

Revised on 4/17/19 based on amendments adopted through 4/9/19

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		(\$70,414)		(\$11,181)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$70,414)		(\$11,181)

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

LB 356 provides for the issuance of new specialty license plates, changes provisions related to the allocation of license plate fees and eliminates the issuance of some types of plates when less than 250 plates sets of plates are issued in a year.

Sammy’s Superheroes Plates: The bill as originally introduced changed the allocation of a \$70 fee received for the issuance and renewal of Sammy’s Superheroes license plates for childhood cancer awareness. Currently, \$10.50 (15%) of the fee for a set of these plates is allocated to the Department of Motor Vehicles (DMV) Cash Fund and \$59.50 (85%) is allocated to the Highway Trust Fund (HTF). The bill eliminates the current \$70 fee for the plate and establishes a \$5 fee for the initial or renewal of an alphanumeric plate and \$40 for a personalized message plate. The \$5 fee and 75% of the personalized plate fee is distributed to the University of Nebraska Medical Center (UNMC) for pediatric cancer research and 25% of the fee for a personalized plate is allocated to the DMV Cash Fund beginning January 1, 2021.

DMV indicates that 373 sets of plates are currently issued. It is assumed these sets will be renewed and an additional 50 new sets of numeric plates are will be issued in FY21. The changes in the bill reduce annual revenue for the HTF by \$25,168 and the DMV Cash fund by \$212 and increase revenue for UNMC by an estimated \$12,940. The impact is half of this amount in FY21 due to the effective date.

One License Plate Vehicles: Current law provides that one license plate may be issued for vehicles which are not equipped with a bracket on the front to display a plate. The annual fee is \$100. The bill reduces the fee to \$50. Fees are deposited in the HTF. Based upon the current issuance of 2,708 plates, the reduction in the fee decreases revenue to the HTF by \$135,400 in FY20 and each year thereafter.

Special Interest Organizational License Plates: The bill changes the allocation of the \$70 fee for a specialty license plate beginning January 1, 2021. Currently \$10.50 (15%) of the fee for a specialty plate is allocated to the DMV Cash Fund and \$59.50 (85%) is allocated to the HTF. The bill provides for \$42 (60%) to be allocated to the DMV Cash Fund and \$28 (40%) to the HTF. The estimated annual change in allocation is a revenue increase of \$338,566 for the DMV Cash Fund and a like decrease in revenue for the HTF beginning in FY22. The impact is half of this amount in FY21 due to the effective date.

Personalized Message Plates: The bill changes the allocation of the \$40 fee for a personalized license plate beginning January 1, 2021. Currently \$30 (75%) of the fee for a specialty plate is allocated to the DMV Cash Fund and \$10 (25%) is allocated to the HTF. The bill provides for \$24 (60%) to be allocated to the DMV Cash Fund and \$16 (40%) to the HTF. The estimated annual fiscal impact of the change is a revenue decrease of \$311,275 for the DMV Cash Fund and a like increase in revenue for the HTF beginning in FY22. The impact is half of this amount in FY21 due to the effective date.

Cornhusker Spirit Plates: The bill changes the allocation of the \$70 fee for a spirit plate beginning January 1, 2021. Currently \$30 (43%) of the fee for a spirit plate is allocated to the DMV Cash Fund and \$40 (57%) is allocated to the HTF. The bill provides for \$42 (60%) to be allocated to the DMV Cash Fund and \$28 (40%) to the HTF. The estimated annual fiscal impact of the change is a revenue increase of \$36,807 for the DMV Cash Fund and a like decrease in revenue for the HTF beginning in FY22. The impact is half of this amount in FY21 due to the effective date.

Breast Cancer Awareness Plates: The bill establishes a new \$5 initial and renewal fee for persons applying for alphanumeric Breast Cancer Awareness plates beginning January 1, 2021. The fee is credited to the UNMC for the breast cancer navigator program. Based upon the issuance of an estimated 3,660 sets of alphanumeric plates, increased annual revenue for the UNMC will be \$18,300. The impact is half of this amount in FY21 due to the effective date.

LB 356 also changes the allocation of the \$40 fee for a personalized Breast Cancer Awareness plate beginning in FY2019-20. Current law allocates \$30 (75%) to the DMV Cash Fund and \$10 (25%) to the HTF. LB 356 changes the allocation to \$10 (25%) to the DMV Cash Fund and \$30 (75%) to UNMC for the breast cancer navigator program. This decreases annual revenue to the DMV Cash Fund by \$10,257 and the HTF by \$5,128 and increases revenue to the UNMC by \$15,385. The impact is 75% of this amount in FY20 due to the effective date.

Wildlife Conservation Plates: The bill, as amended, includes some of the provisions of LB 691 regarding Ornate Box Turtle license plates and LB 128 regarding Wildlife Conservation plates. LB 356 provides for the issuance of Wildlife Conservation license plates beginning on January 1, 2021. There may be three designs depicting sandhill cranes, bighorn sheep and ornate box turtles. The plates may be either numerical or personalized message plates. Applicants for numerical plates must pay an additional initial and renewal fee of \$5 which is deposited into the Wildlife Conservation Fund (WCF). Applicants for message plates pay an annual \$40 plate fee of which 75% is deposited in the WCF and 25% accrues to the DMV Cash Fund.

All applicants for plates also pay the regular per plate fee, which is capped at \$3.50 by current statute. If the manufacturing cost of the plates exceeds the amount charged as a regular plate fee, then the difference between the manufacturing costs and the amount charged is credited to the HTF instead of the WCF. The bill also has language providing for the plates to be designed to limit the manufacturing cost to equal to or less than the amount charged for the plates.

DMV Expenditures: LB 356 increases expenditures of the DMV in FY2020-21 to modify the Vehicle Titling and Registration and plate management computer systems to accommodate the new Wildlife Conservation plates. The department indicates it can handle the estimated 80 hours of programming and testing with existing staff and resources.

It is estimated there may be about 3,000 sets of Wildlife Conservation plates initially sold based upon experience with other specialty license plates. Using this estimate, it is assumed half of this number (1,500) will apply in the initial fiscal year. It is also assumed that 70% of the plates issued will be numerical and 30% will be personalized.

Assuming the manufacturing cost is equal to the price charged for a plate, then expenditures by the HTF and revenue received by the fund from plate charges will equal a maximum of \$10,500 (\$7.00/set x 1,500 sets) in FY2020-21 and double this amount in FY22 when an estimated 3,000 plates are manufactured. If the manufacturing expense is higher than the amount charged for a regular plate, then the difference between the manufacturing costs and the amount charged is credited to the HTF instead of the Wildlife Conservation Fund.

Revenues: Increased revenue from the \$5 annual fee for a Wildlife Conservation numerical plate and \$40 fee for a personalized plate will be deposited in the DMV Cash Fund and the WCF. The estimated revenue assuming 1,500 sets of plates are applied for in FY2020-21 and an additional 3,000 sets are applied for in FY2021-22 is as shown on the following table:

<u>TYPE OF PLATE</u>	Fee	Est. # of Sets	Revenue 2020-21	Revenue 2021-22
FY21				
Numerical Plate - WCF	\$5.00	1,050	\$5,250	\$5,250
Personalized Plate - DMV CF	\$10.00	450	\$4,500	\$4,500
Personalized Plate – WCF	\$30.00	450	\$13,500	\$13,500
FY22				
Numerical Plate - WCF	\$5.00	2,100		\$10,500
Personalized Plate - DMV CF	\$10.00	900		\$9,000
Personalized Plate – WCF	\$30.00	900		\$27,000
Total Est. Revenue			\$23,250	\$69,750

Prostate Cancer Awareness Plates: The bill, as amended, includes LB 215 which provides for the issuance of Prostate Cancer Awareness plates beginning on January 1, 2021. The plates may be either numerical or personalized message plates. Applicants for numerical plates must pay an additional initial and renewal fee of \$5 which is credited to UNMC for the Nebraska Prostate Cancer Research Program. Applicants for message plates pay an annual \$40 plate fee of which 75% is credited to UNMC and 25% accrues to the DMV Cash Fund.

All applicants for plates also pay the regular per plate fee, which is capped at \$3.50 by current statute. The bill contains language providing for the plates to be designed to limit the manufacturing cost to equal to or less than the amount charged for the plates.

DMV Expenditures: The bill increases expenditures of the DMV in FY2020-21 to modify the Vehicle Titling and Registration and plate management computer systems to accommodate the new Prostate Cancer Awareness plates. The department indicates it can handle the estimated 80 hours of programming and testing with existing staff and resources.

DMV estimates there may be about 1,000 sets of Prostate Cancer Awareness plates sold in the first two years based upon their experience with other specialty license plates. Using this estimate, it is assumed half of this number (500) will apply in the initial fiscal year. It is also assumed that 70% of the plates issued will be numerical and 30% will be personalized.

Assuming the manufacturing cost is equal to the price charged for a plate, then expenditures by the HTF and revenue received by the fund from plate charges will equal a maximum of \$3,500 (\$7.00/set x 500 sets) in FY2020-21 and double this amount in FY22 when an estimated 1,000 plates are manufactured.

Revenues: Increased revenue from the \$5 annual fee for a numerical plate and the \$40 fee for a personalized Prostate Cancer Awareness plate will be allocated to the DMV Cash Fund and UNMC. The estimated revenue assuming 500 sets of plates are applied for in FY2020-21 and 1,000 sets are applied for in FY2021-22 is as shown on the following table:

TYPE OF PLATE	Fee	Est. # of Sets	Revenue 2020-21	Revenue 2021-22
FY21				
Numerical Plate - UNMC	\$5.00	350	\$1,750	\$1,750
Personalized Plate - DMV CF	\$10.00	150	\$1,500	\$1,500
Personalized Plate – UNMC	\$30.00	150	\$4,500	\$4,500
FY22				
Numerical Plate - UNMC	\$5.00	700		\$3,500
Personalized Plate - DMV CF	\$10.00	300		\$3,000
Personalized Plate – UNMC	\$30.00	300		\$9,000
Total Est. Revenue			\$7,750	\$23,250

Continued Issuance of Plates: LB 356 provides for the DMV to cease to issue some license plates when the number issued within any prior two-year consecutive period is less than 250. The plates will be eliminated beginning in the next license plate issuance cycle. The plates which are included under these provisions are: Military Honor; Cornhusker Spirit; Mountain Lion Conservation; Breast Cancer Awareness; Choose Life; Native American Cultural Awareness and History; Wildlife Conservation; Prostate Cancer Awareness; and, Sammy’s Superheroes. This requirement may reduce revenue for certain entities in the future, if the interest in a plate is not sufficient to meet the issuance requirement.

Summary of Revenue Changes: The following table summarizes the estimated changes in revenue for various entities pursuant to the bill.

FY2019-20 TYPE OF PLATE	Highway Trust Fund*	DMV Cash Fund	UNMC Breast Cancer	Total Change
One Plate Per Vehicle	-135,400			-135,400
Breast Cancer Awareness Plates	-3,846	-7,693	11,539	0
Total Change	-\$139,246	-\$7,693	\$11,539	-\$135,400

FY2020-21 TYPE OF PLATE	Highway Trust Fund*	DMV Cash Fund	Wildlife Conservation Fund	UNMC Breast Cancer	UNMC Prostate Cancer	UNMC Pediatric Cancer	Total Change
One Plate Per Vehicle	-135,400						-135,400
Sammy's Superheroes Plates	-12,584	-106				6,470	-6,220
Organizational Plates	-169,283	169,283					0
Personalized Message Plates	155,638	-155,638					0
Cornhusker Spirit Plates	-18,404	18,404					0
Breast Cancer Awareness Plates	-5,128	-10,257		24,534			9,149
Wildlife Conservation Plates		4,500	18,750				23,250
Prostate Awareness Plates		2,250			9,375		11,625
Total Change in Revenue	-\$185,161	\$28,436	\$18,750	\$24,534	\$9,375	\$6,470	-\$97,596

FY2021-22 TYPE OF PLATE	Highway Trust Fund*	DMV Cash Fund	Wildlife Conservation Fund	UNMC Breast Cancer	UNMC Prostate Cancer	UNMC Pediatric Cancer	Total Change
One Plate Per Vehicle	-135,400						-135,400
Sammy's Superheroes Plates	-25,168	-212				12,940	-12,440
Organizational Plates	-338,566	338,566					0
Personalized Message Plates	311,275	-311,275					0
Cornhusker Spirit Plates	-36,807	36,807					0
Breast Cancer Awareness Plates	-5,128	-10,257		33,685			18,300
Wildlife Conservation Plates		13,500	56,250				69,750
Prostate Awareness Plates		4,500			18,750		23,250
Total Change in Revenue	-\$229,794	\$71,629	\$56,250	\$33,685	\$18,750	\$12,940	-\$36,540

*The Highway Trust Fund is distributed to the Highway Cash Fund (53 1/3%) and to cities/counties (46 2/3%). The estimated fiscal impact for the Highway Cash Fund in the Department of Transportation is decreased revenue of \$74,260 in FY20, \$98,746 in FY21 and \$122,549 in FY22. Cities/counties will have decreased revenue of \$64,986 in FY20, \$86,415 in FY21 and \$107,245 in FY22.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 356	AM: 1167	AGENCY/POLT. SUB: Nebraska Department of Motor Vehicles
REVIEWED BY: Lucas Martin	DATE: 4/12/2019	PHONE: (402) 471-4181
COMMENTS: No reason to disagree with the Department of Motor Vehicles' fiscal impact assessment.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 356	AM: 1167	AGENCY/POLT. SUB: Nebraska Game and Parks Commission
REVIEWED BY: Lucas Martin	DATE: 4/11/2019	PHONE: (402) 471-4181
COMMENTS: The Game and Parks Commission's assessment of fiscal impact seems reasonable given the assumptions used.		

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

LB: 356

AM: 1167

AGENCY/POLT. SUB: University of Nebraska

REVIEWED BY: Lucas Martin

DATE: 4/15/2019

PHONE: (402) 471-4181

COMMENTS: No reason to disagree with the University of Nebraska's assertion of nominal impact.

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2019

LB⁽¹⁾ 356 AM 1167

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore Date Prepared: ⁽⁴⁾ April 12, 2019 Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	32,050
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	(32,050)
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB356 AM 1167 has fiscal impact from the following sections:

Section 8 changes the allocation for Organizational plates on January 1, 2021 from 85% Highway Trust and 15% DMV Cash Fund to 40% Highway Trust and 60% to DMV Cash Fund. For FY 20-21 this amount will be an increase to the DMV Cash Fund and a decrease to the Highway Trust of \$169,283. Ongoing, the annual projected increase to the DMV Cash Fund will be \$338,565, with a corresponding annual decrease to the Highway Trust.

Section 9 changes the allocation of Personalized Standard Message Plates from 75% DMV Cash Fund and 25% Highway Trust to 60% DMV Cash Fund and 40% Highway Trust. For FY 20-21 this amount will be an increase to the Highway Trust, and a decrease to the DMV Cash Fund of \$155,636. Ongoing, the annual projected increase to the Highway Trust will be \$311,272, with a corresponding annual decrease to the DMV Cash Fund.

Section 12 changes the allocation of Cornhusker Spirit Plates from 57% Highway Trust and 43% DMV Cash Fund to 40% Highway Trust and 60% DMV Cash Fund. For FY 20-21 this amount will be an increase to the DMV Cash Fund and a decrease to the Highway Trust of \$18,403. Ongoing, the annual projected increase to the DMV Cash Fund will be \$36,806, with a corresponding annual decrease to the Highway Trust.

A summary by the applicable sections is listed below:

<u>FY20-21</u>				
	<u>Section 8</u>	<u>Section 9</u>	<u>Section 12</u>	<u>Net Impact</u>
DMV Cash Fund	169,283	(155,636)	18,403	32,050
Highway Trust	(169,283)	155,636	(18,403)	(32,050)

The net impact for the above sections for FY 20-21 will be an increase to the DMV Cash Fund and a decrease to the Highway Trust of \$32,050.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____

Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

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2019

LB⁽¹⁾ 356 AM1167 Specialty License Plates

FISCAL NOTE

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

Prepared by: ⁽³⁾ Christina Peters Date Prepared: ⁽⁴⁾ 4/10/19 Phone: ⁽⁵⁾ 491-471-5403

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2019-20		FY 2020-21	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	182,000	_____	246,000
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>182,000</u>	<u>_____</u>	<u>246,000</u>

Explanation of Estimate:

The proposed legislation as amended would address issues applied to various specialty plates. Changes in the bill include: introducing three new specialty plates; adjust the fees distribution between the DMV Cash Fund and the Highway Trust Fund; allow DMV to discontinue issuing any specialty plate when the number of registered vehicles obtaining that plate is less than two hundred fifty.

As it pertains to NGPC, the bill would create three new Wildlife Conservation Plates (depicting Sandhill cranes, bighorn sheep and ornate box turtle) that would be offered to vehicle owners in a similar fashion and price structure as the current Mountain Lion Conservation Plates. However, revenues generated from the new plates would be credited to the Game and Parks Commission Wildlife Conservation Fund.

Each design would have two types of plates for issuance. Alphanumeric plates would provide five dollars to the Educational Fund for each plate issued. Personalized plates would cost an additional forty dollars, of which thirty dollars per plate issued would go to the Wildlife Conservation Fund. Applications for the new plates are expected to be available beginning January 1, 2021.

Revenue amounts will depend upon the number of plates issued (# Alphanumeric x \$5, and # Personalized x \$30). These amounts could be reduced if production costs exceed the amount charged.

Based on the recent history of Mountain Lion Conservation Plate sales, assuming a similar interest level in the new plate options and limited shift in design choice, \$246,000 annually could be realized, with approximately \$182,000 in the first FY since it would only have plates available for a partial year. The reported production/sales for 2018 showed approximately 74% of the sales/ordering prior to July.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</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.

2019

LB⁽¹⁾ 356 AM 1167

FISCAL NOTE

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

Prepared by: ⁽³⁾ Michael Justus Date Prepared: ⁽⁴⁾ April 13, 2019 Phone: ⁽⁵⁾ 402-472-7109

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Due to the fact that the revenue would start so late in the fiscal note cycle and the uncertainty of the number of license plates and the corresponding amount of revenue which may be generated, AM 1167 to LB 356 has the potential for positive fiscal impact, but at this time we are unable to estimate it and believe it will only have a nominal impact on the University.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS (NOT FTE)		2019-20 EXPENDITURES	2020-21 EXPENDITURES
	19-20	20-21		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2019

LB⁽¹⁾ 356 AM 1167

FISCAL NOTE

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

Prepared by: ⁽³⁾ Becky Fleming Date Prepared: ⁽⁴⁾ 4/10/19 Phone: ⁽⁵⁾ 402-479-4692

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	(\$74,265)	_____	(\$98,708)
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	(\$74,265)	=====	(\$98,708)

Explanation of Estimate:

LB 356 as amended by AM 1167 revises the language of LB 356 and amends in portions of the provisions of LB 128, LB 215 and LB 691. It provides for standardization of certain plate fees and the distribution of proceeds. The bill also reduces the additional fee for issuance of one license plate from \$100 to \$50.

The chart below shows the sections and the estimated affect on the Highway Trust Fund, including the respective share of NDOT and counties/cities.

	Highway Trust Fund		NDOT Share		Counties/Cities Share	
	FY20	FY21	FY20	FY21	FY20	FY21
Section 6 - One Plate Fee	(135,400)	(135,400)	(72,214)	(72,214)	(63,186)	(63,186)
Section 8 - Organizational Plates	0	(169,283)	0	(90,288)	0	(78,997)
Section 9 - Message Plates	0	155,636	0	83,009	0	72,629
Section 12 - Spirit Plates	0	(18,403)	0	(9,816)	0	(8,588)
Section 17 - Breast Cancer Plates	(3,846)	(5,128)	(2,051)	(2,735)	(1,795)	(2,393)
Section 27 - Sammy's Superheroes	0	(12,495)	0	(6,664)	0	(5,831)
Net						
	(139,246)	(185,073)	(74,265)	(98,708)	(64,981)	(86,366)

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2019-20 EXPENDITURES	2020-21 EXPENDITURES
	19-20	20-21		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____

TOTAL.....

