

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

### ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See Below		See Below	
CASH FUNDS				
FEDERAL FUNDS	See Below		See Below	
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 662 disallows state employees, agencies, and agents from entering into cost sharing agreements and grants without the approval of the legislature.

It also requires all state agencies to submit a federal funding inventory to the Director of the Department of Administrative Services on September 15 of every even numbered year. This report shall contain:

- Value of all received federal funding
- Amount of federal funding appropriated by the legislature
- The percentage of the agencies budget made up of federal funds
- An explanation of any state match requirement for the federal funds
- A contingency plan should the federal funding be reduced by 10% or more
- A list of promised actions by the agency to receive the federal funds
- The goal the agency had for the federal funds
- Potential end dates for federal funds

This legislation will have a fiscal impact.

The Nebraska Department of Education and the Nebraska State Historical Society estimate the ability to absorb the additional duties required by this legislation utilizing the current appropriation.

The University of Nebraska System estimates the need to hire additional administrative staff within its facilities due to the significant additional workload. The estimate is \$408,000 of General Funds each fiscal year.

In addition, the Department of Health and Human Services (DHHS) estimates the need for additional staff due to the large number of active grants. DHHS anticipates the need to hire 5 full time positions. These positions would be covered by 75% General Funds and 25% Federal Funds. The estimated fiscal impact is \$261,919 in General Funds and \$87,306 in Federal Funds in FY2025-26 and \$366,687 in General Funds and \$122,229 in Federal Funds in FY2026-27.

The Department of Administrative Services indicates many agencies may miss out on federal grants if they are required to get legislative approval to enter into the agreements due to the federal timeline being outside of the Nebraska legislative session.

There is no basis to disagree with these estimates. For some agencies, additional funds will be required. This fiscal note will be revised if additional information is received.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY:	Jacob Leaver	DATE:	2/11/2025
		PHONE:	(402) 471-4173
COMMENTS: Concur with the Department of Education's estimated fiscal impact as a result of LB 662 but the agency can accommodate within existing resources.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Jacob Leaver	DATE: 2/24/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Health and Human Services' estimated fiscal impact as a result of LB 662.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: Nebraska Military Department	
REVIEWED BY:	Jacob Leaver	DATE: 2/24/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Nebraska Military Department's estimate of no fiscal impact as a result of LB 662.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: Nebraska State College System	
REVIEWED BY:	Jacob Leaver	DATE: 1/29/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Nebraska State College System's estimate of no fiscal impact as a result of LB 662.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: University of Nebraska System	
REVIEWED BY:	Jacob Leaver	DATE: 2/5/2025	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the University of Nebraska System's estimated fiscal impact as a result of LB 662. <u>Technical Note:</u> The amounts reflected in the "Breakdown By Major Objects Of Expenditure" shows additional expenditures for Salaries but may have meant to be reflected in the "Benefits" section.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 662	AM:	AGENCY/POLT. SUB: Nebraska State Historical Society	
REVIEWED BY:	Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Nebraska State Historical Society's estimate of no fiscal impact as a result of LB 662.			

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

2025

LB <sup>(1)</sup> 0662 Provide for a federal funding inventory from each state agency and restrict maintenance-of-effort requirements

FISCAL NOTE

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System  
Prepared by:<sup>(3)</sup> Anne Barnes Date Prepared:<sup>(4)</sup> 02/03/2025 Phone:<sup>(5)</sup> (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	<u>408,000.00</u>	<u>0.00</u>	<u>408,000.00</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>408,000.00</u>	<u>0.00</u>	<u>408,000.00</u>	<u>0.00</u>

Explanation of Estimate:

If passed, LB662 would impose significant administrative costs on the University of Nebraska by expanding reporting requirements and introducing unclear #maintenance-of-effort# provisions. Additional mandates, including biennial reporting and duplicative federal grant disclosures, would require substantial staff time and resources, diverting efforts from research and education.

Compliance would necessitate hiring additional research administration staff at each campus, with UNL and UNMC likely requiring multiple positions. Faculty and researchers would face a significantly increased administrative workload, particularly for multi-year grants and agricultural research funding, which often involve numerous projects and personnel. Classified research contracts and subcontracts under agencies such as the Department of Defense and Homeland Security would likely require exemptions to avoid compliance conflicts, and the bill#s disclosure requirements could expose University intellectual property before proper protections are in place.

The combined administrative, personnel, and compliance costs would make LB662 a significant financial burden for the University.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025 - 26	2026 - 27
	25 - 26	26 - 27	EXPENDITURES	EXPENDITURES
<u>Project Specialist</u>	<u>4</u>	<u>4</u>	<u>300,000.00</u>	<u>300,000.00</u>
	<u>0</u>	<u>0</u>	<u>108,000.00</u>	<u>108,000.00</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>408,000.00</u>	<u>408,000.00</u>

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

**2025**

**LB<sup>(1)</sup> 662**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Philip Olsen Date Prepared: <sup>(4)</sup> 1.29.2025 Phone: <sup>(5)</sup> 402-471-0600

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

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See Below</u>	<u>_____</u>	<u>See Below</u>	<u>_____</u>

Explanation of Estimate:

LB 662 would require consent of the Legislature prior to the state entering into any agreement that obligates the state to expenditure of state funds. Agencies would be required to submit a federal funding inventory as detailed in subsection (3) to the Department of Administrative Services (DAS) on or before September 15 of each even-numbered year.

**Department of Administrative Services (DAS):**

Budget requests for federal fund appropriation operate on federal expenditures rather than receipts. Expenditure transactions are completed by the awarded agency, while the majority of federal draws are completed by DAS-State Accounting.

Federal receipts and/or expenditure data is available in the State Accounting system and exists in published reports. A breakdown of receipts, if defined as funds deposited (which generally necessitates an expenditure) would most easily be generated centrally by DAS – State Accounting with existing resources. Federal receipts defined as an executed agreement would require a decentralized approach to data gathering for reporting to DAS.

The federal fiscal year begins October 1<sup>st</sup>, and because of continuing resolutions, and sequestration events, the timing of legislative approval compared to that of the awarded period of availability should be fully considered to ensure continuity of state operations. A once-a-year approval window during the legislative session would be restrictive to the attainment of federal awards.

**Department of Correctional Services (NDCS):**

NDCS may not be able to obtain federal grants with matching fund requirements if legislative approval cannot be obtained before the application deadline. NDCS will submit a separate fiscal note.

**Department of Environment & Energy (NDEE):**

NDEE may not be able to obtain federal grants with matching fund requirements if legislative approval cannot be obtained before the application deadline. Some federal grant application periods fall outside of the Nebraska legislative session.

**Department of Health & Human Services (DHHS):**

The Financial Services office within the Department of Health and Human Services (DHHS) will work with the Divisions to inventory existing Grants, grant staff, Notice of Awards (NOAs), Maintenance of Efforts (MOEs), match requirements, etc. and provide details of the grants as detailed in the bill.

Legislative delay in providing authorization to accept federal funding could compromise at least the following programs with cost sharing and/or maintenance of effort requirements: Nebraska Homeless Assistance Program, DD Council, Oral Health, State Office of Rural Health, Student Loan Repayment, MIECHV (maternal health), Nebraska Partnership for Mental Healthcare Access in Pediatrics, Early Hearing Detection, breast and cervical cancer screening, WISE-Woman, Public Health Emergency Preparedness and Response, Hospital Preparedness Program, and healthcare facility and service licensing.

Additionally, as this bill requires prior consent of the legislature to obligate state funds under maintenance of effort, it could be interpreted that DHHS is unable to submit quarterly and annual budget requests to Federal Agencies, or standard state plan amendments without this prior approval. Delay in submitting these requests could result in loss of federal funding and delay in program implementation.

For questions regarding the content of this note, contact Christine Mohlman.

#### **Department of Revenue (DOR):**

The Department of Revenue anticipates LB 662 to have a small fiscal impact that can be absorbed with current resources.

#### **Nebraska Military Department:**

Seeking legislative consent to apply and receive federal funds would be an extraordinary burden due to the timing and process. The Military Department will submit a separate fiscal note.

#### **Nebraska State Patrol:**

LB 662 requires the approval of the Legislature prior to entering into any agreements, including cost-sharing agreements and grants, that obligates the State of Nebraska to any explicit or implied maintenance-of-effort. It is unclear as to whether this includes grants received by the State Patrol from other state agencies or from local organizations/non-profits where the Patrol may be considered a sub-recipient. For purposes of completing this fiscal note it has been assumed that these are included in the requirements of this bill. Additionally, it has been assumed that agreements entered into involving task-forces are also included.

The timing of the approval window that exists when the Legislature is in session is problematic. The notice of funding opportunities are often generated at times when the Legislature is not in session, and the applications are also frequently due outside of this approval window. The Patrol believes that for a large percentage of its grant awards it will not be able to comply with the timing of receiving approval when the Legislature is in session.

The data required for the reporting of federal receipts, federal funds appropriated, and the percentage of the Agency's budget that constitutes federal receipts received would be able to be gathered in either the State of Nebraska's Accounting System (Enterprise One) or from the Agency's Grants Management System.

In 2024, the Patrol entered into approximately 130-140 grants (including agreements with federal agencies, task forces, local entities, and other state agencies). These sections of the bill require (1) the gathering of all of the agreements entered into, (2) preparing a cover sheet with a summary of information related to the details of the obligations imposed, (3) developing an operating plan in the event that the federal receipts are reduced by 10%, (4) developing a detailed description of the actions or results that were promised by the Agency in order to receive the federal receipts, (5) providing the state statutory objectives that are being met by accepting the federal receipts for each grant, (6) providing the end dates of each of the grants, and (7) preparing a detailed schedule of the remaining federal receipts expected until that end date. Additionally, personnel would need to prepare a schedule of the total federal receipts and appropriations for the preceding fiscal year, and the percentage of the Agency's total budget for the preceding fiscal year that constitutes federal receipts received.

#### **Department of Transportation**

LB662 would require state agencies to submit a biennial federal funding inventory to the Legislature on or before September 15 of each even numbered year. In addition, state agencies would be required to receive consent prior to entering into any agreement including but not limited to cost-sharing agreements and grants administered by the State of Nebraska.

If LB662 is enacted, the timing and frequency of Legislative consent would impact the Department’s ability to use Formula Federal funds to obtain eligible expense reimbursement. The Legislature is not in session for much of the Federal Fiscal Year. Pursuant to the five-year surface transportation bill, formula Federal funds require the agency to pay 100% of each progress estimate/invoice received up-front and then seek federal reimbursement for the eligible expenses. Most formula Federal funds require a non-federal match and are only eligible for use in specified categories including but not limited to safety, freight, surface transportation, congestion and bridge work. All annual formula Federal funds must be obligated by September of every FFY. In Federal Fiscal Year (FFY) 2024, a total of \$471 million in transportation formula funds were obligated.

Federal Grants and Congressional Directed Spending are restricted for use on specific awarded transportation projects such as airports, highway and local system construction. Applicants must disclose their ability to meet financial commitments and meet time constraints established by the program, at the time of submittal. An additional layer of state consent prior to the pursuit of federal grants may prevent the States eligibility to apply for funding to support projects. If a grant is awarded, a specified timeline is established for the recipient to obligate the funds. In FFY 2024 \$115 million in grants and Congressional Directed Spending were awarded to Nebraska.

Federal Funding levels are anticipated to remain at this level through the five-year Federal transportation bill.

<u>BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE</u>				
<u>Personal Services:</u>				
<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
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 2-2425

Phone: (5) 471-6719

**FY 2025-2026****FY 2026-2027**

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>	\$261,919		\$366,687	
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>	\$87,306		\$122,229	
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$349,225	\$0	\$488,916	\$0

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

**Explanation of Estimate:**

LB662 states that no state employee, state agency, or state agent shall enter into any agreement, including, but not limited to, cost-sharing agreements and grants, which obligates the State of Nebraska to any explicit or implied maintenance-of-effort requirements without the express prior consent of the Legislature.

The Financial Services office within the Department of Health and Human Services (DHHS) maintains an inventory of existing Grants, grant staff, and Notice of Awards (NOAs). Data points would be added to the inventory to include Maintenance of Efforts (MOEs) and match requirements as detailed in the bill.

LB662 requires the department to create operating plans in the event the federal receipts are reduced by 10 percent or more from the preceding year. The bill also requires the department to provide a detailed description of the actions or results that were promised by the state agency in order to receive the federal receipts. The department currently maintains 175 unique grants with nearly 300 active grant numbers due to grants having multiple grant years open at once. DHHS estimates these operating plans and action reports would require an additional five FTEs across the department to fulfill the requirements of this bill.

LB662 requires express prior consent of the legislature to obligate state funds under maintenance of effort. Any delay in authorization to accept federal funding due to this requirement could compromise the availability of federal funds and place programs within DHHS at risk. This fiscal note utilizes 75% state general funds, and 25% federal funds based on available federal claiming for DHHS grants.

**MAJOR OBJECTS OF EXPENDITURE**

<b>PERSONAL SERVICES:</b>				
POSITION TITLE	NUMBER OF POSITIONS		2025-2026	2026-2027
	26-26	26-27	EXPENDITURES	EXPENDITURES
V78791 - DHHS Program Manager I	0.75	1.0	\$45,451	\$63,631
K19850 - DHHS Fiscal Project Analyst	3.0	4.0	\$170,520	\$238,729
Benefits.....			\$75,590	\$105,826
Operating.....			\$57,664	\$80,730
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>			<b>\$349,225</b>	<b>\$488,916</b>

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

Prepared by: <sup>(3)</sup> Bryce Wilson

Date Prepared: <sup>(4)</sup> 2/11/25

Phone: <sup>(5)</sup> 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB 662 requires information related to Federal funding be submitted to the Legislature and requires that before any funding with State Maintenance of Effort requirements are accepted the funds be approved by the Legislature.

NDE is not anticipating hiring new staff to complete the required reporting, but the information requested will take considerable time from other activities existing staff already perform in their roles. It is estimated that using current staff and estimating the hours required to report the required information will cost approximately \$25,000.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				



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

Prepared by: <sup>(3)</sup> Daryl Bohac

Date Prepared: <sup>(4)</sup> Jan. 30, 2025

Phone: <sup>(5)</sup> 402-471-6661

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

The reporting requirements listed in Section 1 (3) will have no fiscal impact on the agency as we believe we can absorb the time demands with current staff.

However, the requirement for prior express legislative consent before entering into agreements pose an unknown fiscal risk when grant deadlines do not occur within the legislative session and may lead to the Agency not receiving federal funds in support of our mission to collect, preserve, and open to all, the histories we share.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

Prepared by: <sup>(3)</sup> Brenda Owen

Date Prepared: <sup>(4)</sup> 1-29-25

Phone: <sup>(5)</sup> 471-2507

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No fiscal impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

**2025**

**LB<sup>(1)</sup> 662**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> 031 – Nebraska Military Department

Prepared by: <sup>(3)</sup> Richard Dahlman Date Prepared: <sup>(4)</sup> 02/20/2025 Phone: <sup>(5)</sup> 402-309-8120

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

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

**Explanation of Estimate:**

If this will be an amendment to the Administrative Procedure Act, under NRS 84-901, the Adjutant General's office as provided in Chapter 55 is excepted. LB662 reads like it should fall under the APA and would not apply to the Adjutant General Office which includes the Military Department and Nebraska Emergency Management Agency (NEMA). Due to NRS 84-901 the Military Department would not report so there would be no fiscal impact.

Note- All disaster declarations are followed by a very detailed FEMA-State Agreement (FSA) in which the FSA articulates the required non-federal share. Moreover, many of our grant programs (State Homeland Security, Emergency Management Performance, State and Local Cybersecurity, Hazard Mitigation, Building Resilience Infrastructure in Communities, High Hazard Potential Dam, to name several) are issued outside the legislative session. Seeking legislative consent to apply and receive federal funds would be an extraordinary burden due to the timing and process.

If the Military Is not exempt from LB662 then we will have a different fiscal note.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
			No Fiscal Impact	No Fiscal Impact
			No Fiscal Impact	No Fiscal Impact
Benefits.....			No Fiscal Impact	No Fiscal Impact
Operating.....			No Fiscal Impact	No Fiscal Impact
Travel.....			No Fiscal Impact	No Fiscal Impact

Capital outlay.....	No Fiscal Impact	No Fiscal Impact
Aid.....	No Fiscal Impact	No Fiscal Impact
Capital improvements.....	No Fiscal Impact	No Fiscal Impact
TOTAL.....	No Fiscal Impact	No Fiscal Impact