

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

Updated for an additional response received.

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2020-21</b>		<b>FY 2021-22</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 would adopt the Municipal Police Oversight Act. On or before January 1, 2021, each city which employs full-time police officers would be required to appoint a Citizen Police Oversight Board to monitor, investigate, and evaluate police standards and practices.

A city shall provide the oversight board created with sufficient funding and resources to adequately perform its duties under the Municipal Police Oversight Act. The oversight board shall employ dedicated staff investigators, none of whom shall have previously been affiliated with or employed by any law enforcement agency.

Each oversight board and the investigators employed by the oversight board shall be empowered by ordinance with the full range of investigative powers necessary to enable such board and investigators to conduct fair, independent, and effective investigations.

To the extent applicable, each oversight board and the investigators employed by an oversight board shall, in evaluating matters under investigation or review by the oversight board, consult relevant standards promulgated by the Nebraska Commission on Law Enforcement and Criminal Justice and the Nebraska Police Standards Advisory Council.

The Crime Commission estimates no fiscal impact from this bill.

The bill imposes additional duties on cities as follows: “each city shall create a citizen police oversight board ... a city shall provide the oversight board created in such city with sufficient funding and resources to adequately perform its duties ... The oversight board shall employ dedicated staff investigators”. This could result in additional costs to cities, as noted below.

The city of Omaha estimates expenditures of \$775,000 per year for a 9 person department. This estimate includes employee earnings, benefits, and expenses such as legal fees and subpoenas.

The city of Lincoln estimates costs of \$150,000. This amount includes the salary and benefit costs for full-time employee, and costs for administration, training, and supplies. Lincoln notes that additional costs could include office space requirements, transportation, and other operating costs.

The city of La Vista estimates costs of \$294,262 in FY22 and \$268,371 in FY23. These costs are for a secretary and investigator, benefits, operating costs (rent and utilities), travel, and capital outlay.

The city of Plattsmouth estimates annual expenditures of \$134,515 for wages, benefits, training costs, expenses, office supplies, and legal counsel costs. These costs are for an investigator and 7 board members.

The city of Papillion estimates costs of \$320,114 in FY21 and \$294,136 in FY22 for the following items: Secretary III, Investigator, benefits, rent, utilities, vehicle, operating costs, legal costs for the board and employees, and one-time capital outlay costs.

The city of Chadron estimates costs of \$236,400 in FY21 and \$242,310 in FY22 for the following items: Investigators (1,040 hours per year at \$200 per hour), office supplies, publications, legal expenses, and other materials. Chadron estimates a 2.5% increase in costs for FY22.

(Continued)

The city of Hastings estimates annual costs of \$400,000 for the compensation and training of the 7 board members, and salaries and benefits for 2 investigators, vehicles, offices, crime scene and other equipment, and training.

The city of Columbus estimates costs of \$291,542 in FY21 and \$264,178 in FY22 for the following items: 2 detectives, benefits, two vehicles, vehicle maintenance, fuel, vehicle insurance, workers compensation insurance, training, tuition, uniforms, computer support, supplies, personal protective equipment, and phones.

The city of Gering estimates costs of \$504,000 for a 0.5 FTE legal labor consultant and a 0.5 FTE for an investigator. Gering notes that these costs do not include costs for training, travel, lodging, meals, publications, and clerical expenses.

See the attached responses of all the cities for additional details not included in this fiscal note.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Commission on Law Enforcement and Criminal Justice (078)</b>
REVIEWED BY: Joe Wilcox	DATE: 7/27/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Nebraska Commission on Law Enforcement and Criminal Justice estimate of No Fiscal Impact to the Agency from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: City of Omaha</b>
REVIEWED BY: Joe Wilcox	DATE: 7/28/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of Omaha estimate of potential Fiscal Impact to the City from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: City of Lincoln</b>
REVIEWED BY: Joe Wilcox	DATE: 7/28/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of Lincoln estimate of potential Fiscal Impact to the City from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: City of La Vista</b>
REVIEWED BY: Joe Wilcox	DATE: 7/28/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of La Vista estimate of potential Fiscal Impact to the City from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: City of Plattsmouth</b>
REVIEWED BY: Joe Wilcox	DATE: 7/29/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of Plattsmouth estimate of potential Fiscal Impact to the City from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: City of Papillion</b>
REVIEWED BY: Joe Wilcox	DATE: 7/29/2020	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of Papillion estimate of potential Fiscal Impact to the City from LB 1222.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

**LB: 1222 AM:** AGENCY/POLT. SUB: **City of Chadron**

REVIEWED BY: Joe Wilcox DATE: 7/29/2020 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the City of Chadron estimate of potential Fiscal Impact to the City from LB 1222.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

**LB: 1222 AM:** AGENCY/POLT. SUB: **City of Hastings**

REVIEWED BY: Joe Wilcox DATE: 7/29/2020 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the City of Hastings estimate of potential Fiscal Impact to the City from LB 1222.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

**LB: 1222 AM:** AGENCY/POLT. SUB: **City of Columbus**

REVIEWED BY: Joe Wilcox DATE: 7/30/2020 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the City of Columbus estimate of potential Fiscal Impact to the City from LB 1222.

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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> NE Commission on Law Enf and Criminal Justice

Prepared by: <sup>(3)</sup> Bruce Ayers Date Prepared: <sup>(4)</sup> 7-23-2020 Phone: <sup>(5)</sup> 402-471-0359

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate **We don't anticipate any fiscal impact from LB 1222.**

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____



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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> James Van Bruggen Date Prepared: <sup>(4)</sup> 7/28/20 Phone: <sup>(5)</sup> 402-441-8301

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

The minimum fiscal impact to the City of Lincoln is estimated at \$150,000, which would include salary and benefits for 1.0 FTE, oversight board administration costs, training, and supplies. Additional funding may be required for initial and ongoing office space requirements, transportation, and other operating costs. Furthermore, clarification would be needed to determine how LB1222 impacts municipal budget and restricted funds statutes.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>



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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Plattsmouth, City of

Prepared by: <sup>(3)</sup> Ervin Portis Date Prepared: <sup>(4)</sup> July 28, 2020 Phone: <sup>(5)</sup> 402 296 2522

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$134,515		\$134,515	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<u>\$134,515</u>		<u>\$134,515</u>	

**Explanation of Estimate:**

The estimate given is for one investigator and seven board members. Expenses include wages, benefits, training, expenses, office supplies and equipment, and legal counsel.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				



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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Gregory Yanker (City Manager)

Date Prepared: <sup>(4)</sup> 7-28-2020

Phone: <sup>(5)</sup> 308-432-0505

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>236,400</u>	<u>0</u>	<u>242,310</u>	<u>0</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>
<b>TOTAL FUNDS</b>	<b><u>                    </u></b>	<b><u>                    </u></b>	<b><u>                    </u></b>	<b><u>                    </u></b>

**Explanation of Estimate:**

Assumptions made are based on the following breakdown for budgetary costs:

Operating

Office Supplies – \$100 per month = \$1200

Publications (Open Meetings Act Requirements) - \$100 per month = \$1200

Legal Expenses – 10 hours per month @ 200 per hour = \$24,000

Other Materials - \$2000 annually

Total Operating Cost = \$28,400

**Personnel**

Investigators – Assume competent person involved in criminal justice or related field for contract services to provide independent third party investigations outside the “employment” of the City but employed by “board”.

Total number Investigators = 2

Hours Per Week = 10 hours per investigator per week = 20 hours per week total = 1040 hours per year

Billable Hourly Rate = \$200 per hour

Total Personnel Cost = 208,000

Total Cost = 236,400 (Assume 2.5% increase to all cost for FY21/22)

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Investigator – Contract Services	<u>                    </u>	<u>                    </u>	<u>208,000</u>	<u>213,200</u>
Benefits.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Operating.....	<u>                    </u>	<u>                    </u>	<u>28,400</u>	<u>29,110</u>
Travel.....	<u>                    </u>	<u>                    </u>	<u>                    </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>
<b>TOTAL.....</b>	<u>                    </u>	<u>                    </u>	<u>\$236,400</u>	<u>\$242,310</u>

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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Adam Story Date Prepared: <sup>(4)</sup> 07-28-2020 Phone: <sup>(5)</sup> 402 461-2380

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>\$400,000.00</u>	<u>                    </u>	<u>\$400,000.00</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>
<b>TOTAL FUNDS</b>	<u><b>\$400,000.00</b></u>	<u>                    </u>	<u><b>\$400,000.00</b></u>	<u>                    </u>

Explanation of Estimate: With this bill, there are many unknown expenses and these are estimates. They could be higher or lower than my estimate. Expenses would include compensation for a board of seven people to include training. This board would need critical training to fulfil their positions and compensation. Dedicated staff investigators working for the board to conduct investigations. These staff would need wages, benefits, vehicles, offices, equipment and training. It states they operate independently of the police department and would have to secure necessary training and dedicated equipment to perform their function. This included very expensive crime scene equipment, which takes dedicated training. The bill states the city shall provide the oversight board created in such city with sufficient funding and resources to adequately perform its duties.

Again, there are many unknowns with this bill but as written; it would create a significant financial impact with the City of Hastings.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Board of Seven Citizens	<u>7</u>	<u>7</u>	<u>\$105,000.00</u>	<u>\$105,000.00</u>
Investigators	<u>2</u>	<u>2</u>	<u>\$130,000.00</u>	<u>\$130,000.00</u>
Benefits.....			<u>\$70,000.00</u>	<u>\$70,000.00</u>
Operating.....			<u>\$95,000.00</u>	<u>\$95,000.00</u>
Travel.....			<u>                    </u>	<u>                    </u>
Capital outlay.....			<u>                    </u>	<u>                    </u>
Aid.....			<u>                    </u>	<u>                    </u>
Capital improvements.....			<u>                    </u>	<u>                    </u>
<b>TOTAL.....</b>			<u><b>\$400,000.00</b></u>	<u><b>\$400,000.00</b></u>

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

**2020**

**LB<sup>(1)</sup> 1222**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Heather Lindsley Date Prepared: <sup>(4)</sup> 7/29/2020 Phone: <sup>(5)</sup> 402-562-4229

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>291,542</u>	<u>                    </u>	<u>264,178</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>
<b>TOTAL FUNDS</b>	<b><u>291,542</u></b>	<b><u>                    </u></b>	<b><u>264,178</u></b>	<b><u>                    </u></b>

**Explanation of Estimate:**

We are estimating two full time people, in order to make sure there is coverage during vacations, illnesses etc. Salaries and benefits would be the highest expenses. We would need to purchase two vehicles to accommodate the two positions. Operating expenses would consist of workers comp and vehicle insurance, training and tuition, uniforms, computer support, vehicle maintenance, supplies, office supplies, fuel, personal protective equipment and phones.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Detective	<u>2</u>	<u>2</u>	<u>152,678</u>	<u>157,258</u>
Benefits.....			<u>69,864</u>	<u>71,960</u>
Operating.....			<u>32,000</u>	<u>32,960</u>
Travel.....			<u>2,000</u>	<u>2,000</u>
Capital outlay.....			<u>70,000</u>	<u>                    </u>
Aid.....			<u>                    </u>	<u>                    </u>
Capital improvements.....			<u>                    </u>	<u>                    </u>
<b>TOTAL.....</b>			<b><u>291,542</u></b>	<b><u>264,178</u></b>

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

2020

LB<sup>(1)</sup> 1222

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Finance Date Prepared: <sup>(4)</sup> 7-30-20 Phone: <sup>(5)</sup> 308-436-6800

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$504,400*			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$504,000			

**Explanation of Estimate:**

Estimated 1/2 FTE for legal labor consultant at \$385 per hour is \$400,400  
 Estimated 1/2 FTE for investigations consultant at \$100 per hour is \$104,000

\* - Does not include:

- Training for committee members
- Travel, lodging, meal expense for consultants
- Publications for meetings, expense for clerical to record the meetings

This is 19.5% of the City's FY21 estimated expenditures budget for the police department & 9% of the City's general fund FY21 estimated expenditures budget. Also, please note, this figure is an estimated expected *minimum*.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				