

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	See Below	See Below	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.

LB66 outlines the provisions for licensing and registering all-terrain vehicles (ATVs) and utility-terrain vehicles (UTVs) under the Motor Vehicle Registration Act for operation on roadways. The bill would prohibit ATVs and UTVs from operating on the National System of Interstate and Defense Highways, highways that are part of the State Highway System, expressways, freeways, and highways that have been banned by an ordinance adopted by a county or municipality, city or village. Registration and licensing fees would be charged.

Expenditures:

The Nebraska Department of Motor Vehicles (NDMV) estimates 30,000 ATVs and UTVs would be registered and licensed in FY2023-24 and 50,000 in FY2024-25, as a result of LB66. The NDMV estimates total Cash Fund expenditures for plates, decals, forms, renewal notices and such to be \$146,810 in FY2023-24 and \$59,060 in FY2024-25.

The Nebraska Motor Vehicle Industry Licensing Board (NMVILB) declares LB66 would cause ATVs and UTVs to fall under the Motor Vehicle Industry Regulation Act’s definition of a “motor vehicle” (see NMVILB Fiscal Note attached) and as such manufacturers and retailers of ATVs and UTVs would need to be licensed annually by the NMVILB. As the number of ATV and UTV manufacturers and dealers is unknown at this time, an estimation of future revenues and expenditures is speculative.

The Nebraska Game and Parks Commission (NGPC) owns and operates ATVs and UTVs some of which would need to be registered and licensed for roadway use under LB66. NGPC can accommodate for any potential expenditures within existing appropriations.

NRS 60-3,186(d)(3) requires the proceeds from motor vehicle taxes be treated as property tax revenue. The proceeds are considered “other receipts” in the Tax Equity and Educational Opportunities Support Act (TEEOSA) formula. Because there is a potential increase in receipts to those local school systems or districts that receive equalization aid, there is a corresponding General Fund impact (i.e. decrease in General Fund expenditures). This amount would appear to be negligible based on the DMV estimates outlined above. Further, the amount not determinable. Any General Fund impact would not be realized until FY26.

Revenues:

The Nebraska Department of Motor Vehicles (NDMV) estimates registration and licensing to increase Cash Fund revenues by \$60,000 for FY2023-24 and \$100,000 in FY2024-25. Increases in Other Fund revenues (which would include Trust Funds, Other State Agency Funds, or County Funds) are approximated to be \$918,000 in FY2023-24 and \$1,386,500 in FY2024-25. NDMV is approximating total revenues to be \$978,000 in FY2023-24 and \$1,486,500 in FY2024-25.

The Nebraska Game and Parks Commission (NGPC) is concerned that LB66 would result in the sales and use tax from ATVs and UTVs registered as motor vehicles to go to the Highway Trust Fund, instead of the NGPC Capital Maintenance Fund which currently receives ATV and UTV sales and use tax receipts per State Statute (see NGPC’s Fiscal Note attached). The FY2021-22 receipts totaled \$2,024,145. Utilizing this number in lieu of a future unknown number of sales and use tax of the ATVs and UTVs, LB66 would result in a Cash Fund revenue loss of the entire amount of \$2,024,145 in both FY2023-24 and FY2024-25.

The Nebraska Department of Transportation (NDOT) has stated the unknown number of ATVs and UTVs registering and licensing under LB66 would cause an indeterminate, minimal increase in revenues to the State Highway Trust Fund.

The Nebraska Association of County Officials (NACO) stated this bill would have a positive fiscal impact for counties for the Highway Trust Fund (county share) and County General Fund. However, there would be additional staff time needed for the additional workload.

The Nebraska State Patrol (NSP), Nebraska State Treasurer (NST), and the Lancaster County Treasurer all have indicated no fiscal impact.

There is no basis to disagree with the NDMV, NMVILB, NGPC, NDOT, NACO, NSP, NST, and the Lancaster County Treasurer estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	66	AM:	AGENCY/POLT. SUB: Game and Parks Commission
REVIEWED BY:	Lee Will	DATE:	1/19/2023 PHONE: (402) 471-4175
COMMENTS: The Game and Parks Commission's assessment of fiscal impact seems reasonable given the assumptions used.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	66	AM:	AGENCY/POLT. SUB: State Treasurer
REVIEWED BY:	Lee Will	DATE:	1/12/2023 PHONE: (402) 471-4175
COMMENTS: Concur with the State Treasurer's assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	66	AM:	AGENCY/POLT. SUB: Motor Vehicle Industry Licensing Board
REVIEWED BY:	Lee Will	DATE:	1/19/2023 PHONE: (402) 471-4175
COMMENTS: The Motor Vehicle Industry Licensing Board's assessment of fiscal impact seems reasonable given the assumptions used.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 66	AM:	AGENCY/POLT. SUB: Nebraska State Patrol (064)	
REVIEWED BY:	Joe Wilcox	DATE:	01/13/2023 PHONE: (402) 471-4178
COMMENTS: Concur with the Nebraska State Patrol estimate of No Fiscal Impact to the Agency from LB 66.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	66	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer
REVIEWED BY:	Lee Will	DATE:	1/17/2023 PHONE: (402) 471-4175
COMMENTS: Concur with the Lancaster County Treasurer's assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB:	66	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)		
REVIEWED BY:	Lee Will	DATE:	1/18/2023	PHONE:	(402) 471-4175
COMMENTS: NACO's assessment of fiscal impact seems reasonable given the assumptions used.					

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

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore Date Prepared: ⁽⁴⁾ January 13, 2023 Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS	<u>146,810</u>	<u>60,000</u>	<u>59,060</u>	<u>100,000</u>
FEDERAL FUNDS				
OTHER FUNDS		<u>918,000</u>		<u>1,386,500</u>
TOTAL FUNDS	<u>146,810</u>	<u>978,000</u>	<u>59,060</u>	<u>1,486,500</u>

Explanation of Estimate:

This legislation will allow for more vehicles to be registered. The department estimates as increase of 30,000 vehicles during FY 2023-24 and 50,000 during FY 2024-25. As a result, the following additional revenues will be realized:

Fee	FY24	FY25
Reg Fee, Highway Trust (\$3)	\$ 90,000	\$150,000
Plate Fee, Highway Trust (\$4.10)	\$123,000	\$61,500
MV Tax (base \$25)	\$450,000	\$750,000
MV Fee (base \$5)	\$150,000	\$250,000
EMS Fund (50¢)	\$15,000	\$25,000
Rec Road Fund (\$1.50)	\$45,000	\$75,000
County Gen (\$1.50)	\$45,000	\$75,000
DMV Cash (\$2.00)	\$60,000	\$100,000

Only the DMV portion of these funds are shown in the Cash Fund, the remaining funds are either Trust Funds, Other State Agency Funds, or County Funds.

Expenditures:

Program 090 – License Plates = \$144,310 for Plates and Decals in FY 2023-24 and \$37,810 in FY 2024-25
 Program 070 – Enforcement of Standards = \$2,500 for forms in FY 2023-24 and \$21,250 in FY 2024-25 for forms and renewal notices.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24 EXPENDITURES</u>	<u>2024-25 EXPENDITURES</u>
	<u>23-24</u>	<u>24-25</u>		
Benefits				
Operating			<u>146,810</u>	<u>59,060</u>
Travel				
Capital outlay				

Aid.....
Capital improvements.....
TOTAL.....

146,810

59,060

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

2023

LB⁽¹⁾ 66 Change provisions regarding regulation and operation of ATV & UTV

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Christina Peters Date Prepared: ⁽⁴⁾ 1/12/2023 Phone: ⁽⁵⁾ (402) 471-5403

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	<u>(2,024,145)</u>	_____	<u>(2,024,145)</u>
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Explanation of Estimate:

The proposed legislation proposes to classify ATVs and UTV's (specifically certified as "manufactured for off-road use") as motor vehicles and provide for a mechanism to license and register them for operation on roadways. It is this agency's interpretation that licensing and registration is not necessarily required to own a vehicle, but if done, would provide legal access to some roadways.

The majority of such vehicles owned and operated by NGPC are used within the perimeters of the park, recreation, fishery and wildlife management areas. When a need to use on roadways is identified, NGPC would be responsible for the costs of registering the vehicle, acquiring the license plate, and purchasing any needed safety gear (helmet, flag, etc.). NGPC would make internal adjustments to compensate for any potential future expenditures.

The agency is concerned that the language of the bill would result in the sales and use tax from ATV/UTVs registered as motor vehicles would require those taxes to go to the Highway Trust Fund. This would impact the NGPC Capital Maintenance Fund, which currently receives those receipts per State Statute 77-27,132(2)(a): *For transactions occurring on or after October 1, 2014, and before October 1, 2027, credit to the Game and Parks Commission Capital Maintenance Fund all of the proceeds of the sales and use taxes imposed pursuant to section 77-2703 on the sale or lease of motorboats as defined in section 37-1204, personal watercraft as defined in section 37-1204.01, all-terrain vehicles as defined in section 60-103, and utility-type vehicles as defined in section 60-135.01;*

The amount of the FY21-22 monthly receipts from ATV/UTV sales tax was \$2,024,145. With no way to estimate the number of ATVs and UTVs that would be registered as motor vehicles, we have estimated the revenue impact would be the loss of the entire amount.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Transportation

Prepared by: ⁽³⁾ Liza Alderman Date Prepared: ⁽⁴⁾ 1/13/23 Phone: ⁽⁵⁾ 402-479-4692

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

LB 66 proposes to allow all-terrain vehicles (ATV) and utility-type vehicles (UTV) registered pursuant to the Motor Vehicle Registration Act to operate on any highway except on the National System of Interstate and Defense Highways, highways that are part of the State Highway System, expressways, freeways, and highways when prohibited by an ordinance adopted by a county, city, or village. The proposed registration fee for an ATV and UTV is three dollars. In addition, one plate will be issued to ATVs and UTVs.

The passing of LB 66 may cause a minimal increase in revenue to the State Highway Trust Fund, which is shared by Nebraska Dept. of Transportation and cities/counties. The amount is indeterminate because of the unknown number of ATVs and UTVs which will be registered and issued a plate.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Motor Vehicle Industry Licensing Board

Prepared by: ⁽³⁾ Josh Eickmeier Date Prepared: ⁽⁴⁾ 1/13/23 Phone: ⁽⁵⁾ 402-471-2148

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

Under LB 66, it appears that All-Terrain Vehicles (ATVs) and Utility-Type Vehicles (UTVs) would now fall under the Motor Vehicle Industry Regulation Act’s definition of a “motor vehicle” (60-1401.25). Therefore, manufacturers and retailers of ATVs and UTVs would need to be licensed annually by our Board. It is unknown as to how many ATV and UTV manufacturers and dealers we could expect to be licensed by our Board so estimating future revenues and expenditures is speculative.

Our Agency is cash funded, so there would not be a General Fund impact, however, if our expenditures were to increase then we would require additional spending authorization in the future.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ State Treasurer

Prepared by: ⁽³⁾ Jason Walters Date Prepared: ⁽⁴⁾ _____ Phone: ⁽⁵⁾ 402-471-2793

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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 State Treasurer's Office doesn't expect any fiscal impact from LB 66 to the office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01-09-2023 Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Treasurer

Prepared by: ⁽³⁾ Rachel Garver Date Prepared: ⁽⁴⁾ January 10, 2023 Phone: ⁽⁵⁾ 402-441-7425

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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 for the County Treasurer's Office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</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.

2023

LB⁽¹⁾ 66

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/11/2023 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

LB 66 would allow registered ATVs and UTVs to be operated on certain highways and give counties ordinance authority to regulate their use on highways outside of the corporate limits of cities or villages.

Registration fees would be \$3.00 for all-terrain vehicles and utility-type vehicles.

Assumption in 2022 by DMV was that there would be 30,000 ATVs/UTVs registered in 2023 and 50,000 registered in 2024. Based on those assumptions, there would be a positive fiscal impact for counties for the Highway Trust (the county share of registration and plate fees of approximately \$285,000 and \$370,000 for the next two fiscal years) and County General fund (approximately \$45,000 and \$75,000 for the next two fiscal years).

Additionally, there would be staff time needed to facilitate the additional workload of implementing and maintaining the provisions of LB66.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____