

Revised per AM2640

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$232,013		\$91,130	
CASH FUNDS	\$250,000	\$250,000	\$75,000	\$75,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 1204 was amended by AM2640 on General File. AM2640 contains the original versions of LB 1204, LB 981, and LB 1000 and a modified version of LB 1296. The details of AM2640 are discussed below.

*Incorporates Provisions of LB 1204*

This aspect of the amendment would add the definition of “rickhouse” to the Nebraska Liquor Control Act. Rickhouse would mean an offsite bonded warehouse which is kept and maintained for the purpose of storing spirits in barrels for aging in order to impart flavor from the barrel into the spirits.

This aspect of the amendment would also add that a holder of a manufacturer’s license to manufacture spirits and a holder of a microdistillery license could operate a rickhouse that meets the requirements for a distilled spirit plant pursuant to 26 U.S.C. 5178, as such section existed on January 1, 2024, if the manufacturer/licensee receives authorization from the Nebraska Liquor Control Commission (NLCC) and notifies the NLCC of the location of the rickhouse in a manner prescribed by the NLCC.

*Incorporates Provisions of LB 981*

This aspect of the amendment would make changes under the Nebraska Lottery and Raffle Act so that lotteries and raffles with gross proceeds of greater than \$15,000 would be covered under the Act. The gross proceeds of these lotteries and raffles would still be taxed at a rate of 2%.

This aspect of the amendment would also change the Nebraska Small Lottery and Raffle Act so that it applies to lotteries and raffles with gross proceeds not greater than \$15,000 under the Act. This aspect of the amendment would add that any qualifying nonprofit organization may conduct one lottery per calendar month that has gross proceeds not greater than \$15,000 and that any qualifying nonprofit organization could conduct one or more raffles in a calendar month if the total gross proceeds from such raffles do not exceed \$15,000 during the month.

*Incorporates Provisions of LB 1000*

This aspect of the amendment would make changes to provide anonymity for lottery prize winners of \$250,000 or more except upon written authorization of the person.

*Incorporates Provisions of LB 1296 with Modifications*

This aspect of the amendment would amend section 28-1418.01 to add the term “delivery sale” and definition for the term.

This aspect of the amendment would add that a wholesaler or retailer could not purchase or receive for purposes of resale, any cigars, tobacco, electronic nicotine delivery systems, cigarettes, or cigarette material if the manufacturer of such products does not hold any license or certification required by the Tobacco Products Tax Act at the time such products are purchased or received.

This aspect of the amendment would add that a tobacco product manufacturer could not sell or deliver any cigars, tobacco, electronic nicotine delivery systems, cigarettes, or cigarette material to any wholesaler or retailer who, at the time of such sale or delivery, is not the recipient of a valid tobacco license under sections 28-1421 and 28-1422 for the current year to sell such products at wholesale or retail.

This aspect of the amendment would add the need to include an email address for purposes of contacting an applicant regarding local tobacco licenses. Local government clerks or finance departments who grant such a license would need to notify the Tax Commissioner and transmit all application materials received to the Tax Commissioner.

This aspect of the amendment would add to statute that a person who holds the mentioned tobacco license who sells, gives, or furnishes in any way to any consumer in the state, or who willingly allows to be taken from such licensee's place of business by any person, any controlled substance or counterfeit substance, as such terms are defined in section 28-401, shall be, in addition to the penalties provided for in the Uniform Controlled Substance Act, subject to the additional penalty of a revocation and forfeiture of such license at the discretion of the court.

This aspect of the amendment would add to statute that a person could not, by delivery sale, sell, give, or furnish to any person any electronic nicotine delivery system (ENDS). A violation would result in a Class I misdemeanor. Any common carrier that knowingly transports any ENDS in any form for the described person is also guilty of a Class I misdemeanor. The violation for this addition to statute would constitute a deceptive trade practice under the Uniform Deceptive Trade Practices Act. All ENDS in violation of this addition to statute would be subject to seizure, forfeiture, and destruction and would not be purchased or sold in the state. The cost of such seizure, forfeiture, and destruction would be borne by the person from whom the products are seized. There are exceptions detailed in the bill to when these provisions of the bill do not apply.

This aspect of the amendment would add requirements for persons holding the mentioned tobacco license regarding e-liquid containers and regarding the marketing, advertising, selling, or causing to be sold of ENDS.

This aspect of the amendment would make changes to the Tobacco Products Tax Act.

Each manufacturer of ENDS that would be sold at retail in the state, whether directly or through a distributor, wholesaler, retailers, or similar intermediary or intermediaries, would be certified. The application for certification would be made on a form and in a manner prescribed by the Tax Commissioner. The application would be accompanied by a nonrefundable fee equal to \$250 for each type or model of ENDS sold in the state. The Tax Commissioner would issue the certifications to applicants.

Any nonresident manufacturer of ENDS that has not registered to do business in the state as a foreign corporation or business entity would, as a condition precedent to being certified, appoint and continually engage without interruption the services of an agent in the state. The manufacturer would provide the name, address, telephone number, and proof of the appointment and availability of such agent to the Tax Commissioner.

This aspect of the amendment would add certifications to what can be revoked, canceled, suspended, and also restored under the Act. A person whose certification has previously been revoked, canceled, or suspended would pay the Tax Commissioner a fee of \$25 for the issuance of a certification after each revocation, cancellation, or suspension.

Duly authorized agents or employees of the Tax Commissioner could enter any place of business that is certified to determine compliance with the Act.

Any certified person could request a hearing after notice that the Tax Commissioner intends to revoke, cancel, or suspend the certification. The certified manufacturer could appeal the decision of the Tax Commissioner, and the appeal would be in accordance with the Administrative Procedure Act.

The certification fees under this aspect of the amendment would go into the Tobacco Products Administration Cash Fund.

The operative date for this bill is three months after adjournment.

The DOR estimates the following revenue increases to the Tobacco Products Administration Cash Fund as a result of this bill:

- FY 24-25: \$250,000
- FY 25-26: \$75,000
- FY 26-27: \$50,000

The DOR estimates minimal impacts to General Fund revenues as a result of this bill.

There is no basis to disagree with these revenue estimates by the DOR.

The DOR estimates operational costs in the amount of \$355,613 in the first year followed by \$51,230 each year after. This would include leasing two mid-size sedans, travel expenses, and IT costs. 2.0 FTE Revenue Agents are estimated to be needed to add to the staff at DOR to be able to cover added responsibilities to the DOR that are part of the bill. There is no basis to disagree with this estimate, except that revenue into the Cash Fund we estimate to cover some of the expenditures required by the bill. Expenditures are due to the provisions connecting to LB1296. These expenditures are higher than the first fiscal note for LB1296 as the expenditures in that fiscal note did not account for IT responsibilities for communication between local governments and the DOR required by the provisions of the bill. However, the DOR does not assume any salary or benefits increases for FY25-26 and FY26-27 for the additional personnel needed pursuant to this bill's provisions. While the actual salary and health insurance increases for FY25-26 and thereafter are not yet determined, it is important to note that any additional personnel in FY24-25 will have ongoing rising costs associated with salary and health insurance increases, which are normally addressed in the biennial budget process for all bargaining and non-bargaining employees.

The Supreme Court estimates minimal fiscal impact to it as a result of this bill. There is no basis to disagree with this estimate.

The State Treasurer estimates no fiscal impact to it as a result of this bill. There is no basis to disagree with this estimate.

The NLCC estimates no fiscal impact to it as a result of this bill. There is no basis to disagree with this estimate.

The Lancaster County Clerk estimates no fiscal impact to it as a result of this bill.

The Lancaster County Sheriff's Office estimates no fiscal impact to it as a result of this bill.

The City of Lincoln estimates potential, indeterminate costs connected to penalties added under the bill relating to ENDS. In addition, the city estimates a minimal, negative revenue impact as a result of the bill.

The Nebraska Association of County Officials estimates no impact to counties as a result of the bill. There is no basis to disagree with this estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1240	AM: 2640	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jacob Leaver	DATE: 3/4/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Supreme Court's estimate of no fiscal impact as a result of LB 1240 AM 2640.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1240	AM: 2640	AGENCY/POLT. SUB: State Treasurer	
REVIEWED BY:	Jacob Leaver	DATE: 3/4/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the State Treasurer's estimate of no fiscal impact as a result of LB 1240 AM 2640.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1204	AM: 2640	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jacob Leaver	DATE: 3/1/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Liquor Control Commission's estimate of no fiscal impact as a result of LB 1204 AM 2640.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1204	AM: 2460	AGENCY/POLT. SUB: Lancaster County Clerk	
REVIEWED BY:	Jacob Leaver	DATE: 3/1/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Lancaster County Clerk estimated no fiscal impact from LB 1204. <u>Technical Note:</u> It is assumed that the AM 1240 referenced on the fiscal note is to mean AM 2460.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1240	AM: 2640	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Jacob Leaver	DATE: 3/4/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Nebraska Association of County Officials' estimate of no fiscal impact as a result of LB 1240 AM 2640.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1204	AM: 2640	AGENCY/POLT. SUB: City of Lincoln	
REVIEWED BY:	Jacob Leaver	DATE: 3/6/2024	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the City of Lincoln's estimated indeterminable fiscal impact as a result of LB 1204 AM 2640.			

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

2024

LB1204<sup>(1)</sup> AM1240

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Clerk

Prepared by: <sup>(3)</sup> Matt Hansen, County Clerk Date Prepared: <sup>(4)</sup> 3/1/2024 Phone: <sup>(5)</sup> (402) 441-7484

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____



- Attest the applicant will comply with all applicable laws of Nebraska.
- For an applicant located outside the USA, the applicant will identify the importers. The importer will accept liability with the applicant.
- The applicant complies with the requirements of the United States Customs and Border Protection agency.
- A list of each ENDS to be sold.
- Any other information DOR may require administering the Tobacco Products Tax Act.

The application fee is \$250 for each ENDS to be sold. A manufacturer will not cause any ENDS to be sold at retail not included the application without first filing an amended certification and paying the fee. The certification is not transferable and will be continuously valid unless suspended, canceled, or revoked by the Tax Commissioner. A manufacturer who is certified has established sufficient contact for the exercise of personal jurisdiction over any issues under the Tobacco Products Tax Act.

A nonresident manufacturer not registered to do business in Nebraska must appoint an agent in Nebraska authorized to accept service. The manufacturer will provide notice to DOR 30 days prior to termination of an agent and provide proof of no less than five calendar days prior to termination a new agent has been appointed.

Sec 31 – 35. The term certification is added next to license. This is added to sections relating to revoking and restoring licenses, records, and inspections. Also added is a record requirement to be sufficient to identify the manufacturer. The certification fee is remitted to the Tobacco Products Administration Cash Fund.

DOR utilized data on ENDS from other states to make estimations. Assuming approximately 1,000 product applications in the first year, DOR estimated that LB 1204 AM 2640 will have the potential following impact on the Tobacco Products Administration Cash Fund:

Fiscal Year	Tobacco Products Administration Cash Fund
FY2024-25	\$ 250,000
FY2025-26	\$ 75,000
FY2026-27	\$ 50,000

DOR also estimated that there will be minimal impacts on the General fund revenues.

Implementing LB 1204 AM 2640 is projected to incur ongoing operational costs of \$355,613 in the first year, followed by \$51,230 annually thereafter. This includes staffing 2.0 FTE Revenue Agents, leasing two mid-size sedans from the Transportation Service Bureau (TSB), travel expenses, and covering initial software development and maintenance fees. Additionally, approximately 600 hours of internal IT project management will be required, utilizing an in-house Business Systems Analyst.

The operative date for this bill is three months after adjournment.

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

**2024**

**LB<sup>(1)</sup> 1204 AM2640**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Liquor Control Commission

Prepared by: <sup>(3)</sup> LeAnna Prange Date Prepared: <sup>(4)</sup> 3/1/24 Phone: <sup>(5)</sup> 471-4892

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Explanation of Estimate:

No Fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

**2024**

**LB<sup>(1)</sup> 1204, AM 2640**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Jason Walters Date Prepared: <sup>(4)</sup> March 4, 2024 Phone: <sup>(5)</sup> 402-471-2793

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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:

The State Treasurer’s Office doesn’t expect any fiscal impact from LB 1204, AM 2640 to the office.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

**2024**

**LB<sup>(1)</sup> 1204, AM2650**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 3/4/2024 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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:**

LB1204, AM2640 strikes the original bill and adds several new provisions, including ones impacting the Charitable Gaming Lottery and Raffle applicants and relating to the prohibition of the sale electronic nicotine delivery systems in certain situations..

There is expected to be no fiscal impact of LB1204, AM2640.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

**2024**

**LB<sup>(1)</sup> 1204 AM2640**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Liza Alderman Date Prepared: <sup>(4)</sup> 3/1/24 Phone: <sup>(5)</sup> 402-441-8303

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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:**

As the amendment reads currently, Section 16 discusses the penalties for illegal tobacco sales. An unknown cost will be incurred by the Lincoln Police Department in the form of investigative costs, property and evidence costs to process and store evidence of suspected crime prior to court appearance, destruction after court adjudication and records staff hours to process reports associated with these investigations through NIBRS crime reporting requirements. At this time there is no accurate way for us to predict what this financial impact would be as we do not know the extent to which violations may occur.

LB1204 AM2640 defines a “rickhouse” and allows an individual, or entity, that holds a manufacturer’s license for spirits or a microdistillery license to operate rickhouses. The amendment would also change the gross proceeds threshold regarding obtaining a permit for raffles and lotteries from at least \$1,000 to at least \$15,000. The new threshold would have a minimal negative impact on the City. This is due to the loss of permit fees and 5% of gross proceeds the City receives on lotteries or raffles with gross proceeds from \$1,000 to \$14,999.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

2024

LB<sup>(1)</sup> 1204, AM2640

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> 05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe Date Prepared: <sup>(4)</sup> 3/3/2024 Phone: <sup>(5)</sup> 402-326-9215

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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:

Minimal fiscal impact to provide judicial education. No additional resources required.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____