

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

Updated for amendments adopted through August 3, 2020.

<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	0		442,500	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>0</b>		<b>442,500</b>	

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

This bill, as amended by AM2523, would change provisions relating to workers' compensation for injuries to first responders and frontline state employees. It would provide a means of demonstrating a prima facie case of personal injury. The bill would provide duties for the Critical Incident Stress Management Program (CISM) and the Department of Health and Human Services (HHS). Finally, it would require HHS to reimburse for the cost of resilience training at a rate set by the CISM.

AM2776 adds a sunset date and makes other changes that do not appear to have a significant fiscal impact. AM3294 moves the sunset date back from 2027 to 2028. AM3294 also adds an operative date of July 1, 2021.

AM2734 would change provisions relating to compensation for burial expenses under the Nebraska Workers' Compensation Act. The amendment changes the amount to \$11,000 from the amount in current law of \$10,000. It also adds that beginning in 2023, the Workers' Compensation Court shall annually adjust the dollar limitation as specified in AM2734. Any adjustment is effective on July 1. AM2734 is the same as AM2648 to LB448.

HHS notes the following regarding this bill, as amended by AM2734 and AM2776: The agency estimates there are about 17,700 first responders subject to resilience training reimbursement. HHS notes that it is not clear if frontline state employees are intended to be included in resilience training reimbursement. The bill requires the CISM team to establish a reimbursement rate. Because no rate has been established, HHS assumes a range of \$25 to \$100 for annual resilience training reimbursement, which results in a total cost of \$442,500 to \$1,770,000. HHS also will have additional costs in developing resilience training guidelines. The agency estimates the cost at \$3,680 and they plan to absorb this cost. See the agency response attached for additional details not included in this fiscal note.

The amount in the boxes at the top of this fiscal note reflect the amount that was appropriated in LB963A, rather than the range in costs estimated by HHS for resilience training reimbursement.

Since AM3294 adds an operative date of July 1, 2021, the "A" bill was amended to remove the FY2020-21 appropriation.

The Workers' Compensation Court estimates no fiscal impact from AM2523, AM2734, or AM2776.

DAS Risk Management (DAS) notes that there may be additional claims and payments under AM2523, but this amount is not known.

DAS notes there is a cost for AM2734 (burial expenses under the Workers' Compensation Act), but the amount is unknown at this time. The state's workers' compensation program is funded by annual assessments against all agencies, boards and commissions, the university, and state colleges. Any increase in costs could increase the amount assessed against such entities.

The City of Lincoln estimates a minimal fiscal impact from AM2523.

The City of Omaha states that the bill would have a significant fiscal impact, but the amount is hard to estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2523</b>	AGENCY/POLT. SUB: <b>Nebraska Workers Compensation Court (037)</b>
REVIEWED BY: Joe Wilcox	DATE: 3/02/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Workers Compensation Court estimate of No Fiscal impact to the Agency from LB 963, as amended by the Business and Labor Committee Amendment – AM 2523.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2734 and AM 2776</b>	AGENCY/POLT. SUB: <b>Nebraska Workers Compensation Court (037)</b>
REVIEWED BY: Joe Wilcox	DATE: 3/10/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Workers Compensation Court estimate of No direct impact to Agency Operations from LB 963, as amended by AM 2734 and AM 2776.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2523</b>	AGENCY/POLT. SUB: <b>Nebraska Department of Administrative Services Risk Management Division (065)</b>
REVIEWED BY: Joe Wilcox	DATE: 3/02/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Department of Administrative Services (DAS) Risk Management Division estimate of potential, but Indeterminate Fiscal impact to the Agency or the State from LB 963, as amended by the Business and Labor Committee Amendment – AM 2523.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2734 and AM 2776</b>	AGENCY/POLT. SUB: <b>Department of Administrative Services (065)</b>
REVIEWED BY: Joe Wilcox	DATE: 3/11/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Department of Administrative Services estimate of potential, but Undetermined Fiscal Impact to the Agency from LB 963, as amended by AM 2734 and AM 2776.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2734 and AM 2776</b>	AGENCY/POLT. SUB: <b>Department of Health and Human Services (025)</b>
REVIEWED BY: Joe Wilcox	DATE: 03/12/2020	PHONE: (402) 471-4178
COMMENTS: Though the agency fiscal note presents a broad range of potential costs, there is no basis to dispute the Department of Health and human Services (DHHS) estimate of potential Fiscal impact to the Agency from LB 963, as amended by AM 2734 and AM 2776.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM: 2523</b>	AGENCY/POLT. SUB: <b>City of Lincoln</b>
REVIEWED BY: Joe Wilcox	DATE: 3/02/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the City of Lincoln estimate of "Minimal" Fiscal impact to the City from LB 963, as amended by the Business and Labor Committee Amendment – AM 2523.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 963</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>City of Omaha</b>
REVIEWED BY: Joe Wilcox	DATE: 01/28/2020	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the City of Omaha estimate of potential, but Indeterminate Fiscal Impact to the City from LB 963.		

**LB<sup>(1)</sup> 963**  
**AM2734 AM2776**

**FISCAL NOTE**

**2020**

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

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) Mike Michalski

Date Prepared 3-6-2020

Phone: (5) 471-6719

	<u>FY 2020-2021</u>		<u>FY 2021-2022</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>	\$442,500 -		\$442,500 -	
	\$1,770,000		\$1,770,000	
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$442,500 -		\$442,500 -	
	\$1,770,000		\$1,770,000	

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

**Explanation of Estimate:**

LB 963, as amended by AM2734 and AM2776, establishes qualifications for first responders and frontline state employees in order to be eligible for worker's compensation due to mental injury and/or illness incurred as a result of trauma experienced on the job. One of these requirements is that the employee must have participated in resilience training annually prior to the incident in order to qualify for worker's compensation. Should the employer not provide or reimburse the employee with resilience training, then the Department of Health and Human Services is to reimburse the cost at a rate set by the Critical Incident Stress Management Program (CISM).

The definition given by statute for a first responder is a sheriff, deputy sheriff, police officer, Nebraska State Patrol officer, a volunteer or paid firefighter, or a volunteer or paid emergency medical care worker licensed in Nebraska. There are currently 6,700 emergency medical care workers licensed in Nebraska. The estimated number of law enforcement officers is around 8,000. According to FEMA's 2019 National Fire Department Registry Summary, there are 391 registered fire departments in Nebraska with 96.2% of personnel being volunteer or mostly volunteer. Also, according to statistics, there are approximately 1.5 firefighters per 1,000 persons in Nebraska. Based on a population of 2,000,000 the estimate would be 3,000 firefighters in Nebraska. Therefore, the potential number of first responders subject to resilience training reimbursement are approximately 17,700. It is unclear if LB 963 is intended to include frontline state employees in the reimbursement of training.

LB 963 requires the CISM team to establish the reimbursement rate. Since the reimbursement rate is unknown, this estimate assumes a range of \$25 to \$100 reimbursement for annual resilience training. The range of total impact due to reimbursement is estimated to cost between \$442,500 to \$1,770,000 per year. The source of funding is not indicated by LB 963, therefore the estimated cost is being listed under General Funds. It is anticipated the funding would be included as part of Program 514 – Health Aid.

DHHS will incur additional cost to develop guidelines for resilience training and set an annual limit on the hours or quantity of resilience training required for reimbursement. The CISM program is managed by the CISM Council as well as the Interagency Management Committee. The council and committee are composed of DHHS, State Fire Marshal's office, the Superintendent of Law Enforcement and Public Safety and the Adjutant General as members. LB 963 would require the council and committee to meet several times in order to develop regulations and standards. DHHS would absorb the costs of members representing DHHS.

The estimated cost to develop guidelines, set annual limits on required training and set the reimbursement rate for applicable employees is estimated as the following:

Title	Hours	Hourly Cost	Absorbed Cost
Director	4	74.28	\$ 297
Deputy Director	4	53.48	\$ 214
Administrator I	4	30.82	\$ 123
Program Specialist	8	22.52	\$ 180
Program Analyst	16	21.91	\$ 351
Attorney III	30	33.82	\$ 1,015
<b>Subtotal Staff Cost</b>			
	66		\$ 2,180
Council and Committee Meeting cost each			\$ 1,500
<b>Total Absorbed Costs</b>			\$ 3,680

**MAJOR OBJECTS OF EXPENDITURE**

PERSONAL SERVICES: POSITION TITLE	NUMBER OF POSITIONS		2020-2021	2021-2022
	20-21	21-22	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....			\$442,500 -	\$442,500 -
			\$1,770,000	\$1,770,000
Capital Improvements.....				
<b>TOTAL.....</b>			\$442,500 -	\$442,500 -
			\$1,770,000	\$1,770,000

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

**2020**

**LB<sup>(1)</sup> 963, AM2523**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Workers' Compensation Court

Prepared by: <sup>(3)</sup> Jill Gradwohl Schroeder Date Prepared: <sup>(4)</sup> February 25, 2020 Phone: <sup>(5)</sup> 402.471.3602

**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	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB 963, **AM2523** is not expected to have a direct fiscal impact upon the operations of the Nebraska Workers' Compensation Court.

**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.....	_____	_____	_____	_____

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

**2020**

**LB<sup>(1)</sup> 963, AM2734 & 2776**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Workers' Compensation Court

Prepared by: <sup>(3)</sup> Jill Gradwohl Schroeder Date Prepared: <sup>(4)</sup> March 10, 2020 Phone: <sup>(5)</sup> 402.471.3602

**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	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB **963, AM 2734 & AM 2776** are not expected to have a direct fiscal impact upon the operations of the Nebraska Workers' Compensation Court.

**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.....	_____	_____	_____	_____

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

**2020**

**LB<sup>(1)</sup> 963 AM 2523**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Dept. of Administrative Services (DAS) – Risk Management Division

Prepared by: <sup>(3)</sup> Allen D. Simpson Date Prepared: <sup>(4)</sup> 2/21/2020 Phone: <sup>(5)</sup> (402)471-4436

**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	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See Below</u>	<u>_____</u>	<u>See Below</u>	<u>_____</u>

**Explanation of Estimate:**

LB 963, AM 2523 changes how a first responder or front line state employee can qualify for a mental injury or mental illness. The proposal requires that the medical causation between the mental injury or illness and the employment conditions be established by a mental health professional as defined in the bill.

The bill, as amended, outlines how first responders may establish prima facie evidence that such mental injury or illness was actually caused by their employment, which includes (1) providing evidence of mental health examination before onset of the mental injury or illness; (2) the ability of a mental health professional to provide testimony or an affidavit stating the first responder suffers from a mental injury or illness caused by one or more events or a series of events which cumulatively produced the mental injury or illness; (3) evidence that events or series of events arose out of and in the course of employment; and (4) evidence of participation in resilience training as detailed in the bill.

By providing a way to establish prima facie evidence of a mental injury or mental illness caused by the employment, it is foreseeable that there may be additional claims and payments. However, the amount of additional claims and payments is difficult to determine.

**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.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____



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

2020

LB<sup>(1)</sup> 963 AM 2734 AM 2776

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Dept. of Administrative Services (DAS) – Risk Management Division

Prepared by: <sup>(3)</sup> Allen D. Simpson Date Prepared: <sup>(4)</sup> 3/6/2020 Phone: <sup>(5)</sup> (402)471-4436

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2020-21		FY 2021-22	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See Below</u>	<u>_____</u>	<u>See Below</u>	<u>_____</u>

Explanation of Estimate:

LB 963, as amended by AM 2523 and AM 2776 changes how a first responder or front line state employee can qualify for a mental injury or mental illness. The bill requires that the medical causation between the mental injury or illness and the employment conditions be established by a mental health professional as defined in the bill. AM 2776 provides that to qualify as a mental health professional, a mental health practitioner under the Mental Health Practice Act must be licensed as an independent mental health practitioner.

The bill as amended, outlines how first responders, only until January 1, 2027, may establish prima facie evidence that such mental injury or illness was actually caused by their employment, which includes (1) providing evidence of mental health examination before onset of the mental injury or illness; (2) providing testimony or an affidavit of a mental health professional stating the first responder suffers from a mental injury or illness caused by one or more events or a series of events which cumulatively produced the mental injury or illness; (3) evidence that events or series of events arose out of and in the course of employment; and (4) evidence of participation in resilience training as detailed in the bill.

By providing a way to establish prima facie evidence of a mental injury or mental illness caused by the employment, it is foreseeable that there may be additional claims and payments. However, the amount of additional claims and payments is difficult to determine.

AM 2734 incorporates a proposal related to burial expenses upon the death of an employee due to work-related injury or illness by increasing the current maximum limit of \$10,000 to \$11,000. Beginning in 2023, the Nebraska Workers' Compensation Court shall annually adjust the dollar limitation in this subsection to be no less than 1% and no more than 2.75%, as determined, with such increase being effective on July 1<sup>st</sup> of each calendar year. If such amount is not a multiple of \$100 it is to be rounded to the nearest multiple of \$100.

There is a fiscal impact due to the proposed increase from \$10,000 to \$11,000 and the annual percentage increase starting on July 1, 2023.

The DAS Risk Management Workers Compensation program is a revolving fund program and is funded by an annual assessment that includes all agencies, boards and commissions, the University and State Colleges. Any increase in costs could increase the amount assessed and a request for additional revolving fund appropriation.

The bill creates a fiscal impact, however the exact fiscal impact is unknown at this time.

**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.....			_____	_____
TOTAL.....			_____	_____

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

**2020**

**LB<sup>(1)</sup> 963 AM2523**

**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> 2/27/20 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:

Minimal Impact.

**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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

**2020**

**LB<sup>(1)</sup> 963** \_\_\_\_\_

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Tyler Leimer \_\_\_\_\_ Date Prepared: <sup>(4)</sup> 1/28/2020 \_\_\_\_\_ Phone: <sup>(5)</sup> 402-444-4514 \_\_\_\_\_

**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: LB 963 would have a significant impact to the City of Omaha but the amount is hard to measure.

**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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>