

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2022-23</b>		<b>FY 2023-24</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 965 proposes to change the date that the State of Nebraska observes Arbor Day in each even-numbered year to the first Tuesday following the first Monday in November.

Several agencies responded to requests for the fiscal impact to their agencies. Some claim no fiscal impact. Some would experience a cost increase to general funds and other fund types for FY2022-23, with a matching offset for FY2023-24, bringing to \$0 the total net fiscal impact over the 2-year period (Nebraska Department of Veterans Affairs, Department of Health and Human Services, and Nebraska Department of Correctional Services).

The Department of Administrative Services (DAS) notes that 2022 would experience an additional holiday for FY2022-23 since the bill, if passed, would take effect after the 2022 Arbor Day (April 29, 2022). DAS asserts that having an additional holiday in 2022 would cost an additional \$746,000, of which \$387,700 would be general funds. This is due to a combination of factors: the additional holiday hours for 2022, the recently negotiated wage increase, and an overtime increase factor of 0.5 as described in their fiscal note. The factor of 0.5 represents the difference between the former rate (1.5 times the normal shift rate) and the rate negotiated for 2021 (2.0 times the normal shift rate). These estimated cost increases would be spread out among various agencies. Precise need for additional appropriation or PSL is unable to be determined at this time.

DAS further explains that Labor Contracts would need to be negotiated to reflect the change, and that this can be accomplished with current DAS resources.

Fiscal Analyst has no basis to disagree with these estimates.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: <b>965</b>	AM:	AGENCY/POLT. SUB: <b>Dept. of Administrative Services – Employee Relations</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/28/2022	PHONE: (402) 471-4171	
COMMENTS: The Department of Administrative Services' assessment of fiscal impact for LB 965 seems reasonable given the assumptions used.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: <b>965</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Correctional Services</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/15/2022	PHONE: (402) 471-4171	
COMMENTS: The Department of Correctional Services' assessment of fiscal impact for LB 965 appears reasonable. The fiscal note provided by the Department of Administrative Services was calculated for the entire state enterprise. This should be taken into consideration when calculating appropriation for the Department of Correctional Services.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>Nebraska Game and Parks Commission (33)</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/18/2022	PHONE: (402) 471-4171	
COMMENTS: No basis to dispute the Nebraska Game and Parks Commission's estimate of no significant fiscal impact from LB 965. The commission could absorb any additional impact within existing resources.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>Department of Health and Human Services</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/09/2022	PHONE: (402) 471-4171	
COMMENTS: The Department of Health and Human Services' assessment of fiscal impact for LB 965 appears reasonable given the assumptions used. The fiscal note provided by the Department of Administrative Services was calculated for the entire state enterprise. This should be taken into consideration when calculating appropriation for the Department of Health and Human Services.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>Nebraska State College System (50)</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/18/2022	PHONE: (402) 471-4171	
COMMENTS: No basis to disagree with the Nebraska State College System's assessment of no fiscal impact from LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>Nebraska State Patrol (64)</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/20/2022	PHONE: (402) 471-4171	
COMMENTS: No basis to disagree with the Nebraska State Patrol's assessment of no fiscal impact from LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Transportation (27)</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/20/2022	PHONE: (402) 471-4171	
COMMENTS: No basis to disagree with the Nebraska Department of Transportation's assessment of no fiscal impact from LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: <b>University of Nebraska System (51)</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/14/2022	PHONE: (402) 471-4171	
COMMENTS: No basis to disagree with the University of Nebraska System's assessment of no fiscal impact from LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **965**                      AM:                      AGENCY/POLT. SUB: **Nebraska Department of Veterans Affairs (NDVA)**

REVIEWED BY: Kimberly Burns                      DATE: 02/15/2022                      PHONE: (402) 471-4171

COMMENTS: The Department of Veterans Affairs' assessment of fiscal impact for LB 965 appears reasonable. The fiscal note provided by the Department of Administrative Services was calculated for the entire state enterprise. This should be taken into consideration when calculating appropriation for the Department of Veterans Affairs.

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

2022

LB<sup>(1)</sup> 965

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Sean Davis Date Prepared: <sup>(4)</sup> 1/13/2022 Phone: <sup>(5)</sup> 402-471-8292

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2022-23		FY 2023-24	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$387,608			
CASH FUNDS	\$184,368			
FEDERAL FUNDS	\$137,992			
REVOLVING FUNDS	\$36,402			
TOTAL FUNDS	\$746,370			

Explanation of Estimate:

LB965 makes changes to the date on which Arbor Day is held. In odd-numbered years it would remain as the last Friday in April, and in even-numbered years it would change to the first Tuesday following the first Monday in November.

If this bill was passed as introduced, without an effective date, the bill would take effect after Arbor Day has occurred on the last Friday in April of 2022 (April 29, 2022). Since the bill adjusts Arbor Day to the first Tuesday following the first Monday in November of even-numbered years, of which 2022 is one, it would lead to there being a second Arbor Day in November of 2022 (November 8, 2022). As currently written, this bill would cause there to be two Arbor Days in Calendar Year (CY) 2022, thus creating an additional holiday for this year. The state would incur additional costs above a normal operating day as a result of state teammates working at premium holiday pay rates outlined in the applicable labor contract and those applied to teammates covered by the Personnel Rules & Regulations.

The cost of Arbor Day in 2021 was approximately \$498,182. In the fall of 2021, the state negotiated pay line and other increases, including hourly pay differentials and enhancements to the rate of overtime and premium pay for working on a holiday, for many teammates at 24-hour facilities operated predominantly by the Department of Health and Human Services, the Department of Correctional Services, and the Department of Veterans' Affairs via letters of agreement with NAPE/AFSCME and the Fraternal Order of Police, Lodge 88. These enhancements were also extended to many teammates covered by the Personnel Rules & Regulations who would likely work on a holiday at one of the 24-hour facilities. As a result, the cost of Arbor Day in 2022 would be substantially higher than noted in 2021. Due to the higher rates of pay, the increase of overtime by a factor of 0.5 across the board, and the increase of premium rates of working on a holiday by factor of 0.5, a rough estimate is that Arbor Day in 2022 could cost an additional \$150,000 more than in 2021.

The total estimated cost for an additional holiday - Arbor Day in CY2022 is \$746,370 (\$498,172 prior Arbor Holiday + \$150,000 estimated increase = \$648,172 + \$98,198 for FICA & Retirement = \$746,370).

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.

The table below summarizes the estimated impact by fund type of the increased enterprise-wide Salary expenditures plus benefits - FICA and Retirement. The allocation by fund type below is based on an average of Salaries (PSL) expenditures over a four-year period (2018-2021).

	<b>FY22-23</b>
	<b>Expenditures</b>
General Funds	\$387,608
Cash Funds	\$184,368
Federal Funds	\$137,992
Revolving Funds	\$36,402
<b>Total Funds</b>	<b>\$746,370</b>

In addition, Labor Contracts would need to be negotiated to reflect the change. However, this can be accomplished with current DAS resources. There would be changes to under what fiscal year the holiday benefits are paid, but that would not be an increase over the biennium as it is still the same number of holidays per year.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b><u>POSITION TITLE</u></b>	<b><u>NUMBER OF POSITIONS</u></b>		<b><u>2022-23</u></b>	<b><u>2023-24</u></b>
	<b><u>22-23</u></b>	<b><u>23-24</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....			_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
<b>TOTAL.....</b>			_____	_____

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

**2022**

**LB<sup>(1)</sup> 965**

**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> 02/02/2022 Phone: <sup>(5)</sup> (402)479-5702

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

	<u>FY 2022-23</u>		<u>FY 2023-24</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$332,655		\$(332,655)	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<u>\$332,655</u>		<u>\$(332,655)</u>	

**Explanation of Estimate:**

LB 965 changes the day that the state observes Arbor Day in even-numbered years to the first Tuesday following the first Monday in November. This proposed change effectively results in two Arbor Day holidays being observed in odd-numbered fiscal years (beginning in FY23) and no Arbor Day holiday observed in even-numbered fiscal years.

The NDCS estimates the additional cost for one observed holiday to be approximately \$332,655.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Holiday worked			\$288,888	\$(288,888)
Benefits.....			\$43,767	\$(43,767)
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<u>\$332,655</u>	<u>\$(332,655)</u>

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

**2022**

**LB**<sup>(1)</sup> 965 change observation dates of Arbor 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> 1/12/2022 Phone: <sup>(5)</sup> (402) 471-5403

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

	<u>FY 2022-23</u>		<u>FY 2023-24</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:**

The proposed legislation adjusts the observation of Arbor Day in even-numbered years to the first Tuesday following the first Monday in November, while leaving it on the last Friday of April in odd-numbered years.

The placement of an additional State Holiday in November minimally affects the staffing costs at Park locations due to being outside of the busy camping season. However, this is just prior to opening of rifle season for deer hunting, which does impact staffing our seven District Offices and Service Centers.

The November date in even-numbered years would result in staffing costs similar to Veteran’s Day 2021, where one staff person worked in six of the offices, and the Lincoln District Office had 3 staff members. That resulted in an additional \$1,897 in staffing costs. (This is wages only, and does not include any benefits).

The Nebraska Game and Parks Commission would make internal adjustments to compensate for the additional wages needed.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</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>

**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 2-9-2022

Phone: (5) 471-6719

	<u>FY 2022-2023</u>		<u>FY 2023-2024</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>	\$96,943		(\$96,943)	
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>	\$13,288		(\$13,288)	
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$110,231	\$0	(\$110,231)	\$0

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

**Explanation of Estimate:**

LB 965 adds an additional Holiday in State Fiscal Year 2023 and subsequent odd-numbered Fiscal Years, and removes a Holiday in State Fiscal Year 2024 and subsequent even-numbered Fiscal Years. Impact estimates premium Holiday pay (Holiday OT 1.5X, Holiday OT 2X) for the 24-hour facilities.

**MAJOR OBJECTS OF EXPENDITURE**

**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2022-2023 EXPENDITURES	2023-2024 EXPENDITURES
	22-23	23-24		
Benefits.....				
Operating.....			\$110,231	(\$110,231)
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>			<b>\$110,231</b>	<b>(\$110,231)</b>



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

**2022**

**LB<sup>(1)</sup> 965**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Monte R. Kramer Date Prepared: <sup>(4)</sup> 1/17/2022 Phone: <sup>(5)</sup> 402-471-2507

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

	<u>FY 2022-23</u>		<u>FY 2023-24</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.

A change is being made to when Arbor Day is recognized on each even-numbered year.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</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.

2022

LB<sup>(1)</sup> 965

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> 1/18/22 Phone: <sup>(5)</sup> 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2022-23</u>		<u>FY 2023-24</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>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2022**

**LB<sup>(1)</sup> 965**

**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> 1/18/2022 Phone: <sup>(5)</sup> 402-479-4691

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

	<u>FY 2022-23</u>		<u>FY 2023-24</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 965 proposes to change Arbor Day observance to the last Friday in April in odd-numbered years and the first Tuesday following the first Monday in November in each even-numbered year.

No Fiscal Impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</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.

2022

**LB <sup>(1)</sup> 0965 Change the day the state observes Arbor Day**

**FISCAL NOTE**

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> 01/13/2022

Phone:<sup>(5)</sup> (402) 472-7102

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

	FY 2022-23		FY 2023-24	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	0.00	0.00	0.00	0.00
CASH FUNDS	0.00	0.00	0.00	0.00
FEDERAL FUNDS	0.00	0.00	0.00	0.00
OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL FUNDS	0.00	0.00	0.00	0.00

Explanation of Estimate:

**No fiscal impact.**

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2022-23	2023-24
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	0	0		
	0	0		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

