

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB355 changes the age of majority from nineteen to eighteen years of age. There appears to be little or no fiscal impact.

The following state agencies indicate little or no fiscal impact.

- Attorney General
- Department of Correctional Services
- Department of Education
- Department of Motor Vehicles
- Department of Revenue
- Department of Veterans' Affairs
- Nebraska Game and Parks Commission
- Nebraska Public Employees Retirement System
- Secretary of State
- Supreme Court

Douglas County indicates no or negligible impact.  
 Douglas County Juvenile Court indicates some savings.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Attorney General (011)</b>	
REVIEWED BY: Joe Wilcox		DATE: January 29 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with agency analysis of No fiscal impact on the Nebraska Attorney General's Office.			

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Department of Correctional Services (046)</b>	
REVIEWED BY: Joe Wilcox		DATE: January 25 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with agency analysis that the fiscal impact of LB 355 is indeterminate at this time on the Department of Correctional Services.			

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Department of Education (013)</b>	
REVIEWED BY: Joe Wilcox		DATE: February 8 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: The Department of Education provided a tentative estimate of No Fiscal Impact from LB 355. There is no basis to dispute the agency analysis.			

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Game and Parks Commission (033)</b>
REVIEWED BY: Joe Wilcox	DATE: January 30 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with agency analysis of No fiscal impact on the Nebraska Game and Parks Commission.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Department of Motor Vehicles (024)</b>
REVIEWED BY: Joe Wilcox	DATE: February 1 <sup>st</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: The agency estimate of \$10,000 fiscal impact on the Department of Motor Vehicles appears reasonable.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Public Employees Retirement System (085)</b>
REVIEWED BY: Joe Wilcox	DATE: January 25 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: No basis to dispute the agency analysis that the fiscal impact of LB 355 is indeterminate at this time on the Nebraska Public Employees Retirement System.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Department of Revenue (016)</b>
REVIEWED BY: Joe Wilcox	DATE: March 13 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with the Department of Revenue estimate of No Fiscal Impact on the agency or State General Fund Revenues from LB 355.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Secretary of State (009)</b>
REVIEWED BY: Joe Wilcox	DATE: January 28 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with agency analysis of No fiscal impact on the Secretary of State's Office.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Supreme Court (005)</b>
REVIEWED BY: Joe Wilcox	DATE: February 27 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: The Supreme Court estimates No Fiscal Impact on the agency from LB 355. While, in fact, there may be some impact from potentially fewer services provided by Probation as a result of lowering the age of majority from 19 years of age to 18 years of age, but the agency presumes this to be minimal.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Department of Veterans' Affairs (028)</b>
REVIEWED BY: Joe Wilcox	DATE: January 30 <sup>th</sup> , 2013	PHONE: <a href="tel:4024714178">(402) 471-4178</a>
COMMENTS: Concur with agency analysis of Negligible Fiscal Impact on the Department of Veterans' Affairs.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Douglas County</b>	
REVIEWED BY: Joe Wilcox		DATE: January 30 <sup>th</sup> , 2013	PHONE: <a href="tel:(402)471-4178">(402) 471-4178</a>
COMMENTS: Douglas County estimates No Fiscal Impact from LB 355, however, the Douglas County Juvenile Court identified potential cost savings from fewer juveniles being under the court's jurisdiction if the age of majority were changed from 19 years of age to 18. Neither the Juvenile Court, nor Douglas County fiscal notes address the possibility that the county could also experience a potential loss of funding under the County Juvenile Services Aid Program, if it had fewer juveniles under its jurisdiction. No estimate of the potential revenue funding loss at this time.			

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: <b>LB 355</b>	AM:	AGENCY/POLT. SUB: <b>Douglas County Juvenile Court</b>	
REVIEWED BY: Joe Wilcox		DATE: January 30 <sup>th</sup> , 2013	PHONE: <a href="tel:(402)471-4178">(402) 471-4178</a>
COMMENTS: Douglas County Juvenile Court identifies potential cost savings from fewer juveniles being under the court's jurisdiction if the age of majority were changed from 19 years of age to 18. No basis to dispute the agency analysis on the county juvenile court cost savings. However, the fiscal note does not address the possibility that the county could also experience a potential loss of funding under the County Juvenile Services Aid Program, if it had fewer juveniles under its jurisdiction. No estimate of the potential revenue funding loss at this time.			

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

LB<sup>(1)</sup> 355 FISCAL NOTE

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

Prepared by: (3) Dale Comer Date Prepared: (4) 1-23-13 Phone: (5) 471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

Explanation of Estimate:

No Fiscal Impact.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2013-14	2014-15
	13-14	14-15	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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**2013**

**LB<sup>(1)</sup> 355 FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> NDE/School Finance & Organization Services

Prepared by: <sup>(3)</sup> Inbody, Bergquist Date Prepared: <sup>(4)</sup> 2-7-2013 Phone: <sup>(5)</sup> 1-4320

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

	<u>FY 2013-2014</u>		<u>FY 2014-2015</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

**Explanation of Estimate:**

This bill would change the age of majority from 19 years of age to 18 years of age. The changes in the bill would affect the low-income child definition for State Aid (TEEOSA) purposes and language pertaining to wards of the court/state and suspension or expulsion.

**Fiscal impact:**

To NDE: There would be no fiscal impact to the Department of Education.

To School Districts: There may be a shifting of State Aid (TEEOSA) for school districts with a high incidence of low-income students. However, since the income tax rebate component of the State Aid (TEEOSA) calculation is capped at \$102 million, the provisions of the bill would not generate an increase in the amount of income tax rebate funding available to school districts.

**MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-2014 EXPENDITURES</u>	<u>2014-2015 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2013

**LB<sup>(1)</sup> 355 FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) Nebraska Game and Parks Commission (Agency 33)

Prepared by: (3) Patrick H. Cole Date Prepared: (4) 1/23/2013 Phone: (5) 402-471-5523

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

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

Explanation of Estimate:

The proposed legislation makes changes to the age of majority. In so doing, Section 43 lowers the age requirement of a licensed hunter who accompanies a person under the age of twelve, or an individual hunting under an apprentice hunter education exemption certificate, from nineteen to eighteen years of age.

Section 44 makes a similar age change related to an individual who supervises a person ten through fifteen years of age that is hunting deer.

No fiscal impact is expected from this legislation.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

**NEBRASKA DEPARTMENT OF MOTOR VEHICLES**

Prepared by: Gary Ryken      Date Prepared: 13-Mar-13      Phone: 471-3902      Fax: 471-9594  
 Email: gary.ryken@nebraska.gov

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

	FY 2013-2014		FY 2014-2015	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$ 10,000			
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$ 10,000	\$ -	\$ -	\$ -

Explanation of Estimate:

LB 355 changes the age of majority from 19 to 18 years old. This will require modifications to the wording on the back of the Provisional Operator's Permit (POP). The modifications will need to be done by the card vendor and are estimated to cost \$10,000.

MAJOR OBJECTS OF EXPENDITURE				
POSITION TITLE	NUMBER OF POSITIONS		FY 2013-2014	FY 2014-2015
	13-14	14-15	EXPENDITURES	EXPENDITURES
Benefits				
Operating			\$ 10,000	
Travel				
Capital Outlay				
Aid				



Capital Improvements

Total

.....  
.....

\$ 10,000

\$ -

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**2013**

**LB<sup>(1)</sup> 355 FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> NPERS

Prepared by: <sup>(3)</sup> Randy Gerke Date Prepared: <sup>(4)</sup> 1/25/2013 Phone: <sup>(5)</sup> 402 471-9495

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

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

Explanation of Estimate:

LB355 changes majority age language from nineteen to eighteen in a variety of cases. One of these instances is that of dependents of deceased Patrol Plan members getting a benefit. Reducing this age would result in a minimal cost savings to the plan however the amount is difficult to determine because the number of dependents in this category may vary. Currently there are 3 deceased patrolmen who have dependent children receiving a monthly benefit. There would be a 25% benefit savings for the year that the youngest dependent child became 18 years of age.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</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.

**2013**

**LB<sup>(1)</sup> 355 FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Colleen Byelick Date Prepared: <sup>(4)</sup> 1/28/13 Phone: <sup>(5)</sup> 402-471-8076

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

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

This bill has no fiscal impact for the Secretary of State.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</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.

**2013**

**LB<sup>(1)</sup> 355 FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe Date Prepared: <sup>(4)</sup> 2/26/13 Phone: <sup>(5)</sup> 1-4138

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

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

Explanation of Estimate:

No fiscal impact.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14 EXPENDITURES</u>	<u>2014-15 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2013**

**LB<sup>(1)</sup> 355 FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> NEBRASKA DEPARTMENT OF VETERANS' AFFAIRS

Prepared by: <sup>(3)</sup> GARY MAIXNER Date Prepared: <sup>(4)</sup> January 25, 2013 Phone: <sup>(5)</sup> 402-471-2458

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

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

Explanation of Estimate:

While it is foreseeable that increasing the number of dependent children might have manifest itself in a greater expenditure of Nebraska Veterans Aid. However we believe the amount to be de minimus and not enough to be identified through a fiscal note.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</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.

2013

LB<sup>(1)</sup> 355 FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Douglas County, Nebraska

Prepared by: <sup>(3)</sup> M. San Martin Date Prepared: <sup>(4)</sup> 1/30/13 Phone: <sup>(5)</sup> 402-444-5116

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

NO FISCAL IMPACT OR NEGLIBLE IMPACT

MAJOR OBJECTS OF EXPENDITURE

Personal Services: N/A

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14 EXPENDITURES</u>	<u>2014-15 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

