

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2018-19</b>		<b>FY 2019-20</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	See Below	See Below	See Below	See Below
CASH FUNDS		See Below		See Below
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below	See Below	See Below	See Below

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

LB 1022 creates the Irrigation Tax Act and amends a number of sections of statute dealing with the valuation of agricultural and horticultural land.

The Irrigation Tax Act imposes a tax upon the use of water to irrigate agricultural and horticultural land at a rate of one cent for every ten gallons of water pumped from a covered water well. The tax is due annually on or before November 1 and is to be paid by the property owner.

The revenue received from the irrigation tax is to be credited to the School Aid Fund, which is created by the bill.

Section 77-201 is amended to provide that agricultural and horticultural land shall be valued at 75% of its value as dryland and that any added value as a result of the land being irrigated shall be disregarded for purposes of determining its taxable value.

Section 77-1343 is amended regarding special valuation to mean the value when the land is used as dryland and any added value due to irrigation is to be disregarded.

Section 77-1363 is amended to strike "irrigated cropland" from the listing of agricultural and horticultural land classes.

The School Aid Fund is created and consists of irrigation tax revenue. The Fund is to be administered by the State Board of Education and used to provide payments to school districts that did not receive equalization aid under the Tax Equity and Educational Opportunities Support Act in the most recently completed school fiscal year. It is to be distributed proportionately based on formula students attributed to the school district for such school fiscal year.

The bill has an operative date of January 1, 2019.

The Department of Natural Resources indicates no fiscal impact to the budget of the Department. The Department registers well ownership but has no authority for regulating or metering the amounts of groundwater pumped for irrigation purposes.

The Department of Education indicates that since all agricultural land would be based on a dryland valuation, there will be school districts experiencing a drop in valuation which will cause the district to increase their tax levy to make up the difference in revenue if they have available levy authority. They cannot ascertain fiscal impact at this time.

The Department of Revenue estimates the fiscal impact to the School Aid Fund will average \$2.1 billion.

The Department of Revenue indicates they will require a one-time programming charge of \$126,000 paid to the Office of the CIO for development costs. They will also require 2.0 FTE Revenue Operations Clerk II, a 0.5 FTE Office Clerk II, and 0.5 FTE Fiscal Compliance Analyst to implement and administer the provisions of LB 1022. PSL would be \$0 for FY2018-19 and \$95,500 for FY2019-20. Total expenditures for FY2018-19 would be \$126,000 and for FY2019-20 would be \$142,000.

We have no basis to disagree with the above state agencies estimates of fiscal impact and cost. We would note that the Department of Revenue's estimate is an average and from year to year, dependent on weather conditions and amount of water pumped, the amount credited to the School Aid Fund will vary and could vary widely.

TEEOSA Impact:

The change in land classification will have an impact on TEEOSA that will vary from school district to school district. Land values for irrigated land and dryland vary widely across the state. In general, irrigated cropland has a higher value than dryland. In 2016 in McPherson County the average value of irrigated land was \$2,100 while the average value of dryland was \$725. In Gosper County the average value of irrigated land was \$4,671 and the average value of dryland was \$1,789.

In 2016, statewide there were 9,301,956 irrigated acres and 10,164,688 acres of dryland. By way of example as to the variance, in Otoe County there were 6,092 irrigated acres and 273,565 dryland acres. In Hamilton County there were 270,404 irrigated acres and 23,074 dryland acres.

We estimate a loss of \$19.7 billion in valuation, resulting in an additional General Fund expenditure of \$38,857,295 for school aid. There would still be 153 non-equalized school districts with a total of 62,135 formula students.

**IMPACT TO LOCAL POLITICAL SUBDIVISIONS:**

The Lower Platte South Natural Resources District indicates that assessed valuation of property in the NRD will be reduced if irrigated cropland is now assessed as dryland cropland. The Lower Platte South's total irrigated acres is only 27,000, smallest of all 23 NRDs so the impact is much smaller as compared to more heavily irrigated NRDs (over one million acres) in more arid/western NRDs where the assessed valuation difference between dryland and irrigated land is much greater. In the Lower Platte South NRD, the difference between the assessed valuation of irrigated and dryland is approximately \$1,425 /acre. LB 1022 would result in a reduction of total NRD valuation of \$38,500,000. Assuming the tax levy stayed the same, the tax revenue would decrease by \$12,345.

The Central Platte Natural Resources District indicates that the reduction in property tax revenue as a result of the provisions of LB 1022 will be \$991,178 in FY2018-19 assuming the same valuation, levy, and property tax request for the next two fiscal years. The Central Platte NRD has 1,020,000 irrigated acres. The valuation difference between irrigated acres and dryland acres is \$3,000.

The Papio-Missouri River Natural Resources District indicates that LB 1022 would reduce property tax collection on agricultural land in the district by at least 20%. They estimate a reduction in property tax revenue of approximately \$300,000 to \$500,000 per fiscal year.

The Nebraska Association of County Officials indicates that the fiscal impact to counties is unknown. There would be an anticipated reduction in the valuation of taxes for agricultural land without the value added for irrigated land. There would also be a reduction in the workload required in the county assessors' offices for performing the appraisal process of valuing agricultural and horticultural land that is irrigated; therefore, there would be a potential for lessened requirements to counties where irrigation is utilized.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 1022	AM:	AGENCY/POLT. SUB: Department of Natural Resources	
REVIEWED BY: Gary Bush	DATE:	02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>
COMMENTS: Concur.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 1022	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Gary Bush	DATE:	02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>
COMMENTS: No basis to comment on an estimate of the impact to the state as no estimate is provided.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1022	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Gary Bush	DATE: 02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>	
COMMENTS: Agree with estimate provided for the impact to the agency to implement the bill. No basis to disagree with the estimate of annual receipts to the School Aid Fund.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1022	AM:	AGENCY/POLT. SUB: Lower Platte South NRD	
REVIEWED BY: Gary Bush	DATE: 02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>	
COMMENTS: No basis to disagree with estimate provided.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1022	AM:	AGENCY/POLT. SUB: Central Platte NRD	
REVIEWED BY: Gary Bush	DATE: 02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>	
COMMENTS: No basis to disagree with estimate provided.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1022	AM:	AGENCY/POLT. SUB: Papio-Missouri River NRD	
REVIEWED BY: Gary Bush	DATE: 02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>	
COMMENTS: No basis to disagree with estimate provided.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1022	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY: Gary Bush	DATE: 02/16/18	PHONE: <a href="tel:4024714161">(402) 471-4161</a>	
COMMENTS: No basis to disagree with estimate provided.			

LB<sup>(1)</sup> 1022

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Ron Theis Date Prepared: <sup>(4)</sup> 2/8/2018 Phone: <sup>(5)</sup> 402 471 0577

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

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	0	0	0	0
CASH FUNDS	0	0	0	0
FEDERAL FUNDS	0	0	0	0
OTHER FUNDS	0	0	0	0
<b>TOTAL FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Explanation of Estimate:

There is no impact upon agency budget or operating costs. The department registers well ownership but has no authority for regulating or metering the amounts of groundwater pumped for irrigation purposes.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<b>0</b>	<b>0</b>

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

2018

LB<sup>(1)</sup> 1022

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Bryce Wilson Date Prepared: <sup>(4)</sup> 2/8/17 Phone: <sup>(5)</sup> 402-471-4320

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

	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB1022 establishes the Irrigation Tax on the use of underground water to irrigate farm ground in order to provide revenue for a newly created "School Aid Fund." The Department would administer the proceeds of the School Aid Fund to provide funding for districts that do not qualify for equalization aid under TEEOSA.

This bill would tax farmers for the underground water used to irrigate their farmland by establishing the Irrigation Tax of 1¢ per 10 gallons underground water pumped. The bill lowers irrigated agriculture land valuation for property tax purposes to the same rate as dryland valuation. Irrigation wells that pump at least 5000 gallons per day would be subject to the Irrigation Tax.

Affected landowners would be required to pay the annual Irrigation Tax to the Tax Commissioner by November 1 of each year. By December 15, the Department would be required to distribute the funds available to districts that did not receive equalization aid in the prior school year. The distribution rate for each eligible district would be based on the number of formula students for the prior school year.

Since all agricultural land would be based on a dryland valuation, there will be districts experiencing a drop in valuation which will cause the district to increase their tax levy to make up the difference in revenue if they have available levy authority.

Fiscal impact cannot be determined at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2018-19	2019-20
	18-19	19-20	EXPENDITURES	EXPENDITURES
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____

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

**State Agency Estimate**

State Agency Name: Department of Revenue		Date Due LFA: 2/20/2018				
Approved by: Tony Fulton		Date Prepared: 2/16/2018				
		Phone: 471-5896				
	<b>FY 2018-2019</b>		<b>FY 2019-2020</b>		<b>FY 2020-2021</b>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds	\$126,000	See Below	\$142,000	See Below	\$129,000	See Below
Cash Funds		See Below		See Below		See Below
Federal Funds						
Other Funds						
Total Funds	\$126,000	See Below	\$142,000	See Below	\$129,000	See Below

LB 1022 would adopt the Irrigation Tax Act. This bill would impose a tax upon the use of water to irrigate agricultural and horticultural land of \$0.01/10 gallons of water pumped from a covered water well, to be paid by the owner of the land being irrigated. The owner would be required to submit a return to the Tax Commissioner, along with the amount of tax due, on or before November 1 of each year. The taxes collected would be remitted to the State Treasurer for the School Aid Fund. The School Aid Fund would be created and would be administered by the State Board of Education to provide payments to school districts, based on the districts’ number of “formula students”, which did not receive equalization aid under TEEOSA. Failing to file the return, filing late, failing to remit the tax due, or remitting the tax late will result in a penalty of 10% of the amount of tax not paid by the due date or \$25, whichever is greater.

This bill would also change the valuation of agricultural and horticultural land to 75% of its actual value as dryland. The definition of special valuation would likewise be changed to also disregard any added value associated with irrigation. Neb. Rev. Stat. § 77-1363 would be amended to remove irrigated cropland as a subclass of agricultural land and horticultural land. Section 77-1371 would be amended to remove consideration of well capacity from the county assessor's analysis of comparability. Section 77-5023 would be amended to change the acceptable range for agricultural land and horticultural land to 69-75% of the actual value such land has as dryland. Section 79-1016 would be amended to change the school aid formula to define state aid value for agricultural land and horticultural land to 72% of the actual value such land has as dryland.

The operative date for this bill is January 1, 2019.

LB 1022 will require a one-time programming charge of \$126,000 paid to the OCIO for development costs. The Department will require 2 FTEs Revenue Operations Clerk II, 0.5 FTE Office Clerk III, and 0.5 FTE Fiscal Compliance Analyst to implement and administer the provisions of this bill.

This bill will have an effect on TEEOSA, which will have a corresponding impact on General Fund expenditures.

Annual receipts to the School Aid Fund are expected to average \$2,100,000,000.

**Major Objects of Expenditure**

Class Code	Classification Title	18-19	19-20	20-21	18-19	19-20	20-21
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
R29112	Revenue Operations Clerk II	0	2	2	\$0	\$62,900	\$63,900
R01113	Office Clerk III	0	0.5	0.5	\$0	\$12,900	\$13,100
A21211	Fiscal Compliance Analyst	0	0.5	0.5	\$0	\$19,700	\$20,000
	Benefits.....				\$0	\$31,500	\$32,000
	Operating Costs.....				\$126,000		
	Travel.....						
	Capital Outlay.....				\$0	\$15,000	
	Capital Improvements.....						
	<b>Total.....</b>				\$126,000	\$142,000	\$129,000

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

2018

LB<sup>(1)</sup> 1022

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lower Platte South NRD

Prepared by: <sup>(3)</sup> Paul D. Zillig, GM Date Prepared: <sup>(4)</sup> February 8, 2018 Phone: <sup>(5)</sup> 402.4776.2729

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS		9,502,263		9,489,918
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate: Assessed valuation of property in the NRD will be reduced if irrigated cropland is now assessed as dryland cropland. LPSNRD's total irrigated acres is only 27,000, smallest of all 23 NRDs so the impact is much smaller as compared to more heavily irrigated NRDs (over 1M acres) in more arid/western NRDs where the assessed valuation difference between dryland and irrigated land is much greater. In LPSNRD the difference between the assessed valuation of irrigated and dryland is approximately \$1,425/acre. LB 1022 would result in a reduction in total NRD valuation of \$38.5M (27,000 acres x \$1,425/ac). Assuming the same tax levy the tax revenue would decrease by \$12,345 (0.13%).

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			0	0

It does not appear that the NRD's are responsible for additional work related to determining irrigation water pumped, insuring meters are installed and operating properly and accurate reports are filed.



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

**2018**

**LB<sup>(1)</sup> 1022**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Central Platte Natural Resources District

Prepared by: <sup>(3)</sup> Lyndon Vogt Date Prepared: <sup>(4)</sup> 02/08/18 Phone: <sup>(5)</sup> 308 385 6282

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

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	<u>(991,178.38)</u>	_____	<u>(991,178.38)</u>
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate: The reduction in revenue assumes the same valuation, levy & property tax request for the next two fiscal years. Estimate based on actual Fiscal Year 2017/2018 Valuation of \$17,409,965,131.00, Levy of 0.03239, Property Tax Request of \$5,639,132.09.

CPNRD certified irrigated acres = 1,020,000. Valuation difference between irrigated acres and dry land ag = \$3,000.00  
 $\$1,020,000.00 \times \$3,000.00 = \$3,060,000,000$ . Adjusted valuation =  $\$14,349,965,131 \times 0.03239$  divided by 100 =  
 $\$4,647,953.71$  adjusted property tax for a loss of \$991,178.38 property tax

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</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.

**2018**

**LB<sup>(1)</sup> 1022**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Papio-Missouri River Natural Resources District

Prepared by: <sup>(3)</sup> John Winkler Date Prepared: <sup>(4)</sup> 2/8/2018 Phone: <sup>(5)</sup> 402-444-6222

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

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

\$350,000 -  
\$500,000 per  
year

Explanation of Estimate:

LB 1022 would reduce property tax collections on agricultural land by at least 20%. The District receives roughly 7% of its property tax revenue from ag land. Thus the District would lose roughly \$300,000-\$500,000 in annual revenue from the reduction in ag land value.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</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.

**2018**

**LB<sup>(1)</sup> 1022**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/22/2018 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2018-19</u>		<u>FY 2019-20</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:

The fiscal impact to counties is unknown. There would be an anticipated reduction in the valuation of taxes for agricultural land without the value added for irrigated land. There would also be a reduction in the workload required in the county assessors' offices for performing the appraisal process of valuing agricultural and horticultural land that is irrigated; therefore, there would be a potential for lessened requirements to counties where irrigation is utilized.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____