuts could be identified disproportionately among agencies, and did not need to be 10% from each agency.

In order to address the historic projected shortfall of \$986 million, the Legislature has proactively worked to review and identify program functions and funding that may be amended, reduced, or eliminated. The size of the projected shortfall, coupled with the amount of across-the-board cuts adopted by the Legislature during the 2009 regular and special session and the 2010 regular session, necessitate the need for vertical cuts.

I have heard some people refer to the options lists generated by the LR 542 process as recommendations of the committees. Please understand that these lists are not recommendations of the committees, but, just as their title implies, are "options"—items that the committees believe need to be carefully considered when the Legislature crafts a budget during the 2011 session. Not all of these items would be supported by members of the committee listing them, if the vote to adopt such a change were voted upon today. Committees worked long and hard, with many hours of briefings together with our fiscal analysts and the agencies, in addition to hours of deliberation, to develop their 10% Options List. As explained to each member of the Legislature, each committee's list was to include items that we may have to do, but may not want to do. As we prioritize the programs and functions of state government, the Legislature will need to evaluate what programs need to be reduced or eliminated given our very limited resources.

The development of these 10% Options Lists is a very preliminary step in the process. From here, committees, chairs, and individual members can consider introducing legislation during the 2011 session for any reductions that require statutory changes. As with all bills introduced, each bill generated from these lists requires a public hearing. Additionally, all agencies will have a public hearing before the Appropriations Committee. After any budget related legislation is placed on general file, the three stages of debate will occur. Placement of a program on an Options List may only indicate the need for further discussion, including public input, to weigh the feasibility of making such a reduction or elimination.

I want to thank the members of the Legislature for their hard work over the interim to develop these 10% Options Lists. This Legislative proactive effort will help the State of Nebraska as we proceed throughout the 2011 session in crafting a very difficult budget during these financially difficult days.

*** Items listed in this report are options that the respective committees of the Legislature believe should be carefully considered when the Legislature crafts a budget during the 2011 session.**

*** The report is organized by Standing Committee in alphabetical order. The numbering of items is for identification purposes and does not reflect a prioritization.**

[NITC Note--What follows is an Education Committee excerpt of the full LR 542 report. To read the full 69-page report, point your browser to:

http://nebraskalegislature.gov/pdf/reports/committee/select_special/lr542final.pdf]

Education Committee

Committee Members

Sen. Greg Adams (Chair)
Sen. Gwen Howard (Vice Chair)
Sen. Brad Ashford
Sen. Bill Avery
Sen. Abbie Cornett
Sen. Robert Giese
Sen. Ken Haar
Sen. Kate Sullivan

Committee Staff

Tammy Barry
Kris Valentin

Committee Meetings

Room 1525
Monday & Tuesday

LR 542 Overview

There are seven state agencies under the jurisdiction of the Education Committee: the University of Nebraska, the Nebraska State College System, state aid to Community Colleges, the Coordinating Commission for Postsecondary Education, the Nebraska Educational Telecommunications Commission, the Nebraska Department of Education, and the Board of Educational Lands and Funds. Collectively, these agencies accounted for \$1.67 billion of General Fund spending in fiscal year 2010-11, which equates to 49% of the General Fund budget. The Committee's annual target for statutory reductions pursuant to LR 542 was calculated at just over \$166 million.

The Committee met on several occasions between late May and mid-November in developing its LR 542 options list. The Committee's study process began with briefings from staff of the Legislative Fiscal Office and Education Committee regarding each agency's budget, organizational structure, and relevant constitutional and statutory provisions. Representatives from each agency were also invited to brief the Committee during scheduled sessions in July and August. Following these briefings, the Committee was provided with a list of potential funding reductions that included all statutory options as well as budget modifications submitted by agencies. The Committee met multiple times between late September and mid-November to narrow this list to the options it deemed most appropriate to reach its target amount. It should be noted the inclusion of an option on the list does not signify unanimous agreement among Committee members or that the suggested action would be recommended in a different economic climate.

Because most educational agencies are provided for in the Constitution, many of the underlying statutes are general in nature and often merely implement Constitutional provisions. Therefore, the Committee determined that relying solely on statutory changes did not offer the most practical approach to reducing appropriations by the target amount, both within agencies and across education as a whole. As a result, the Committee opted to recommend that the Appropriations Committee implement some of the specific budget modifications offered by agencies in their 2011-2013 biennial budget requests, many of which do not require changes in statute. Utilizing these modifications allows reductions to be made within agencies without affecting core structure and mission requirements set forth in statute. The recommendation to implement an aggregate funding reduction of up to ten percent is offered for each of the three sectors of higher education (the University, State Colleges, and Community Colleges), the statutes for which are largely composed of governance, structure, and role and mission requirements. It should be noted that in the absence of budget modifications from the University, the Committee proposed a ten percent modification equivalent to those submitted by both the State Colleges and the Community Colleges. The Committee also recommends that the Appropriations Committee rely primarily on budget modifications in reducing appropriations for the Nebraska Educational Telecommunications Commission, as the statutes for this agency generally pertain to its core missions of providing statewide television and radio.

While budget modifications play a prominent role in the Committee's LR 542 options list, there are some modifications to which the Committee is strongly opposed. The Committee is opposed to the following modifications submitted by the Nebraska Department of Education:

- Elimination of the annual statewide writing assessment at two grade levels annually;

- Elimination of Limited English Proficiency (LEP) and poverty plan approval;
- Reduction in aid for high-ability learners;
- Reduction in aid for Early Childhood Projects; and
- Reduction in matching funds for school lunch programs

The Committee also encourages the Appropriations Committee to consider revising recurring language in the budget bill pertaining to the Nebraska Research Initiative. The University prepared a proposal for revising this language at the Committee's request. The Committee believes revisions are necessary to more precisely state the purpose of the program and better reflect the specific uses of such funds by the University.

The Committee examined the governance structure and administrative costs of higher education agencies during the LR 542 study process. While there are no items on the options list pertaining directly to higher education governance or administration, the Committee will prioritize a study during the 2011 interim to determine whether changes could be made to the governance structure of higher education to improve efficiency and effectiveness.

Listing of Options - Education Committee

Item 1	Operations/Programs - Eliminate Multicultural Program	<u>#13 Education</u>	
	State initiative - Loss of technical resource for schools	General Fund	-114,629
		Cash Fund	0
		Federal Fund	0
		Bill Required = Yes	
Item 2	Operations/Programs/Modifications - Eliminate Student Achievement Coordinator	<u>#13 Education</u>	
	Modification submitted by the Department also included elimination of the LEP & Poverty Plan Approval - Contractual position can be eliminated easily - Loss of accountability resource for the state	General Fund	-103,420
		Cash Fund	0
		Federal Fund	0
		Bill Required = Yes	
Item 3	Operations/Administration - Transfer some Technology Center Staff and Data Trainers to Indirect Cost	<u>#13 Education</u>	
	Balance has been built up - Must be sustainable with future federal funding - Accomplished through the Appropriations process . Data trainees are currently funded with federal funds that will not be renewed.	General Fund	-262,431
		Cash Fund	0
		Federal Fund	400,000
		Bill Required = No	

Item 4	Operations/Administration/Modifications - Transfer certification investigation to Cash Fund	<u>#13 Education</u>	
	Modification suggested by NDE - Will increase teacher certification fees from \$55 to \$70	General Fund	-123,468
		Cash Fund	123,468
		Federal Fund	0
		Bill Required = Yes	
Item 5	Operations/Modifications - Reduce NDE by 6.5 FTE	<u>#13 Education</u>	
	Modification suggested by NDE - The Committee supported the specific elimination of the School Safety Consultant and the reduction of 1.0 FTE in Education Technology - The other positions were not specifically identified	General Fund	-366,962
		Cash Fund	0
		Federal Fund	0
		Bill Required = No	
Item 6	Aid - Modify TEEOSA	<u>#13 Education</u>	
		General Fund	-134,401,628
		Cash Fund	0
		Federal Fund	0
		Bill Required = Yes	
Item 7	Aid - Offset TEEOSA General Funds with lottery proceeds from a suspension of the Nebraska Opportunity Grant Program for 2011-12 and 2012-13	<u>#48 Postsecondary Coord.</u>	
	Nebraska Opportunity Grants (need based aid for postsecondary students) would be suspended for two years and the lottery proceeds would be transferred to TEEOSA to offset General Funds - The Grant Program also currently receives General Funds and federal funds - See the options for the Coordination Commission for Postsecondary Education	General Fund	-7,750,000
		Cash Fund	7,750,000
		Federal Fund	0
		Bill Required = Yes	
Item 8	Lottery - Transfer remainder of reorganization incentives to the Education Innovation Fund	<u>#13 Education</u>	
	Qualifying reorganizations must be effective before June 1, 2011 - There may be one or two more qualifying reorganizations that would use the remainder of the balance - The savings would be used to maintain cash flow in the Education Innovation Fund with the other proposed changes to the uses of the Fund	General Fund	0
		Cash Fund	-271,980
		Federal Fund	0
		Bill Required = Yes	

Item 9 Lottery - Suspend Excellence in Teaching Programs and Transfer funds to development of the Postsecondary Student Information System

Suspend new awards under Attracting Excellence to Teaching and Enhancing Excellence in Teaching Programs for 2011-12 & 2012-13, except that current participants in the Attracting Excellence to Teaching would be allowed to receive new awards to use toward completion of their undergraduate teaching degree - The development of the Postsecondary Student Information System is required pursuant to receipt of federal ARRA funding for 2009-10 & 2010-11 - Because the Postsecondary Student Information System is new spending, there is not a General Fund savings - The first year net savings to the Education Innovation Fund would be \$283,459 and \$846,864 for the second year - The savings would be used to maintain cash flow in the Fund with the other proposed changes

#13 Education

General Fund	0
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 10 Lottery - Fund the Student Leadership Center with lottery proceeds

The dedication of lottery funding would be through 2015-16, at which time all current educational uses for lottery funding expire - Modification suggested by NDE would have eliminated the Center

#13 Education

General Fund	-450,000
Cash Fund	450,000
Federal Fund	0

Bill Required = Yes

Item 11 Lottery - Fund High Ability Learner Grants with lottery proceeds

High Ability Learner staff would continue to be funded from the General Fund - 1.33 FTE at \$119,827

#13 Education

General Fund	-2,175,673
Cash Fund	2,175,673
Federal Fund	0

Bill Required = Yes

Item 12 Lottery - Temporarily fund Early Childhood Grants from lottery funds

Would be funded from the current unexpended balance of lottery funds for 2011-12 & 2012-13 - Would return to General Fund for 2013-14 - Early Childhood staff would continue to be funded from the General Fund - 2.5 FTE at \$183,345

#13 Education

General Fund	-3,365,962
Cash Fund	3,365,962
Federal Fund	0

Bill Required = Yes

<p>Item 13 Operations - Eliminate board member per diems beginning October 1, 2011</p> <p>Board members are paid a per diem of \$40 for each day engaged in duties - Reimbursement for expenses is also provided per statute and would remain intact under this option - Savings in administrative costs allows for increase in apportionment dollars to schools, which offsets equalization aid two years later</p>	<p><u>#32 Ed Lands & Funds</u></p> <table border="0"> <tr> <td>General Fund</td> <td>0</td> </tr> <tr> <td>Cash Fund</td> <td>-7,000</td> </tr> <tr> <td>Federal Fund</td> <td>0</td> </tr> </table> <p>Bill Required = Yes</p>	General Fund	0	Cash Fund	-7,000	Federal Fund	0
General Fund	0						
Cash Fund	-7,000						
Federal Fund	0						
<p>Item 14 Operations/Modifications - Eliminate geographic mapping specialist position, office of State Surveyor</p> <p>Proposed budget modification; Reflects reduction of 0.43 FTE to achieve minimum modification amount; BELF states that current employee would be highly unlikely to remain on staff if reduced to fractional FTE</p>	<p><u>#32 Ed Lands & Funds</u></p> <table border="0"> <tr> <td>General Fund</td> <td>-33,623</td> </tr> <tr> <td>Cash Fund</td> <td>0</td> </tr> <tr> <td>Federal Fund</td> <td>0</td> </tr> </table> <p>Bill Required = No</p>	General Fund	-33,623	Cash Fund	0	Federal Fund	0
General Fund	-33,623						
Cash Fund	0						
Federal Fund	0						
<p>Item 15 Operations - Eliminate Requirement for a Broadcast Production Facility in Omaha</p> <p>Investment has been made to renovate production facility in Lincoln - Many live broadcasts are produced using mobile units - Would actually be a University funding reduction</p>	<p><u>#47 Educational Television</u></p> <table border="0"> <tr> <td>General Fund</td> <td>-342,353</td> </tr> <tr> <td>Cash Fund</td> <td>0</td> </tr> <tr> <td>Federal Fund</td> <td>0</td> </tr> </table> <p>Bill Required = Yes</p>	General Fund	-342,353	Cash Fund	0	Federal Fund	0
General Fund	-342,353						
Cash Fund	0						
Federal Fund	0						
<p>Item 16 Operations/Modifications - Reduce funding to UNTV</p>	<p><u>#47 Educational Television</u></p> <table border="0"> <tr> <td>General Fund</td> <td>-250,672</td> </tr> <tr> <td>Cash Fund</td> <td>0</td> </tr> <tr> <td>Federal Fund</td> <td>0</td> </tr> </table> <p>Bill Required = No</p>	General Fund	-250,672	Cash Fund	0	Federal Fund	0
General Fund	-250,672						
Cash Fund	0						
Federal Fund	0						
<p>Item 17 Operations/Modifications - Eliminate 4 Technology & Engineering positions</p>	<p><u>#47 Educational Television</u></p> <table border="0"> <tr> <td>General Fund</td> <td>-298,200</td> </tr> <tr> <td>Cash Fund</td> <td>0</td> </tr> <tr> <td>Federal Fund</td> <td>0</td> </tr> </table> <p>Bill Required = No</p>	General Fund	-298,200	Cash Fund	0	Federal Fund	0
General Fund	-298,200						
Cash Fund	0						
Federal Fund	0						

Item 18 Operations/Modifications - Eliminate New Media position

#47 Educational Television

General Fund	-55,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 19 Operations/Modifications - Reduce Radio Prog. Acquisitions

#47 Educational Television

General Fund	-24,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 20 Operations/Modifications - Eliminate Distance Learning Help Desk Position

#47 Educational Television

General Fund	-42,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 21 Operations/Modifications - Eliminate TV Remote Production crew position

#47 Educational Television

General Fund	-67,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 22 Operations/Modifications - Reduce Radio Equipment Replacement Funds

#47 Educational Television

General Fund	-4,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 23 Operations/Modifications - Reduce TV Program Acquisitions

#47 Educational Television

General Fund	-20,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 24 Operations/Modifications - Reduce Radio Operating Expenses

#47 Educational Television

General Fund	-4,194
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 25 Operations/Modifications - Eliminate TV Production support positions

#47 Educational Television

General Fund	-121,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 26 Operations/Modifications - Eliminate Radio Administrative Service position

#47 Educational Television

General Fund	-15,600
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 27 Operations/Modifications - Reduce TV Operating Expenses

#47 Educational Television

General Fund	-48,209
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 28 Operations/Modifications - Eliminate data analyst position.

#48 Postsecondary Coord.

General Fund	-60,534
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 29 Operations/Modifications - Eliminate executive assistant position

#48 Postsecondary Coord.

General Fund	-52,319
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 30 Aid - Suspend the Nebraska Opportunity Grant program for 2011-12 and 2012-13

#48 Postsecondary Coord.

Federal LEAP & SLEAP funds of \$552,758 are currently distributed through the program, but those funds are not likely to be reauthorized for the next biennium - Lottery funds appropriated for the program (7,750,000 for 2010-11) would be redirected to offset general funds in TEEOSA - See the options for the Department of Education

General Fund	-6,418,156
Cash Fund	-7,750,000
Federal Fund	0

Bill Required = Yes

Item 31 Operations/Programs - Make participation by state colleges in the Business Development Network permissive

#50 State Colleges/Board

Chadron State contributes \$17,345 and Wayne State \$23,484 toward the compensation of the Business Development Center director at their respective campuses

General Fund	-40,829
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 32 Operations/Administration - Eliminate requirement that at least 1% of appropriation for building construction be spent for artwork

#50 State Colleges/Board

Would reduce future expenditures for state-funded projects - The only currently approved state-funded project will be completed in late calendar year 2010

General Fund	0
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 33 Operations/Modifications - Reduce existing base by 10%

This modification would require further: reductions in force, program eliminations, significant reduction in or elimination of summer programs, elimination of instructional and student support services, constriction to operating budgets, reductions in building maintenance, reductions in equipment and technology purchases/upgrades, and reductions or elimination of professional development.

#50 State Colleges/Board

General Fund	-4,536,997
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 34 Operations/Programs - Make Business Development Centers permissive

Currently Centers are required at UNO and specified university and state college campuses - Matching for \$1.9 million in Federal Funds - Statute requires support from Existing Business Assistance Division of DED pursuant to the Business Development Partnership Act

#51 University of Nebraska

General Fund	-350,492
Cash Fund	0
Federal Fund	-1,900,000

Bill Required = Yes

Item 35 Operations/Administration - Eliminate requirement that at least 1% of appropriation for building construction be spent for artwork

Would reduce future expenditures for state-funded projects - There are not any currently approved state-funded projects

#51 University of Nebraska

General Fund	0
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 36 Operations/Programs - Eliminate GF appropriation for the Nebraska Safety Center

Center is statutorily permissive and no bill is necessary to eliminate appropriation - Bill would be helpful to make University's request for appropriation permissive.

#51 University of Nebraska

General Fund	-159,147
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 37 Operations/Programs - Eliminate support for P16 Initiative

#51 University of Nebraska

General Fund	-150,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 38 Operations/Modifications - Reduce existing base by 10%

Eliminates the advantage of not complying with the budget modification requirement

#51 University of Nebraska

General Fund	-49,400,000
Cash Fund	0
Federal Fund	0

Bill Required = No

Item 39 Aid - Do not allow any new students in the Optometry Student Contracts program

Approx. 44 students would be allowed to complete their program - Budget earmark - Program is capped at 60 students and limited to 15 first-year students annually

#51 University of Nebraska

General Fund	-154,749
Cash Fund	0
Federal Fund	0

Bill Required = Yes

Item 40 Operations/Modifications - Reduce state aid by 10%

Property tax, tuition and fee increases noted as potential offsets

#83 Community Colleges

General Fund	-8,675,802
Cash Fund	0
Federal Fund	0

Bill Required = No