

PREPARED BY: Nikki Swope
 DATE PREPARED: January 12, 2021
 PHONE: 402-471-0042

LB 261

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2021-22 | | FY 2022-23 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | See below | | See below | |

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

LB 261 provides that, in addition to individuals that served during a period of war, active duty armed forces, reserve forces and certain Nebraska National Guard that served that were discharged under honorable conditions be provided a metal marker for the graves of these individuals.

The bill would significantly expand the number of individuals the county could potentially be requested to furnish metal markers for the graves of the service members as described in the bill. However, it is unclear as to exactly how many individuals would qualify as the data is not readily available to the counties. Cost estimates also greatly vary, depending on design and quantity ordered.

The fiscal impact to the counties is unknown. There is no fiscal impact on the state.

| | | | |
|--|-----------------|------------------------------------|--|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 261 | AM: | AGENCY/POLT. SUB: Lancaster County | |
| REVIEWED BY: Ann Linneman | DATE: 1-13-2021 | PHONE: (402) 471-4180 | |
| COMMENTS: No basis to disagree with Lancaster County's assessment of fiscal impact. | | | |

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

2021

LB⁽¹⁾ 261

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County

Prepared by: ⁽³⁾ Richard Ringlein Date Prepared: ⁽⁴⁾ 01/13/2021 Phone: ⁽⁵⁾ 402 441 7361

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2021-22</u> | | <u>FY 2022-23</u> | |
|--------------------|---------------------|----------------|---------------------|----------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | \$30,000 | 0 | \$35,000 | 0 |
| CASH FUNDS | 0 | 0 | 0 | 0 |
| FEDERAL FUNDS | 0 | 0 | 0 | 0 |
| OTHER FUNDS | 0 | 0 | 0 | 0 |
| TOTAL FUNDS | \$30,000 | 0 | \$35,000 | 0 |

Explanation of Estimate:

Metal flag holder/grave markers cost roughly \$18.00 each. Given the large numbers of former National Guard members who were never deployed on active duty in the Vietnam Era and the lack of active duty deployments for National Guard members from that time up until the first Gulf War in 1990; anticipate needing another 1,600 metal flag holders/grave markers annually to meet the possible requirement to supply these items to non-active duty former service members.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2021-22</u> | <u>2022-23</u> |
|-----------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>21-22</u> | <u>22-23</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| Veterans Service Officer | 1 | 1 | \$78,000 | \$79,000 |
| Veterans Service Caseworker | 2 | 2 | \$106,000 | \$107,000 |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | \$184,000 | \$186,000 |

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

2021

LB⁽¹⁾ 261

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/14/2021 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2021-22</u> | | <u>FY 2022-23</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 261 would significantly expand the number of individuals the county could potentially be requested to furnish metal markers for upon an application of the county veterans service committee.

Costs for metal military grave markers will likely cost between \$45 and \$75 each depending on the design and numbers ordered.

If passed, the fiscal impact is unknown because of the unknown quantity of the potential number of graves that might be eligible for a marker. However, that number is sizable.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2021-22</u> | <u>2022-23</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>21-22</u> | <u>22-23</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |