

Updated for 2024

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 53, as introduced, has the same intent as described in LB 349 (2021). Several agencies report a fiscal impact based on their respective number of employees who would be required to work on a holiday, with the dollar amount being a calculation of the difference between their normal rate and the holiday pay rate.

DAS estimates an enterprise-wide cost of more than \$500,000 for FY24-25 across all fund types. Though some agencies may not be impacted, this estimate still could be low, based on the calculations provided by a sampling of agencies. Salary and benefit increases for FY25-26 are not determined at this time, but it is important to note that there will be rising costs associated with salary and health insurance expenses, which are normally addressed in the biennial budget process for all bargaining and non-bargaining employees.

In addition, the Department of Administrative Services (DAS) explains that upon the passage of LB 53, its Employee Relations department would negotiate agreements with all four labor unions (NAPE/AFSCME, FOP 88, SLEBC and SCATA) to make the necessary adjustments to the Labor Contracts, websites, policy, and marketing material, but that these activities could be accomplished with existing resources.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 53	AM:	AGENCY/POLT. SUB: Nebraska Department of Corrections	
REVIEWED BY: Jacob Leaver	DATE: 12/20/2023	PHONE: (402) 471-4173	
COMMENTS: The Nebraska Department of Corrections' estimated fiscal impact to the agency as a result of LB 53 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: Department Administrative Services	
REVIEWED BY: Jacob Leaver	DATE: 12/13/2023	PHONE: (402) 471-4173	
COMMENTS: The Department of Administrative Services' estimate shown in the explanation appears to be reasonable for expenditures across all agencies as a result of LB 53.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: Game and Parks Commission	
REVIEWED BY: Jacob Leaver	DATE: 12/7/2023	PHONE: (402) 471-4173	
COMMENTS: Concur with the Game and Parks Commission's estimated fiscal impact to the agency as a result of LB 53.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: Nebraska State College System	
REVIEWED BY: Jacob Leaver	DATE: 12/19/2023	PHONE: (402) 471-4173	
COMMENTS: The Nebraska State College System's estimated fiscal impact to the agency as a result of LB 53 appears reasonable. Technical Note: The positions shown on the bottom of the fiscal note represents positions that would be impacted by this bill. The positions listed would not be new positions that the agency is requesting.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY: Jacob Leaver	DATE: 12/20/2023	PHONE: (402) 471-4173	
COMMENTS: The Nebraska State Patrol's estimated fiscal impact to the agency as a result of LB 53 appears reasonable. Technical Note: The positions shown on the bottom of the fiscal note represents positions that would be impacted by this bill. The positions listed would not be new positions that the agency is requesting.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: Department of Transportation	
REVIEWED BY: Jacob Leaver	DATE: 12/13/2023	PHONE: (402) 471-4173	
COMMENTS: Concur with the Department of Transportation's estimate of no fiscal impact to the agency as a result of LB 53.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: University of Nebraska System	
REVIEWED BY: Jacob Leaver	DATE: 12/14/2023	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute the University of Nebraska System's estimate of no fiscal impact as a result of LB 53.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 53	AM:	AGENCY/POLT. SUB: City of Omaha	
REVIEWED BY: Jacob Leaver	DATE: 12/14/2023	PHONE: (402) 471-4173	
COMMENTS: Concur with the City of Omaha's estimate of no fiscal impact as a result of LB 53.			

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS) – Employee Relations - Enterprise

Prepared by: <sup>(3)</sup> Dan Birdsall Date Prepared: <sup>(4)</sup> 12-06-2023 Phone: <sup>(5)</sup> 402-471-8292

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB53 creates a new holiday in Neb. Rev. Stat. §§ 25-2221 and 62-301 entitled Birthday of El-Hajj Malik El-Shabazz, Malcolm X, for May 19.

If passed as introduced, this bill would cause state teammates to receive the new state holiday as Neb. Rev. Stat. § 84-1001, which outlines state holidays, indicates that paid holidays include all days enumerated in Neb. Rev. Stat. § 25-2221.

The Department of Administrative Services (DAS) - Employee Relations would negotiate agreements with all four labor unions, NAPE/AFSCME, FOP 88, SLEBC and SCATA, to make the necessary adjustments to the Labor Contracts, websites, policy, and marketing material, all of which can be done with existing staff.

The state would incur additional costs above a normal operating day as a result of state teammates working at a holiday pay rate as outlined in the applicable labor contract. Based on historical averages this cost would run between \$506,660 and \$582,659 including FICA and retirement. The state would also lose the productivity of teammates who are not working on that day, which cannot be accurately quantified.

It is difficult to determine the exact impact by fund type as some agencies/programs are impacted more by additional holiday and benefit costs because of their need for 24/7 coverage. Future costs will also increase with salary increases.

The table below summarizes the estimated impact by fund type of the estimated range in increased enterprise-wide salary expenditures. The allocation by fund type below is based on an average of salaries (PSL) expenditures over a four-year time period (2020-2023).

	<b>\$506,660</b>	<b>\$582,659</b>
	<b>Expenditures</b>	<b>Expenditures</b>
General Funds	\$268,150	\$308,372
Cash Funds	\$118,070	\$135,781
Federal Funds	\$94,449	\$108,617
Revolving Funds	\$25,991	\$29,889
<b>Total Funds</b>	<b>\$506,660</b>	<b>\$582,659</b>

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2024-25</b>	<b>2025-26</b>
	<b><u>24-25</u></b>	<b><u>25-26</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 12-20-2023

Phone: (5) 471-6719

	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>	\$226,578		\$226,578	
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$226,578	\$0	\$226,578	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

The creation and establishment of "Malcolm X Day" on May 19 of each calendar year as a state holiday would increase Holiday premium pay for both facility and non-facility Department of Health and Human Services (DHHS) workers. In the first half of State Fiscal Year 2024, the average Holiday premium pay was **\$226,578** (not including Christmas Day). During the same timeframe last Fiscal Year, the Holiday premium pay average was \$229,003.

**MAJOR OBJECTS OF EXPENDITURE**

**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2023-2024 EXPENDITURES	2024-2025 EXPENDITURES
	23-24	24-25		
Benefits.....			\$226,578	\$226,578
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>			<b>\$226,578</b>	<b>\$226,578</b>

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton Date Prepared: <sup>(4)</sup> 12/18/2023 Phone: <sup>(5)</sup> (402)479-5702

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$440,076		\$440,076	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<u>\$440,076</u>		<u>\$440,076</u>	

**Explanation of Estimate:**

LB 53 creates El-Hajj Malik El-Shabazz, Malcolm X Day and establishes a holiday on May 19<sup>th</sup> of each year.

Based on comparison of recent pay periods that include a paid holiday to those that do not include a paid holiday, the NDCS estimates the additional cost for one observed holiday to be approximately \$440,076. This amount includes \$382,177 PSL and \$57,900 benefits.

This estimate is considerably less than the 2023 fiscal note due to the significant overtime reduction efforts that the agency has accomplished over the last several months.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
			\$382,176	\$382,176
Benefits.....			\$57,900	\$57,900
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<u>\$440,076</u>	<u>\$440,076</u>

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53-Establish New State Holiday May 19<sup>th</sup> (Malcolm X Day)**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Game and Parks Commission

Prepared by: <sup>(3)</sup> Christina Peters Date Prepared: <sup>(4)</sup> 12-4-2023 Phone: <sup>(5)</sup> (402) 471-5403

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>12,193</u>	_____	<u>12,803</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>12,193</u>	_____	<u>12,803</u>	_____

**Explanation of Estimate:**

The addition of a State Holiday in May affects the increased staffing costs at Park locations due to occurring during the preparation of the busy summer camping season.

Using 50% of the 5-year average OT figures from Independence Day (as this will not be an additional Federal Day), an increase of 381 staffing hours (OT and Compensatory) would be expected. At the average 2023 cost per hour of Overtime pay (\$27.83), this would be an additional \$10,603 in wages and another \$1,590 in benefits. FY25-26 reflects a 5% wage increase and the associated benefits.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Staff working on Holiday	_____	_____	<u>10,603</u>	<u>11,133</u>
Benefits.....	_____	_____	<u>1,590</u>	<u>1,670</u>
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>12,193</u>	<u>12,803</u>

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska State College System

Prepared by: <sup>(3)</sup> Monte Kramer Date Prepared: <sup>(4)</sup> 12/15/2023 Phone: <sup>(5)</sup> 402-471-2507

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS	\$1,658.41		\$1,741.33	
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<u>\$1,658.41</u>		<u>\$1,741.33</u>	

Explanation of Estimate:

The hard costs are the employees that would have to work the holiday. Those employees would be paid 1 ½ times their normal rate of pay. The additional cost is equal to ½ of their daily pay.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Maintenance Worker III	10	10	\$1,051.14	\$1,103.69
Security Supervisor	4	4	\$391.15	\$410.71
Benefits.....			\$216.12	\$226.93
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<u>\$1,658.41</u>	<u>\$1,741.33</u>



Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska State Patrol

Prepared by: <sup>(3)</sup> Carol Aversman Date Prepared: <sup>(4)</sup> 12-13-2023 Phone: <sup>(5)</sup> 402-471-4545

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$41,826		\$41,826	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$41,826</b>		<b>\$41,826</b>	

**Explanation of Estimate:**

LB 53 provides for the addition of a new holiday, El-Hajj Malik El-Shabazz, Malcolm X Day. A fiscal impact has been reflected, as it would require the Agency to pay for the additional costs that would be incurred from employees working on this additional holiday. The amounts reflected in this fiscal note are the difference between paying employees at their regular rate of pay as compared to 1.5x their regular rate of pay, and in the case of overtime, at 2.0x their regular rate of pay. This includes an estimate based on historical hours worked on similar holidays for Troopers, Sergeant, Investigative Officers, investigative Sergeants, and Communications Specialists (dispatchers).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
State Patrol Trooper			\$34,307	\$34,307
State Patrol Communications Specialists			\$1,888	\$1,888
Benefits.....			\$5,631	\$5,631
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<b>\$41,826</b>	<b>\$41,826</b>

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Transportation

Prepared by: <sup>(3)</sup> Rahman Rahmani Date Prepared: <sup>(4)</sup> 12/06/2023 Phone: <sup>(5)</sup> 402-479-4692

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 53 establishes the Birthday of El-Hajj Malik El-Shabazz, Malcolm X on May 19 as a holiday. Prior to May 19 of each year the Governor shall issue a proclamation inviting and urging the people of the State of Nebraska to observe El-Hajj Malik El-Shabazz, Malcolm X Day in schools and other suitable places with appropriate ceremony and fellowship.

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

Please complete ALL (5) blanks in the first three lines.

**2024 FISCAL  
NOTE**

**LB <sup>(1)</sup> 0053 Create El-Hajj Malik El-Shabazz, Malcolm X Day and establish a holiday**

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System

Prepared by:<sup>(3)</sup> Chris Kabourek Date Prepared:<sup>(4)</sup> 12/13/2023 Phone:<sup>(5)</sup> (402) 472-7102

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	FY 2023 - 24		FY 2024 - 25	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Explanation of Estimate:**

This legislation would create a new holiday and would only have nominal fiscal impact on the University of Nebraska System for changes to schedules, websites, and contracts.

No fiscal impact is requested.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024 - 25 EXPENDITURES</u>	<u>2025 - 26 EXPENDITURES</u>
	<u>24 - 25</u>	<u>25 - 26</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 53**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Omaha

Prepared by: <sup>(3)</sup> Jeff Roh Date Prepared: <sup>(4)</sup> 12-13-23 Phone: <sup>(5)</sup> 402-444-5451

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____