

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	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 80 states the intent to appropriate \$8,000,000 from the General Fund for FY 2023-24 to the Department of Veterans' Affairs for purposes of construction and improvements to the state veteran cemetery system facility in the city of Grand Island. The Department anticipates that 20% of the construction would be completed in FY 2023-24 and the remaining construction to be completed in FY 2024-25. The Department expects the cemetery to be completed by May of 2025.

NOTE: The Department anticipates a need for additional staff for management and on-going maintenance if the appropriation for the construction of the cemetery would be provided.

FY 2024:

The Department anticipates a requirement for 1 FTE for the Cemetery Manager in FY 2024. This FTE would be hired for the last seven months in FY 2024 after the initial ground breaking.

- Personnel costs- \$27,140, Benefits/Employer Taxes-\$9,499 and Operations-\$35,679 for a total cost of \$72,318.

FY 2025:

In addition to the Cemetery Manager, it is anticipated that an additional 5 FTEs would need to be hired in FY 2025. The positions are 3 Maintenance Technicians, 1 Maintenance Specialist and 1 Administrative Technician. The 5 new positions would only be needed for the last two months in FY 2025 after the cemetery is completed in May. These expenditures would be ongoing.

- Personnel costs for all 6 FTE-\$112,797, Benefits/Employer Taxes-\$39,479 and Operations/Equipment- \$58,616 for a total cost of \$210,892.

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

LB: 80 AM: AGENCY/POLT. SUB: Nebraska Department of Veterans Affairs

REVIEWED BY: Ann Linneman DATE: 1-13-2023 PHONE: (402) 471-4180

COMMENTS: Concur with the Department of Veterans Affairs' assessment of fiscal impact. After construction is complete, there would be an ongoing cost to maintain the facility, that is not accounted for in this bill.

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2023

LB⁽¹⁾ 80

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Veterans Affairs (NDVA)

Prepared by: ⁽³⁾ Nicole S Zimmermann Date Prepared: ⁽⁴⁾ 1/9/2023 Phone: ⁽⁵⁾ 531-220-1433

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>8,000,000</u>	<u>0</u>	<u>0</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>
TOTAL FUNDS	<u>8,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate

The \$8,000,000 in general funds would be utilized for the purpose of construction and improvements to the Grand Island State Veteran Cemetery. It is anticipated that 20% of the construction would be completed in FY2023-2024 with a fiscal impact of \$1,627,990 and the remaining \$6,372,010 utilized in FY2024-2025.

The project will require 1 additional FTE in FY2023-2024 and an additional 5 FTEs in FY2024-2025 to operate and maintain the Grand Island State Veteran Cemetery.

Additional PSL would be approximately \$27,140 in FY2023-2024 and \$112,797 in FY2024-2025.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u> </u>	<u> </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>8,000,000</u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>8,000,000</u>	<u> </u>