

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	See Below		See Below	
CASH FUNDS		See Below		
FEDERAL FUNDS				
OTHER FUNDS	See Below	See Below	See Below	See Below
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.

LB163 aims to provide for various reforms to jails and prisons, provide certain protections for prisoners, prohibit construction or expansion of prisons and jails as prescribed, and provide for oversight of the Department of Correctional Services during an overcrowding emergency by the Judiciary Committee.

LB163 seeks to provide privacy protections for inmates' legal mail, provide penalties, change provisions relating to possession of electronic communication devices in Department of Correctional Services facilities, authorize possession of such devices by certain officials and attorneys as prescribed. It also prohibits cities, counties, and the state from receiving revenue for operation of inmate telephone services and provide requirements for negotiating contracts for such services. The bill provides a limitation on the mark-up of commissary goods in jails and prisons, require the department to pay minimum wage for work by committed offenders and to provide that such persons are subject to the wage and Hour Act. It also seeks to require collection of certain data upon admission of persons committed to the department, to require the department to provide culturally diverse books as prescribed. The bill addresses changes to provisions relating to the reentry Cash fund, and provides for transfers from the Cash Reserve Fund.

Expenditures:

The Nebraska Crime Commission states that there would be four meetings to update the standards and estimates a cost of \$6,000, which would cover travel and lodging of board members.

There could be some costs to cities or counties but the cost is indeterminate at this time.

The Nebraska Department of Correctional Services (NDCS) would proceed with renovations at the Nebraska State Penitentiary (NSP) that was found in the useful life study completed in January 2022. The study was to identify deficiencies and update NSP to match new modern version in the same quantity and size of what currently exists. The study estimated the cost for renovations would be \$220,061,855, but with the increase in construction prices has increased the estimated cost to \$252,090,577. However, the timing of such expenditures is indeterminate.

NDCS has projected that the population will increase by 2% over the next two years and not having the option to expand capacity over the next twenty-year period would cause NDCS to contract with counties to house inmates in their county jails. The current cost for NDCS to house inmates in county jails is currently \$85 per day plus medical costs.

NDCS would be required by LB 163 to pay the minimum wage for work by incarcerated individuals. NDCS estimates the impact of paying minimum wage to all eligible incarcerated individuals would be an increase in pay of \$82,237, 625 in FY 24 and \$92,757,563 in FY 25 for non-industries work assignments. For CSI work assignments the estimated cost would be \$11,889,567 FY 24 and \$13,483,887 in FY 25.

The programming cost to change their current system from a daily rate pay plan to the hourly pay plan would be \$9,100. NDCS estimates the cost of creating fields within the inmate database system to allow for them to collect last known address as part of the intake process would be \$20,000.

NDCS estimates an additional 413 Corrections Corporal full-time employees to maintain the fifteen-to-one or higher to satisfy the staffing shortage defined by LB 163. The estimated cost for the 413 employees is \$35,860,234 in FY 24 and \$35,863,538 in FY 25.

Revenues:

LB 163 limits the mark-up of commissary goods to 10%. The inmate welfare fund is a revenue-based fund. Revenues from this fund are generated by the inmates and the expenditures are used to provide recreational activities and equipment for inmates. NDCS estimates the impact of reducing mark ups to 10% would be a decrease of \$1,000,000 in net revenue.

The \$5,000,000 transfer from the Cash Reserve Fund to the Inmate Welfare Fund would be cash fund revenue to NDCS. In the future when those funds have expended, they would need other funding sources to provide comparable services for inmates as it does currently.

Some cities and counties could have a permanent loss in revenue.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Attorney General (011)
REVIEWED BY: Joe Wilcox	DATE: 01/17/2023	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Attorney General estimate of No Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional Services (046)
REVIEWED BY: Joe Wilcox	DATE: 01/27/2023	PHONE: (402) 471-4178
COMMENTS: No Basis to Dispute the Nebraska Department of Correctional Services (NDCS) estimate of Potential Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Equal Opportunity Commission (67)
REVIEWED BY: Joe Wilcox	DATE: 01/10/2023	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Nebraska Equal Opportunity Commission (NEOC) estimate of No Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Commission on Law Enforcement and Criminal Justice (078)
REVIEWED BY: Joe Wilcox	DATE: 01/19/2023	PHONE: (402) 471-4178
COMMENTS: No Basis to Disagree with the Nebraska Commission on Law Enforcement and Criminal Justice (Crime Commission) estimate of potential Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Board of Parole (015)
REVIEWED BY: Joe Wilcox	DATE: 01/19/2023	PHONE: (402) 471-4178
COMMENTS: No Basis to Disagree with the Nebraska Board of Parole estimate of No Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Commission on Public Advocacy (094)
REVIEWED BY: Joe Wilcox	DATE: 01/17/2023	PHONE: (402) 471-4178
COMMENTS: Do not disagree with the Nebraska Commission on Public Advocacy estimate of No Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163	AM:	AGENCY/POLT. SUB: Nebraska Supreme Court (005)
REVIEWED BY: Joe Wilcox	DATE: 01/30/2023	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Supreme Court estimate of No Fiscal Impact to the Agency from LB 163.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 163 REVISED	AM:	AGENCY/POLT. SUB: Douglas County
REVIEWED BY: Joe Wilcox	DATE: 01/26/2023	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Douglas County Revised estimate of Potential Revenue Loss to the County from the provisions of LB 163.		

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

2023

LB⁽¹⁾ 163

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ Mike Guinan Date Prepared: ⁽⁴⁾ 1-10-23 Phone: ⁽⁵⁾ 402-471-2687

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.....	_____	_____	_____	_____

admission. NDCS does not currently collect last known address as part of the intake process. To comply with the proposed legislation, NDCS would add the collection of last known address to the admission process. NDCS would also add the collection of last known address to the classification process to collect the required information on the current incarcerated population. NDCS estimates the cost of creating fields within the inmate database system (development, testing and implementation) to allow for entry of this information to be \$20,000.

LB 163 limits the mark-up of commissary goods in NDCS facilities to 10%. The inmate welfare fund is a revenue-based fund, from which canteen profits are the primary source of funding. The revenues from this fund are inmate generated and expenditures from this fund are to be used to provide recreational activities and equipment for inmates at all of the Department’s correctional facilities per §83-915.01, as well as in accordance with ACA standards (ACI-1B-20). FY 2022 net revenue for the canteens was approximately \$2.1 million. NDCS estimates the impact of reducing the mark-up on commissary items which currently have a higher mark-up than 10% to be a \$1,000,000 reduction in net revenue from \$7.3 million to \$6.3 million in the first year. The projected decrease assumes items with mark-ups less than 10% remain the same. For example, some personal hygiene products have mark-ups of 2% and other personal hygiene products have no mark-up. Over the counter medications are marked-up by 2%, school supplies are marked-up by 2%, and health and beauty items have a mark-up of 10%. The primary canteen items with mark-ups above 10% are food and beverages (at 36%), similar to that on similar items in a convenience store.

NDCS estimates no fiscal impact beyond the transfer of \$5,000,000 from the Cash Reserve Fund to the Inmate Welfare Fund in FY24 provided in the bill. At such time in the future when those funds are expended (approx. five years), other funding sources, like General Funds, would be necessary in order to provide similar-level services for inmates.

Staffing shortage is defined in the bill as a ratio of the inmate population to correctional officers that is fifteen-to-one or higher. NDCS estimates an additional 413 protective services FTE are required to maintain a fifteen-to-one staffing ratio at all facilities on all shifts. The estimated cost for 413 Corrections Corporal FTE is \$35,860,234 in FY24 and \$35,863,538 in FY25. This amount includes \$25,915,566 PSL, \$9,070,448 benefits, and \$874,220 (FY24) and \$877,524 (FY25) for uniforms, radios and other equipment and services.

LB 163 provides for the transfer of \$5,000,000 from the Cash Reserve Fund to the Reentry Cash Fund in FY24. It also expands the use of the fund to include reentry and reintegration programs offered to offenders at all department facilities. Although it would require additional oversight to manage programs at all facilities, NDCS would absorb these duties within its existing allocation. Therefore, other than the \$5,000,000 transfer to the Reentry Cash Fund, no fiscal impact is noted for this provision.

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>
Corrections Corporal	413.0	0.0	\$25,915,566	\$25,915,566
Benefits.....			\$9,070,448	\$9,070,448
Operating.....			\$95,030,512	\$107,118,974
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....			\$251,090,577	
TOTAL.....			\$381,107,103	\$142,104,988

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

2023

LB⁽¹⁾ 163

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Crime Commission

Prepared by: ⁽³⁾ Amanda Limbach Date Prepared: ⁽⁴⁾ 1/18/23 Phone: ⁽⁵⁾ 402-471-8799

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	<u>6,000.00</u>	<u> </u>	<u> </u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>6,000.00</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

Cost would be to have 4 meetings to update the standards. This cost would cover travel and lodging of board members.

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.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Travel.....	<u> </u>	<u> </u>	<u>6,000.00</u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>6,000.00</u>	<u> </u>

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

2023

LB⁽¹⁾ 163 Revised 2

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Equal Opportunity Commission

Prepared by: ⁽³⁾ Kathleen Bogenreif Date Prepared: ⁽⁴⁾ 1/10/2023 Phone: ⁽⁵⁾ 402-471-4061

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⁾ 163

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Board of Parole

Prepared by: ⁽³⁾ Rosalyn Cotton Date Prepared: ⁽⁴⁾ January 17, 2023 Phone: ⁽⁵⁾ 402 479-5731

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 163 - 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⁾ 163: NO FISCAL IMPACT

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ NE Commission on Public Advocacy

Prepared by: ⁽³⁾ Jeffery A. Pickens Date Prepared: ⁽⁴⁾ 1-16-2023 Phone: ⁽⁵⁾ 402-471-7775

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:

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⁾ 163

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 1/28/2023 Phone: ⁽⁵⁾ 402-326-9215

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

LB163⁽¹⁾
CORRECTED

Provide for various reforms to jails and prisons, provide certain protections for prisoners, prohibit construction or expansion of prisons and jails as prescribed, and provide for oversight of the Department of Correctional Services during an overcrowding emergency by the Judiciary Committee

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

DOUGLAS COUNTY, NEBRASKA

CORRECTED

Prepared by: ⁽³⁾ Marcos San Martin, County Administration

Date Prepared: ⁽⁴⁾ 1/25/2023

Phone: ⁽⁵⁾ 402-444-5116

Debbie Otwell, County Corrections

402-599-2398

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	<u>N/A</u>	<u>LOSS (\$300,000) est</u>	<u>N/A</u>	<u>PERMANENT REDUCTION</u>

Explanation of Estimate:

NEGATIVE (DETRIMENTAL) FISCAL IMPACT TO DOUGLAS COUNTY

CORRECTED

The revisions proposed by LB163 will result in a loss of revenue to Douglas County. All of this revenue is used for non-mandated, inmate benefit and welfare relating to rehabilitation, education, recreation, etc. For example, the programming paid for with these funds importantly provides educational enrichment and recidivism prevention strategy.

This LB will implement a maximum mark-up cap of ten percent (10%) on any goods sold in a commissary within a county jail. Such fixed cap will result in a significant loss of revenue annually to Douglas County's 'Inmate Benefit Account'. The Douglas County Department of Corrections currently has a mark-up of between 5% to 20% on the nearly 300 goods and products available to inmates. Example, 2021-2022 fiscal year, a maximum cap of 10% on this revenue source, would have resulted in an annual reduction (loss) of approximately \$164,300.

Limiting or eliminating phone revenue decreases our ability to fund the Inmate Benefit Account as well. Example, 2021-2022 fiscal year, this would result in a loss of approximately \$133,700 for inmate benefits.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____