

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS		\$176,400		\$294,000
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>		\$176,400		\$294,000

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

LB714 amends the distribution of the motor vehicle tax proceeds under Nebraska §60-3,186 as follows:

- 1) Increases motor vehicle tax proceeds retained by the county treasurer for costs incurred collecting the tax from 1% to 2%;
- 2) Increases the amount of the motor vehicle tax transferred to the Nebraska State Treasurer for credit to the Nebraska Department of Motor Vehicles' Vehicle Title and Registration System Replacement and Maintenance Cash Fund from 1% to 1.3%; and
- 3) Lowers the overall remaining share of motor vehicle tax proceeds which are to be allocated to each county, local school system, school district, city, and village in the tax district in which the motor vehicle has situs by 1.3%. Then, changes the distribution of the remaining proceeds as follows:
  - a. Increases the remaining share which is to be allocated to the county from 22% to 40%;
  - b. Lowers the remaining share which is distributed to the local school system or school district from 60% to 37%;
  - c. Increases the share going to the city or village from 18% up to 23%. The exception to (c) is:
    - i. When the tax district is not in a city or village, the currently 40% which goes to the county, increases to 63%;
    - ii. If the county contains a city of the metropolitan class, the 18% distribution is being increased to 63%; and
    - iii. and the 22% going to the city or village, is increase to 25%.

This bill adjusts the motor vehicle base tax calculation in Nebraska §60-3,187 as follows:

- 1) Lowers the fraction by which the motor vehicle base tax is multiplied in years 2 through 14 and older; and
- 2) Expands the value table for base tax amounts past the current "\$100,000 and over" to set new base tax amounts to "\$200,000 and over". This expansion increases the higher end of the base motor vehicle tax range from \$1,900 to now be \$3,900.

Finally, LB714 would adjust the motor vehicle base fees under Nebraska §60-3,190 and changes the distribution as follows:

- 1) Increases the motor vehicle base fee on automobiles, valued at under \$20,000 when new, and assembled, reconstructed-designated, and replica-designated automobiles from \$5 to \$20;
- 2) Increases the motor vehicle base fee on automobiles with a value of \$20,000 through \$39,999 when new from \$20 to \$40;
- 3) Increases the motor vehicle base fee on automobiles valued at \$40,000 or higher when new from \$30 to \$60;
- 4) Increases the motor vehicle base fee on motorcycles and autocyces from \$10 to \$20;

- 5) Increases the motor vehicle base fee on recreational vehicles and cabin trailers from \$10 to \$60;
- 6) Increases the motor vehicle base fee on trucks over seven tons and buses from \$30 to \$60, plus adds an additional \$2 for each whole ton over seven tons;
- 7) Increases the motor vehicle base fee on trailers other than semitrailers from \$10 to \$20;
- 8) Increases the motor vehicle base fee on semitrailers from \$30 to \$60;
- 9) Increases the motor vehicle base fee on former military vehicles from \$10 to \$20;
- 10) Increases the motor vehicle base fee on minitrucks from \$10 to \$20;
- 11) Increases the motor vehicle base fee on low-speed vehicles from \$10 to \$20;
- 12) Amends the distribution of the motor vehicle base fees as follows;
  - a. Increases the motor vehicle base fee proceeds retained by the county treasurer for costs incurred collecting the fees paid to the county treasurer prior to registration of the motor vehicle for the following registration period from 1% to 2%;
  - b. Lowers the overall remaining share of motor vehicle base fee proceeds which are remitted to the Nebraska State Treasurer for credit to counties and municipalities from 99% down to 98%. Then, changes the distribution by:
    - i. Increasing the allocation going to the county treasurer of each county (in the same proportionate amounts as the most recent allocation received by each county from the Highway Allocation Fund) from 50% to 70%; and
    - ii. Lowering the amount distributed to the treasurer of each municipality (in the same proportionate amounts as the most recent allocation received by each county from the Highway Allocation Fund) from 50% to 30%.

This bill has an operative date of January 1, 2026.

Fiscal Impact:

The Nebraska Department of Motor Vehicles (DMV) has indicated a cash fund revenue increase in FY2025-26 to their agency of \$176,400, and \$294,000 in FY2026-27. This would be 1.3% allocation to the DMV's Vehicle Title and Registration System Replacement and Maintenance Cash Fund. The DMV also estimated the total revenue changes for both the Motor Vehicle Tax and Motor Vehicle Fee changes, including the distribution to municipalities and schools.

The Nebraska Department of Transportation (NDOT) estimates there would be no direct fiscal impact to the agency. NDOT did provide an estimate of the impact to cities, based on the operative date of January 1, 2026 and a quarterly payout of the motor vehicle fee in April 2026. NDOT estimated the FY2025-26 impact to be 1/4<sup>th</sup> of the whole year, at \$5,462,250 (with \$5,274,575 going to counties and \$187,675 going to cities). The next year a full year was estimated to be \$21,849,000 in FY2026-27 (with \$21,098,100 going to counties and \$750,000 going to cities). This distribution of the motor vehicle fees only is distributed using the same factors as the Highway Allocation Fund, for which NDOT assists the State Treasurer in calculating the distribution of the Highway Allocation Fund.

LFO has estimated the total impact of these revenues in the tables below, with the first 6 months of calendar year 2026 (the last half of our FY2025-26) being shown as 60% of the total net revenue change in one year. This is because the operative date of the bill is January 1, 2025 and the monthly taxes and fees collected in January, February, and March are generally higher than in other months. Thus, the amounts shown are 60% of a full year, rather than 50%, for this half year period of time. Then, in FY2026-27, the full net effect of revenue changes for the entire year is shown.

	FY2025-26 (6 months/approx. 60% of the yearly revenue)	FY2026-27 (full 12 months of the yearly revenue)
<b>DMV Vehicle Title Registration Modernization Fund</b>	\$ 176,400	\$ 294,000
<b>Motor Vehicle Tax - Commission to County</b>	\$ 1,387,200	\$ 2,312,000
<b>Motor Vehicle Tax - Cities and Counties</b>	\$ 24,139,200	\$ 40,232,000
<b>Motor Vehicle Tax - Schools</b>	\$ (59,956,200)	\$ (99,927,000)
<b>Total Impact from proposed changes to Motor Vehicle Taxes</b>	\$ (34,253,400)	\$ (57,089,000)
	FY2025-26 (6 months/approx. 60% of the yearly revenue)	FY2026-27 (full 12 months of the yearly revenue)
<b>Motor Vehicle Fee - Commission to County</b>	\$ 448,800	\$ 748,000
<b>Motor Vehicle Fee - Counties and Municipalities</b>	\$ 13,109,400	\$ 21,849,000
<b>Total Impact from proposed changes to Motor Vehicle Fees</b>	\$ 13,558,200	\$ 22,597,000

The Nebraska Department of Education (NDE) has stated that there would be no fiscal cost to their agency if this bill were to pass. However, a reduction in the proceeds of motor vehicle taxes going to school districts from 60% down to 37% would lower their incoming revenue and cause more TEEOSA funding to be needed for equalized schools.

The actual impact amounts to the state for this drop in motor vehicle tax going to schools cannot be determined at this time. However, a reduction in the incoming tax revenue for schools in FY2025-26 and FY2026-27 would create an increase in General Funds needed from the state for TEEOSA calculations beginning in FY2027-28. Additionally, the changes could increase property taxes for school funding.

The Nebraska Department of Revenue has indicated no fiscal impact to the agency.

The City of Lincoln, the Lancaster County Treasurer's Office, and Lancaster County have all indicated an increase in revenues as a result of this bill.

The Douglas County Treasurer has stated no negative fiscal impact to the county.

There is no basis to disagree with any of these estimates based on the assumptions being used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 714	AM:	AGENCY/POLT. SUB: : Department of Revenue	
REVIEWED BY: Joe Massey	DATE: 3/3/2025	PHONE: (402) 471-4181	
COMMENTS: Department of Revenue's assessment of no net fiscal impact from LB714 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 714	AM:	AGENCY/POLT. SUB: Department of Transportation	
REVIEWED BY: Joe Massey	DATE: 3/3/2025	PHONE: (402) 471-4181	
COMMENTS: Department of Transportation's assessment of fiscal impact from LB 714 appears reasonable using the assumptions provided			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 714	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY: Joe Massey	DATE: 2/5/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Department of Motor Vehicles assessment of fiscal impact from LB 714		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 714	AM:	AGENCY/POLT. SUB: Lancaster County
REVIEWED BY: Joe Massey	DATE: 2/3/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Lancaster County assessment of fiscal impact from LB 714		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 714	AM:	AGENCY/POLT. SUB: Douglas County Treasurer
REVIEWED BY: Joe Massey	DATE: 2/3/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Douglas County Treasurer assessment of no fiscal impact from LB 714.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 714	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer
REVIEWED BY: Joe Massey	DATE: 2/3/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Lancaster County Treasurer assessment of fiscal impact from LB 714		

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

**2025**

**LB<sup>(1)</sup> 714 REVISED**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> City Of Lincoln

Prepared by: <sup>(3)</sup> Liza Alderman Date Prepared: <sup>(4)</sup> 2/24/25 Phone: <sup>(5)</sup> 402-441-8303

**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	_____	\$2,500,000	_____	\$5,000,000
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

After receiving clarifying information from DMV the City of Lincoln share of Motor Vehicle Tax would increase approximately \$4.5 million annually and the Motor Vehicle Fee revenue would increase by approximately \$500,000 annually.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2025**

**LB<sup>(1)</sup> 714**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Bart Moore Date Prepared: <sup>(4)</sup> January 30, 2025 Phone: <sup>(5)</sup> 402-471-3902

**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	_____	294,000	_____	294,000
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	(34,786,000)	_____	(34,786,000)
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>(34,492,000)</b>	<b>=====</b>	<b>(34,492,000)</b>

**Explanation of Estimate:**

LB 714 has fiscal impact due to Motor Vehicle Tax changes and Motor Vehicle Fee changes. The amounts indicated below are annual amounts applicable to both fiscal years for the reporting periods.

Motor Vehicle Tax Total Impact	(\$57,089,000)
VTR Modernization Fund	\$294,000
County Commissions on Motor Vehicle Tax	\$2,312,000
Cities / Counties	\$40,232,000
Schools	(\$99,927,000)
Motor Vehicle Fee Total Impact	\$22,597,000
County Commissions on Motor Vehicle Fee	\$748,000
Motor Vehicle Fee Fund	\$21,849,000

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2025**

**LB<sup>(1)</sup> 714**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Douglas County Treasurer

Prepared by: <sup>(3)</sup> Corrine Burnett Date Prepared: <sup>(4)</sup> 1/31/2025 Phone: <sup>(5)</sup> 402-444-7103

**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	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No negative fiscal impact to the county

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2025**

**LB<sup>(1)</sup> 714**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Treasurer

Prepared by: <sup>(3)</sup> Rachel Garver Date Prepared: <sup>(4)</sup> Jan. 31, 2025 Phone: <sup>(5)</sup> 402-441-7425

**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	_____	\$1,485,000	_____	\$1,515,000
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>\$1,485,000</u>	<u>_____</u>	<u>\$1,515,000</u>

**Explanation of Estimate:**

Raising the rate from 1% to 2% for the treasurer's office to collect and distribute the motor vehicle taxes and fees collected will double the fiscal year revenue. These monies are projected to grow about two percent annually.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____



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

**2025**

**LB<sup>(1)</sup> 714**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County, Nebraska

Prepared by: <sup>(3)</sup> Dennis Meyer Date Prepared: <sup>(4)</sup> 1/31/2025 Phone: <sup>(5)</sup> 402-441-

**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	_____	\$9,356,545	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

If LB714 is enacted, Lancaster County's motor vehicle tax revenue would increase by approximately \$9.36 million, representing an 80.9% increase from the current revenue. This number is based on the FY24 motor vehicle tax received by Lancaster County.

This significant increase is due to both the higher administrative fee retention (from 1% to 2%) and the increased share of the remaining motor vehicle tax proceeds allocated to the county (from 22% to 40%).

This number is not taking into account the proposed changes to the tax base for the motor vehicle tax.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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.

**2025**

**LB<sup>(1)</sup> 714**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Jenessa Boynton Date Prepared: <sup>(4)</sup> 2/24/2025 Phone: <sup>(5)</sup> 402-479-4691

**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	_____	_____	_____	_____
OTHER FUNDS	_____	\$5,462,250	_____	\$21,849,000
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>\$5,462,250</u>	<u>_____</u>	<u>\$21,849,000</u>

**Explanation of Estimate:**

LB714 allows a higher base motor vehicle tax on more expensive vehicles and changes the fraction corresponding to the vehicle age. The amount of motor vehicle tax collection fee retained by the county treasurer would increase to two percent from one percent. After transferring one and three-tenths of a one percent for the Department of Motor Vehicle's (DMV) Vehicle Title and Registration System Replacement and Maintenance Fund, the remaining motor vehicle tax is split between the local school system, county, and city.

The motor vehicle fee would also be increased on all vehicle categories. The collection fee amount retained by the county would be increased to two percent from one percent and the remainder directed to the Motor Vehicle Fee Fund. Currently, the revenue directed to the fund is split evenly (50/50) between the counties and cities. The bill would revise this split from the Motor Vehicle Fee Fund to seventy percent (70%) to the county and thirty percent (30%) to the city. The operative date of the bill is January 1, 2026.

To determine the fiscal impact of the change in allocation of the Motor Vehicle Fee Fund, NDOT utilized the total FY2024 motor vehicle fee from the Highway Distribution book and added the DMV projection of increased revenue to the fund. Due to the operative date of January 1, 2026 and a quarterly payout of the motor vehicle fee, the FY2025-26 impact was calculated at one quarter of the total motor vehicle fee to account for the April 2026 payment. For FY2026-27, a total year of motor vehicle fees is included. The table below shows the increase to the county and city share of the Motor Vehicle Fee Fund.

Motor Vehicle Fee Fund		
	FY2025-26	FY2026-27
County Share	\$5,274,575	\$21,098,100
City Share	\$187,675	\$750,900
Total	\$5,462,250	\$21,849,000

The Motor Vehicle Fee Fund is distributed using the same factors as the Highway Allocation Fund. The Department of Transportation (NDOT) assists the State Treasurer in calculating the distribution of the Highway Allocation to cities and counties. Software utilized for the calculation of the Highway Allocation would not be impacted therefore no direct fiscal impact, either revenue or expense, to NDOT.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____