

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2016-17		FY 2017-18	
	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.

This bill establishes the Transitional Health Insurance Program Act. The Department is required to develop and submit a Medicaid demonstration waiver within 14 months after the effective date of this act and any other waivers or state plan amendments necessary to implement the act. Implementation is to begin 90 days after approval. The department is to establish three types of programs for newly eligible individuals under federal Medicaid Expansion as described below:

- 1) Transitional Health Insurance Premium Assistance Program: For newly eligible individuals who do not have access to cost-effective employer-sponsored insurance and who are not determined to be medically frail or are not otherwise exempt from enrolling in a qualified health plan on the exchange. They would be enrolled in a high value, one hundred percent actuarial value, silver-level health plan on the exchange. The department will pay copays, coinsurance and deductibles. Coverage is effective the first day of the month following the month of application. Until enrollment in a qualified plan, the individual will be covered under fee-for-service coverage. Wrap around benefits will be provided.
- 2) Employee Health Insurance Program: Newly eligible individuals who have access to cost-effective employer-sponsored insurance will have the employee portion of their premiums and the employees' share of copayments, coinsurance and deductibles paid for by the department. Wrap around benefits will be provided.
- 3) Innovation Health Improvement Program: Newly eligible who are medically frail or who are otherwise exempt from the Transitional Health Insurance Premium Assistance Program will be enrolled in Medicaid with the benchmark benefit package. Services include all mandatory and optional coverage, additional wrap-around benefits and coverage under the Paul Wellstone and Pete Domenici Mental Health Parity Act and Addiction Equity Act. Medically frail individuals or individuals with exceptional medical conditions would have health homes that provide intensive care management and patient navigation services by a multidisciplinary team.

Enrollees are covered for 12 continuous months. Eligibility shall be reviewed annually.

Each newly eligible participant whose income is above 50% of the Federal Poverty Level (FPL) will be required to make monthly contributions up to two percent of their income. Failure to make the monthly contributions will not impact eligibility but will constitute a debt to the state. The monthly contributions would be deposited into the Transitional Health Insurance Program Fund and used to support the cost of newly eligible participants. The Legislature is authorized to use the Health Care Cash Fund for the Transitional Health Care Insurance Program Act.

The bill states that if the Federal Financial Participation Rate (FFR) falls below 90%, the coverage for newly eligible individuals shall terminate as of the date the federal funding falls below that level. The bill has the emergency clause.

The Health Insurance Employment Program is created. It is a pilot program for individuals participating in Medicaid Expansion to receive assistance with referral to employment programs, adult basic education or GED Programs. The bill states legislative intent to appropriate \$500,000 each year through FY19-20.

Rule 5 Section 7(h) which states: "If after investigation, it is determined that no dollar estimate is possible, the fiscal note shall contain a statement to that effect, setting forth the reasons why no dollar amount can be given." A definitive fiscal note is not possible at this time due to the late delivery of the agency fiscal note and supporting documentation. A fiscal note will be supplied at a later date once information is fully analyzed.

LB1032 FISCAL NOTE, CONTINUED

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1032	AM:	AGENCY/POLT. SUB: Dept. of Education
REVIEWED BY: Elton Larson	DATE: 2/9/16	PHONE: 471-4173
COMMENTS: Dept. of Ed. analysis and estimate of fiscal impact appear reasonable.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1032	AM:	AGENCY/POLT. SUB: NACO
REVIEWED BY: Elton Larson	DATE: 2/8/16	PHONE: 471-4173
COMMENTS: Various counties surveyed by NACO estimated a reduction in general assistance programs, but not a corresponding reduction in revenue generated mainly through property taxes. This apparently indicates that the expenditure reduction will not be reflected in a reduction in the overall county budgets.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1032	AM:	AGENCY/POLT. SUB: Dept of Insurance
REVIEWED BY: Elton Larson	DATE: 2/8/16	PHONE: 471-4173
COMMENTS: Dept. of Insurance analysis and estimate of fiscal impact appear reasonable.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1032	AM:	AGENCY/POLT. SUB: Dept of Labor
REVIEWED BY: Elton Larson	DATE: 2/8/16	PHONE: 471-4173
COMMENTS: Dept. of Labor estimate of no fiscal impact to agency appears reasonable.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1032	AM:	AGENCY/POLT. SUB: University of Nebraska
REVIEWED BY: Elton Larson	DATE: 2/8/16	PHONE: 471-4173
COMMENTS: NU analysis did not identify savings associated with Transitional Health Insurance Program.		

State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFA: 2/8/2016				
Approved by: Tony Fulton		Date Prepared: 2/5/2016				
		Phone: 471-5896				
	FY 2016-2017		FY 2017-2018		FY 2018-2019	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds	See below	See below	See below	See below	See below	See below
Cash Funds						
Federal Funds						
Other Funds						
Total Funds	See below	See below	See below	See below	See below	See below

LB 1032 adopts the Transitional Health Insurance Program Act. It is to provide private health insurance to Nebraska resident individuals between the ages of 18 and 65, who would have been covered within the expanded Medicaid population under the federal Affordable Care Act had Nebraska opted in. The Department of Health and Human Services (DHHS) would seek a Medicaid waiver to allow three types of programs: 1) a high-value, 100% actuarial value, silver-level plan for which the DHHS will pay the full cost; 2) a premium subsidy plan for those who have access to cost-effective employer-sponsored insurance either directly or through a parent or spouse; and 3) a benchmark benefit package for those individuals who are medically frail. Medically frail is defined as a serious mental condition or two or more chronic conditions which impair the ability to perform one or more daily activities.

The waiver is to include provisions to ensure personal responsibility and cost-conscious behavior. Persons whose income exceeds 50% of the federal poverty level are to contribute 2% of their monthly household income to purchase the plan. DHHS is to collect the contributions through garnishment, lien foreclosure, or recovery in an action at law. The waiver is to be sought no more than 14 months after the effective date of this Act. Coverage is to begin 90 days after approval of the waiver.

The plans must provide for primary care providers and the medically fragile must also be enrolled in a health home to provide intensive management and patient navigation services. DHHS is also to develop measures to determine clinical outcomes and quality health benchmarks that meet specified goals.

The bill also provides that individuals receiving assistance under the Act receive employment programs, adult basic educational programs, GED programs, or English reading and writing. The programs are to target specific workforce needs and use educational best practices. The bill provides legislative intent to appropriate \$500,000 for this part of the Act. The bill also provides for data collection and evaluation including data-sharing agreements with the Departments of Education, Labor, Revenue, and Insurance. This is to establish whether the programs increase transitions from Medicaid to traditional health insurance, increased employment, increased education, and decreased public assistance. DHHS is to prepare a report for the Health and Human Services Committee of the Legislature each December 1, beginning in 2017.

The bill also creates the Transitional Health Insurance Program Fund and provides that if the rate of federal funding falls below 90%, the coverage provided will terminate. The DHHS must adopt rules and regulations to carry out the Act and the bill contains a severability clause.

It is estimated that there will be an impact on General Fund revenues through DHHS and Medicaid above the \$500,000 appropriation for employment and educational programs.

It is estimated that there will be no cost to the Department to implement this bill.

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

2016

LB⁽¹⁾ 1032

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: ⁽⁴⁾ 1/125/2016

Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</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 1032 would create the Transitional Health Insurance Program Act. In 2014, general assistance funds spent for medical needs/costs for indigent individuals, including mental health and substance abuse for the following select counties was:

Dawson	\$72,500
Douglas	\$1,831,877
Lancaster	approximately \$2.8 million
Sarpy	\$145,000
Seward	\$80,000

As noted in the above costs, LB 1032 will vary county by county and is projected to provide savings to counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17 EXPENDITURES</u>	<u>2017-18 EXPENDITURES</u>
	<u>16-17</u>	<u>17-18</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2016

LB⁽¹⁾ 1032

**FISCAL
NOTE**

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

Prepared by: ⁽³⁾ Joel Scherling Date Prepared: ⁽⁴⁾ 1/21/16 Phone: ⁽⁵⁾ 471-4736

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</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>

Explanation of Estimate:

All permanent NDE employees who are .50 or greater are eligible to participate in the state employee group health insurance offerings. NDE currently has only one employee who is less than .50 FTE. No fiscal impact is anticipated.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</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.

2016

LB⁽¹⁾ 1032

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Department of Insurance

Prepared by: ⁽³⁾ Robert M. Bell

Date Prepared: ⁽⁴⁾ 2/8/2016

Phone: ⁽⁵⁾ (402) 471-4650

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>36,928</u>	_____	<u>69,102</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>36,928</u>	_____	<u>69,102</u>	_____

Explanation of Estimate:

Legislative Bill 1032 would adopt the Transitional Health Insurance Program Act. Among other provisions, LB 1032 would require the Department of Health and Human Service to submit to the Center for Medicare and Medicaid Services any waivers or stat plan amendments necessary to implement and establish a premium assistance program known as the Transitional Health Insurance Premium Assistance Program, to allow health insurance coverage for all newly eligible individuals, as defined in the legislation. This program would provide full cost premium and cost-sharing assistance to newly eligible individuals on the health benefit exchange or pay for premiums for certain employees who have access to certain cost-effective employer-sponsored insurance.

The Department of Insurance anticipates the need of an Insurance Claims Investigator I to handle the increase in the number of consumer questions and complaints against insurers from newly eligible individuals. This note presumes that the investigator would begin on January 1, 2017.

Section 8 of the legislation requires DHHS to establish a plan and enter into data-sharing agreements with a variety of state agencies, including the Department of Insurance. This requirement can be accomplished within existing staffing and resources of the Department of Insurance.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Insurance Claims Investigator I	<u>.5</u>	<u>1.0</u>	<u>23,481</u>	<u>48,019</u>
Benefits.....	_____	_____	<u>8,218</u>	<u>16,807</u>
Operating.....	_____	_____	<u>2,079</u>	<u>4,276</u>
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	<u>3,150</u>	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>36,928</u>	<u>69,102</u>

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

2016

LB⁽¹⁾ 1032

FISCAL NOTE

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

Prepared by: ⁽³⁾ Kim Schreiner Date Prepared: ⁽⁴⁾ 1/20/2016 Phone: ⁽⁵⁾ 402-471-2492

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</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: There will be no fiscal impact on the Nebraska Department of Labor.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</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.

2016

LB⁽¹⁾ 1032

FISCAL NOTE

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

Prepared by: (3) Michael Justus Date Prepared: (4) January 30, 2016 Phone: (5) 402-472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</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:

Our analysis of the bill, which creates the Transitional Health Insurance Program (Act), indicates that there is likely no fiscal impact to the University.

We would like to point out that there is a small section of our University benefits eligible population that might be eligible for premium assistance under the Act. The University's health plan meets all the necessary thresholds of eligibility and affordability under the federal Patient Protection and Affordable Care Act (PPACA). We have a small number of employees that are eligible for our benefits plan for whom the University pays less than fifty percent of the total cost of the employee's health premiums (an eligibility guideline in the bill). These employees do not work the PPACA threshold of 30 hours a week. They are employed for 20 to 29 hours a week and per our section 125 cafeteria plan, they are eligible for participation in the University's health plan at prorated premium costs. Under the prorated premium for these employees, the University would not pay 50% of the total health insurance premium. There are approximately 300 active employees in this category (out of a total benefits eligible population of about 13,000).

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</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.

2016

LB⁽¹⁾ 1032

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Lancaster County

Prepared by: ⁽³⁾ Sara Hoyle

Date Prepared: ⁽⁴⁾ 01/22/16

Phone: ⁽⁵⁾ (402) 441-6868

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>(\$2,469,369)</u>	<u>(\$457,130)</u>	<u>(\$2,469,369)</u>	<u>(\$457,130)</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>(\$2,469,369)</u>	<u>(\$457,130)</u>	<u>(\$2,469,369)</u>	<u>(\$457,130)</u>

Explanation of Estimate:

Estimates include the current amount spent on providing medical services (including pharmaceuticals and assisted living expenses) to the indigent population in Lancaster County. This amount is referenced in the "Aid" section outlined below. Since providing medical assistance is the bulk of services provided through Lancaster County General Assistance, it is estimated we could reduce our workforce by 2 General Assistance Caseworkers and 2 General Assistance Representatives.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
General Assistance Caseworker	<u>2</u>	<u>2</u>	<u>\$101,366</u>	<u>\$101,366</u>
General Assistance Representative	<u>2</u>	<u>2</u>	<u>\$94,768</u>	<u>\$94,768</u>
Benefits.....			<u>\$88,296</u>	<u>\$88,296</u>
Operating.....			<u>\$11,203</u>	<u>\$11,204</u>
Travel.....			<u>-</u>	<u>-</u>
Capital outlay.....			<u>-</u>	<u>-</u>
Aid.....			<u>\$2,173,736</u>	<u>\$2,173,736</u>
Capital improvements.....			<u> </u>	<u> </u>
TOTAL.....			<u>(\$2,469,369)</u>	<u>(\$2,469,369)</u>

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

2016

LB1032⁽¹⁾ Adopt the Transitional Health Insurance Program Act and provide duties for the Department of Health and Human Services

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ DOUGLAS COUNTY, NEBRASKA

Prepared by: ⁽³⁾ MARCOS SAN MARTIN, DOUGLAS COUNTY ADMINISTRATION Date Prepared: ⁽⁴⁾ 2/8/16 Phone: ⁽⁵⁾ 402.444.5116

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</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>N/A</u>	<u>N/A</u>	<u>N/A</u>

Explanation of Estimate:

DOUGLAS COUNTY DEPARTMENT OF GENERAL ASSISTANCE (GA):

If LB1032 is implemented, Douglas County GA could potentially anticipate a cost savings related to client medical assistance reimbursement. Douglas County currently spends \$1.75 million per year on medical assistance reimbursement. Depending on the actual 'expansion', enrollment and participation of these persons, the County could potentially experience some reduction in this recurring \$1.75 million expense/cost per year.

PHARMACY (DOUGLAS COUNTY HEALTH CENTER (DCHC) / COMMUNITY MENTAL HEALTH CENTER (CMHC)):

Providing medications for uninsured individuals costs the County approximately \$250,000 per year. LB1032 may reduce this cost if some of these individuals gained access to private insurance. However, the bulk of individuals currently being served may be homeless, unemployed, and/or suffer from severe mental illness, therefore, these persons may or may not become eligible.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____