

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	SEE BELOW	SEE BELOW	SEE BELOW	0	SEE BELOW
FY2026-2027	SEE BELOW	SEE BELOW	SEE BELOW	0	SEE BELOW
FY2027-2028	SEE BELOW	SEE BELOW	SEE BELOW	0	SEE BELOW
FY2028-2029	SEE BELOW	SEE BELOW	SEE BELOW	0	SEE BELOW
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2026-2027	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2027-2028	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2028-2029	SEE BELOW	SEE BELOW	0	0	SEE BELOW

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

LB 1072 contains provisions related to funds and funds transfers pursuant to the Governor's recommendation for mid-biennium budget adjustments.

Specifically, the bill contains the following new transfers:

Section	Agency	From Fund	Fund #	To Fund	Year	Amount
1	70	Foster Care Review Office Cash Fund	27010	General Fund	FY26	58,014*
2	25	Nursing Faculty Student Loan Cash Fund	22590	General Fund	FY26	23,467*
3	65	Capitol Commission Revolving Fund	56505	General Fund	FY26	8,002*
4	25	Radiation Transportation Emergency Response Cash Fund	22040	General Fund	FY26	168,900*
5	81	NCBVI subfund of the NCBVI Enhancement Fund	28141	General Fund	FY26	63,535*
6	76	Designated Collection Fund	27610	General Fund	FY26	12*
7	33	Niobrara Council Easement Defense subfund of the Niobrara Council Fund	23420	General Fund	FY26	34,637*
8	33	Niobrara Council Fund	23421	General Fund	FY26	231*
9	72	Job Training Cash Fund	27230	General Fund	FY26	9,019*
10	65	Capitol Restoration Archives Fund	26500	General Fund	FY26	1,676*
11	72	Panhandle Improvement Fund	27262	General Fund	FY26	27,035*
12	72	Nebraska Film Office Fund	27239	General Fund	FY26	445,925*
13	14	Nebraska Grain Warehouse Surveillance Cash Fund	21400	General Fund	FY26	15,952*
14	14	Public Service Commission Pipeline Regulation Fund	24165	General Fund	FY26	935*
15	14	Nebraska Competitive Telephone Marketplace Fund	20470	General Fund	FY26	233*
16	78	Violence Prevention Cash Fund	27870	General Fund	FY26	134,940*
17	83	Nebraska Community College Student Performance and Occupational Education Grant Fund	28310	General Fund	FY26	28,310*
18	13	Dept of Ed Revolving LAN Usage subfund	51322	General Fund	FY26	338*
19	13	Dept of Ed Revolving Data Syst subfund	51324	General Fund	FY26	43,114*
20	46	Welfare & Club Accounts subfund	64651	General Fund	FY26	402*
21	46	Welfare & Club Accounts subfund	64652	General Fund	FY26	408*
22	46	Welfare & Club Accounts subfund	64660	General Fund	FY26	19*
23	78	Juvenile Accountability	47821	General Fund	FY26	266*
24	78	05 JAIBG	47827	General Fund	FY26	933*
25	18	State Apiary Cash Fund	20870	General Fund	FY26	162*
26	18	Soil and Plant Analysis Laboratory Cash Fund	20850	General Fund	FY26	2,583*

27	18	Tractor Permit Cash Fund	20760	General Fund	FY26	10,244*
28	76	Native Youth Leadership Fund	47610	General Fund	FY26	4,343*
29	84	Leaking Underground Storage Tanks Trust Fund	68460	General Fund	FY26	520*
30	84	Petroleum Products and Hazardous Substances Storage and Handling Fund	28430	General Fund	FY26	70*
31	11	Multi-State Trust Fund	61180	General Fund	FY26	5,329*
32	36	Self Exclusion subfund	23651	General Fund	FY26	28,978*
33	72	Federal Misc	47240	General Fund	FY26	564*
34	25	Food Distribution Fund	72610	General Fund	FY26	417,709
35	25	Federal Clearing	42600	General Fund	FY26	8,977,251
36	27	Aeronautics Cash Fund	21710	General Fund	FY26	750,000
37	36	Racetrack Gaming Fund	23650	General Fund	FY26	2,000,000
38	66	Abstacters Board of Examiners Cash Fund	26610	General Fund	FY26	150,000
39	53	Appraisal Management Company Fund	25320	General Fund	FY26	100,000
40	63	Certified Public Accountants Fund	26310	General Fund	FY26	200,000
41	12	Unclaimed Property Cash Fund	21200	General Fund	FY26	1,000,000
42	12	Treasury Management Cash Fund	21180	General Fund	FY26	500,000
43	33	Trail Development and Maintenance Fund	23395	General Fund	FY26	4,900,000
44	37	Compensation Court Cash Fund	23730	General Fund	FY26	1,500,000
45	84	Clean Air Title V	28340	General Fund	FY26	700,000
46	13	Dept of Ed Revolving Color Prt	51327	General Fund	FY26	19,770*
47	13	Tuition Recovery Cash Fund	21480	General Fund	FY26	100,000
48	13	Dept of Ed Trust Williams subfund	61312	General Fund	FY26	800,000
49	25	Homeless Shelter Assistance Trust Fund	27270	General Fund	FY26	5,000,000
50	84	Surface Water Irrigation Infrastructure Fund	22990	General Fund	FY26	5,000,000
51	65	Nebraska Capital Construction Fund	38000	General Fund	FY26	10,000,000
52	84	Jobs and Economic Development Initiative Fund	22980	General Fund	FY26	1,400,000
53	16	Motor Fuel Trust Fund	62460	General Fund	FY26	1,730,000
54	69	Arts Maintenance subfund	26901	General Fund	FY26	150,000
55	69	Nebraska Arts Council Cash Fund	26900	General Fund	FY26	27,465
56	34	NEBASE	73410	General Fund	FY26	578,269
57	84	Integrated Solid Waste Management Cash Fund	28380	General Fund	FY26	250,000
58	84	Petroleum Remediation Aviation Fuel subfund	28491	General Fund	FY26	450,000
59	84	Safe Drinking Water Act Cash Fund	28630	General Fund	FY26	400,000
60	84	State Energy Cash Fund	28130	General Fund	FY26	100,000
61	25	Health and Human Services Cash Fund	22550	General Fund	FY26	7,806,629
62	25	Professional and Occupational Credentialing Cash Fund	28001	General Fund	FY26	865,299
63	33	Water Recreation Enhancement Fund	23385	General Fund	FY26	50,700,000
64	33	Nebraska Outdoor Recreation Development Cash Fund	23380	General Fund	FY26	2,000,000
65	33	Wildlife Conservation Fund	23350	General Fund	FY26	1,000,000
66	33	Game Law Investigation Cash Fund	23360	General Fund	FY26	300,000
67	33	Nebraska Snowmobile Trail Cash Fund	23370	General Fund	FY26	25,000
68	57	Oil and Gas Conservation Fund	25710	General Fund	FY26	500,000
69	72	Nebraska Rural Projects Fund	27249	General Fund	FY26	2,420,286
70	14	Public Service Commission Regulation Fund	21409	General Fund	FY26	1,000,000
71	9	Records Management Cash Fund	20930	General Fund	FY26	5,000,000
72	21	Boiler Inspection Cash Fund	22370	General Fund	FY26	450,000
73	65	Community College State Dependents Fund	26590	General Fund	FY26	500,000
74	24	Vehicle Title Registration System Replacement and Maintenance Cash Fund	22470	General Fund	FY26	1,000,000
75	33	Game and Parks Commission Capital Maintenance Fund	23470	General Fund	FY26	2,000,000

76	72	Shovel-Ready Capital Recovery and Investment Fund	27243	General Fund	FY26	300,000
77	9	Secretary of State Cash Fund	20960	General Fund	FY26	2,500,000
78	27	Grade Crossing Protection Fund	26710	General Fund	FY26	1,250,000
79	72	Bioscience Innovation Cash Fund	27205	General Fund	FY26	266,169*
80	84	Nebraska Environmental Response Cash Fund	28475	General Fund	FY27	328,752*
81	84	Small Watersheds Flood Control Fund	25510	General Fund	FY26	2,337*
82	72	Municipality Infrastructure Aid Fund	27266	General Fund	FY26	400,000
83	69	Cultural Preservation Endowment	66920	General Fund	FY26	15,163,310*
84	36	Racetrack Gaming Fund	23650	General Fund	FY27	2,000,000
85	84	Engineering Plan Review Cash Fund	28425	General Fund	FY27	100,000
86	63	Certified Public Accountants Fund	26310	General Fund	FY27	200,000
87	84	Integrated Solid Waste Management Cash Fund	28380	General Fund	FY27	250,000
88	84	Safe Drinking Water Act Cash Fund	28630	General Fund	FY27	250,000
89	84	Superfund Cost Share Cash Fund	28359	General Fund	FY27	562,310*
90	84	Clean Air Title V	28340	General Fund	FY27	600,000
91	84	Petroleum Remediation Aviation Fuel subfund	28491	General Fund	FY27	450,000
92	25	Health and Human Services Cash Fund	22550	General Fund	FY27	1,000,000
93	25	Homeless Shelter Assistance Trust Fund	27270	General Fund	FY27	1,500,000
94	65	Nebraska Capital Construction Fund	38000	General Fund	FY27	13,883,562
95	33	Game and Parks Commission Capital Maintenance Fund	23470	General Fund	FY27	2,000,000
96	72	Shovel-Ready Capital Recovery and Investment Fund	27243	General Fund	FY27	149,000
97	9	Secretary of State Cash Fund	20960	General Fund	FY27	2,500,000
98	27	Grade Crossing Protection Fund	26710	General Fund	FY27	1,250,000
99	78	Community Corrections Uniform Data Analysis Cash Fund	27850	General Fund	FY27	300,000
100	54	Nebraska Job Creation and Mainstreet Revitalization Fund	25420	General Fund	FY27	125,000
101	84	Perkins County Canal Fund	22970	General Fund	FY27	5,747,931
102	31	Gov Fed Covid ARP Recovery	43125	General Fund	FY27	3,017,316
103	72	Economic Recovery Contingency Fund	27275	General Fund	FY26	159,032
104	65	Capitol Restoration Tours subfund	26503	General Fund	FY27	14,802*
105	65	Health Plan subfund	68920	General Fund	FY27	266,702*
106	65	Rural Broadband Task Force Fund	26656	General Fund	FY27	37,323*
107	12	Treasury Management Cash Fund	21180	General Fund	FY27	750,000
108	37	Compensation Court Cash Fund	23730	General Fund	FY27	1,000,000
109	72	Economic Recovery Contingency Fund	27275	General Fund	FY27	18,000,000
110	25	Nebraska Opioid Recovery Trust Fund	22504	Probation Program Cash Fund	FY26	6,500,000
111	25	Nebraska Opioid Recovery Trust Fund	22504	Probation Program Cash Fund	FY27	6,500,000
112	72	Rural Workforce Housing Investment Fund	27245	Affordable Housing Trust	FY26	2,001,143*
113	72	Middle Income Workforce Housing Investment Fund	27241	Affordable Housing Trust	FY26	2,774,284*
114	50	Davis Scholarship Trust subfund	64960	Nebraska Opportunity Grant Fund	FY26	430,000
115	13	Certification Fund	21390	Education Future Fund	FY26	1,000,000
116	48	Excellence in Teaching Cash Fund	21320	Education Future Fund	FY26	2,000,000
117	16	State Lottery Operation Trust Fund	61610	Education Future Fund	FY26	4,694,064
118	16	State Lottery Prize Trust Fund	61620	Education Future Fund	FY26	70,000
119	32	Ag & University Land Lease Fund	63320	Education Future Fund	FY26	2,500,000
120	32	Land Exchanges	63210	Education Future Fund	FY26	2,000,000
121	12	Education Savings Plan Administrative Fund	21240	Education Future Fund	FY26	2,000,000
122	12	Education Savings Plan Expense Fund	21245	Education Future Fund	FY26	3,000,000
123	32	Permanent School Fund	63340	Education Future Fund	FY27	40,000,000
124	33	Nebraska Environmental Trust Fund	23290	Water Recreation Enhancement Fund	FY26	32,700,000
125	33	Nebraska Environmental Trust Fund	23290	Water Resources Cash	FY27	8,000,000

126	54	Nebraska State Historical Society Collections Trust Fund	65410	Historical Society Fund	FY26	174,975
127	28	Nebraska Veterans' Aid Fund	63200	Department of Veterans' Affairs Cash Fund	FY26	2,500,000
128	28	Nebraska Veterans' Aid Fund	63200	Department of Veterans' Affairs Cash Fund	FY27	2,500,000
129	13	Nebraska Education Improvement Fund	21332	Education Future Fund	FY27	500,000
130	48	Community College Gap Assistance Program Fund	24840	Education Future Fund	FY27	2,000,000
131	25	911 Service System Fund	20455	988 Emergency Lifeline Cash Fund	FY27	3,478,000

Transfers listed in the table above with an asterisk are an estimated amount based on the December 31, 2025, cash balance of the fund. The transfer language in the bill transfers the remaining balance of the fund.

The bill also includes changes to existing transfers:

- Shift the \$4.5 million transfer from the Site and Building Development Fund to the General Fund from FY26 to FY27;
- Shift the \$3.25 million transfer from the Governor's Emergency Cash Fund to the General Fund from FY26 to FY27;
- Reduce the \$200,000 transfer from the Engineering Plan Review Cash Fund to the General Fund to \$100,000;
- Strikes the transfer of \$1 million from the Workforce Development Fund to the Nebraska Opportunity Grant Fund;
- Increases the amount transferred to the General Fund from the Department of Insurance Cash Fund by \$3.2 million in FY26 and \$5.8 million in FY27, FY28, and FY29; and
- Reduces the amount transferred to the General Fund from the Tobacco Products Administration Cash Fund by \$9.5 million in FY26 and FY27, and by \$9 million in FY28 and FY29, and instead transfers funds to the Revenue Enforcement Fund.

LB 1072 also includes transfer of \$150,000 from the Cash Reserve Fund in FY2025-26 to the Self-Insured Liability Fund and moves the \$152 million in transfers to the General Fund from FY2026-27 to FY2027-28.

Additionally, the bill amends several statutes related to programs and funds.

The bill creates the 988 Emergency Lifeline Cash Fund, the Medical Cannabis Regulation Fund, and the Correctional Services Insurance Proceeds Fund. The bill also amends numerous funds to include language authorizing transfers to the General Fund or to a specific cash fund.

The bill credits investment earnings from the State Energy Cash Fund, the Aeronautics Cash Fund, and the Petroleum Products and Hazardous Substances Storage and Handling Fund to the General Fund, beginning July 1, 2026. LB 1072 credits investment earnings from the State Lottery Operation Trust Fund, State Lottery Operation Cash Fund, and State Lottery Prize Trust Fund to the Education Future Fund, beginning July 1, 2026.

LB 1072 also amends the following provisions:

- Changes the distribution of casino gaming tax to credit 4% (instead of 2.5%) to the General Fund and 1% (instead of 2.5%) to the Compulsive Gamblers Assistance Fund;
- Repeals the Commission on Problem Gambling and transfers responsibilities from the Department of Revenue to the Department of Health and Human Services;
- Amends provisions related to comprehensive juvenile services plans by the Nebraska Commission on Law Enforcement and Criminal Justice related to data and evaluation of the program;
- Amends requirements that the Department of Health and Human Services provide reimbursements for mental health examinations by first responders;
- Amends 48-145 relating to the allocation of self-insurer assessments to allocate 40% to the General Fund and the remaining amount to the Compensation Court Cash Fund;
- Amends the use of the Commercial Feed Administration Cash Fund;
- Amends 57-1406 relating to pipeline regulation payments and credit such payments to the General Fund;
- Changes contributions of payors of motor fuel tax to the motor fuel trust fund to exclude interest earned;
- Amends the Medical Assistance Act to strike requirements for translation services and evidence-based nurse home visiting services;
- Amends the use of the Medicaid Managed Care Excess Profit Fund to strike certain uses;
- Amends 68-1206 related to the child care subsidy to change dates and lower the threshold for eligibility;
- Amends 68-1724 reference to child care cost sharing eligibility limits once Aid to Dependent Children lapses;
- Amends the use of the Unclaimed Property Cash Fund;
- Authorizes the Medical Cannabis Commission to assess fees;
- Amends 77-27,144 to change the allocation of the collection fee for collection of certain taxes to the Municipality Equalization Fund and the Revenue Enforcement Fund;
- Amends 81-1202.22 for crediting of fees for innovation hubs to the Administrative Cash Fund;
- Terminates the Rural Workforce Housing Investment Fund and the Middle Income Workforce Housing Investment Fund;
- Amends the Economic Recovery Act to strike reference to a \$5 million grant for a film on Chief Standing Bear;
- Amends the use of the Victim's Compensation Fund;
- Terminates the Nebraska Cultural Preservation Endowment;
- Amends the use of the Nebraska Opportunity Grant Fund;
- Amends the use of the 911 Service System Fund; and
- Amends 79-1035.01 relating to the permanent school fund to allow valuation growth and long-term investment earnings to be used for schools.

LB 1072 also outright repeals several fund statutes, the Youth Outdoor Education Grant Program, grants to political subdivisions administered by the Indian Affairs Commission, the Family Resource and Juvenile Assessment Center Pilot Program, the Nebraska Hydrogen Hub Industry Work Group, the Nuclear and Hydrogen Development Act, sections related to the Small Watersheds Flood Control Fund, the Nebraska Soil and Plan Analysis Laboratory Act, the Commission on Problem Gambling, the Nursing Faculty Student Loan Cash Fund fee and program, the Nebraska Mental Health First Aid Training Act, certificates and fees for apiaries, and the Bioscience Innovation Program.

The Workers' Compensation Court submitted a fiscal note related to the change in distribution of the self-insurer assessment (Section 162). We estimate the impact to be an increase of General Fund revenue of \$750,000 per year, beginning in FY2026-27.

The Department of Revenue submitted a fiscal note related to several provisions in the bill. The change in transfers from the Tobacco Products Administration Cash Fund are discussed above related to changes to existing transfers. The impact related to the change in distribution of the casino gaming tax (Section 147) and to the change in the collection fee for collection of municipal taxes under the local option sales tax (section 193) are shown in the following table.

Fiscal Year	General Fund	DOR Enforcement Fund	Municipal Equalization Fund	Compulsive Gamblers Assistance Fund	Local
FY2025-26	0	0	0	0	0
FY2026-27	873,000	14,385,000	(11,065,000)	(873,000)	(3,320,000)
FY2027-28	917,000	14,672,000	(11,287,000)	(917,000)	(3,385,000)
FY2028-29	963,000	14,966,000	(11,512,000)	(963,000)	(3,454,000)

Sections 176 and 178 relate to eligibility for the child care subsidy and child care expenses once cash assistance under the Welfare Reform Act has lapsed. These provisions would have a reduction in expenses associated. However, these statutory changes do not appear to relate to a specific budget item in the LB 1071 appropriation adjustments.

Section 182 authorizes the Medical Cannabis Commission to assess fees. However, there are no parameters on the users who would be assessed fees, nor is there any limitation on the amount of the fees. As such, any revenue related to this section is indeterminate.

State Agency Estimate

State Agency Name: Department of Revenue				Date Due LFO:	
Approved by: James R. Kamm		Date Prepared: 01/28/2026		Phone: 471-5896	
<u>FY 2025-2026</u>		<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>
General Funds		\$(9,500,000)		\$(8,627,000)	\$(8,083,000)
Cash Funds		\$9,500,000		\$11,947,000	\$11,468,000
Federal Funds					
Other Funds				\$(3,320,000)	\$(3,385,000)
Total Funds		\$ 0		\$ 0	\$ 0

This fiscal note will only address section 140, 147, 193, and 194 of LB 1072.

Section 140 amends Neb. Rev. Stat. § 9-1,101(3)(a) to remove the requirement to provide that 40% of the taxes collected under §§ 9-239, 9-344, 9-429, and 9-648 be used in part for administrative support for the Nebraska Commission on Problem Gambling. It also eliminates § 9-1,101(7) which provides that the Nebraska Commission on Problem Gambling be located within the Charitable Gaming Division for administrative purposes only. Neb. Rev. Stat. § 9-1003, which created the Nebraska Commission on Problem Gambling, and § 9-1007, containing various provisions related to the Compulsive Gamblers Assistance Fund, are outright repealed.

Section 147 amends Neb. Rev. Stat. § 9-1204 to change the amount of credits to the following funds of the 75% of the annual gaming tax imposed in § 9-1203 remitted to the State Treasurer as follows:

- 1% (from 2.5%) will be credited to the Compulsive Gamblers Assistance Fund; and
- 4% (from 2.5%) will be credited to the General Fund.

Section 193 amends Neb. Rev. Stat. § 77-27,144(1) to change the amounts deducted from the taxes remitted monthly to incorporated municipalities by the Tax Commissioner to provide that, after deducting the amount of refunds made, 1.5% (currently 3.0%) of the remainder will be credited to the Municipal Equalization Fund and 1.95% will be remitted to the Department of Revenue Enforcement Fund.

Section 194 amends Neb. Rev. Stat. § 77-4025(3) to change the transfers to the General Fund from the Tobacco Products Administration Fund to be transfers to the Department of Revenue Enforcement as follows:

- \$11.5 million (from \$9.5 million) on or after July 1, 2025, but on or before June 30, 2026;
- \$12.5 million (from \$9.5 million) on or after July 1, 2026, but on or before June 30, 2027;
- \$12.5 million (from \$9.0 million) on or after July 1, 2027, but on or before June 30, 2028; and
- \$9.5 million (from \$9.0 million) on or after July 1, 2028, but on or before June 30, 2029.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>28-29 FTE</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>	<u>28-29 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							

It is estimated that the above sections will have the following fiscal impacts:

Fiscal Year	General Fund revenues	DOR Enforcement Fund	Municipal Equalization Fund	Tobacco Product Administration Fund	Compulsive Gamblers Assistance Fund	Local
FY25-26	\$(9,500,000)	\$ 11,500,000	\$ -	\$ (2,000,000)	\$ -	\$ -
FY26-27	\$(8,627,000)	\$ 26,885,000	\$ (11,065,000)	\$ (3,000,000)	\$ (873,000)	\$ (3,320,000)
FY27-28	\$(8,083,000)	\$ 27,172,000	\$ (11,287,000)	\$ (3,500,000)	\$ (917,000)	\$ (3,385,000)
FY28-29	\$(8,037,000)	\$ 24,466,000	\$ (11,512,000)	\$ (500,000)	\$ (963,000)	\$ (3,454,000)

It is estimated that there would be no cost for the Department of Revenue to implement the above sections of LB 1072.

2026

FISCAL NOTE

Prepared by: ⁽³⁾ Lorra O'Banion Date Prepared: ⁽⁴⁾ January 29, 2026 Phone: ⁽⁵⁾ 402.471.3602

	FY 2026-27		FY 2027-28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS		730,000		727,289
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

- LB1072 (Sec. 162) proposes to capture 40 percent of the court's assessments collected from self-insured employers to be credited to the General Fund. The court's self-insured assessments credited to the Cash Fund pursuant to Neb. Rev. Stat. § 48-145(2) will decrease by the approximate amounts shown above.

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				