



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2025 Biennium

Bill information:

HB0081 - Create new state veterans' cemetery (Mitchell, Braxton)

Status: As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
State Special Revenue	\$0	\$160,244	\$157,793	\$160,974
Federal Special Revenue	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
State Special Revenue	\$0	\$0	\$0	\$0
Federal Special Revenue	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: HB 81 approves the addition of a new Veteran's Cemetery in Columbia Falls. Upon passage of this bill, the Department of Military Affairs (DMA), Montana Veteran Affairs Division (MVAD) would apply to the federal Veteran's Administration for a grant to develop the new Veteran's Cemetery. The project would be developed on land owned by DPHHS that was offered for this purpose next to the Columbia Falls Veterans Home.

FISCAL ANALYSIS

Assumptions:

1. The federal funding for the Columbia Falls State Veteran's Cemetery is contingent on the approval of legislation for statutory appropriation needed for operation and maintenance costs.

2. Anticipated revenue is contingent on approval of legislation that would provide an allocation of marijuana funding to MVAD and the Montana State Veterans Cemeteries Program. A request is detailed in HB 2 for this purpose.
3. Upon legislative approval for the funding of operation and maintenance, MVAD can apply for federal funding for 100% of the construction costs. If the federal grant is approved, MVAD will request approval for construction through the LRBP. If legislation is not approved for operation and maintenance, MVAD is not eligible to apply for the federal grant.
4. The Columbia Falls State Veterans Cemetery would operate with 2.00 FTE, 1.00 FTE groundskeeper, and 1.00 FTE cemetery manager. The overall cost for the 2.00 FTE is \$125,245 in FY 2025. The groundskeeper would cost \$63,880. The cemetery manager would cost \$61,365. A 1.5% inflation factor is applied in FY 2026 and FY 2027.
5. The Columbia Falls State Veterans Cemetery would cost \$35,000 in FY 2025, \$35,525 in FY 2026 and \$36,058 in FY 2027 for necessary cemetery maintenance, cemetery tools, safety equipment, and supplies.
6. 17-1-508, MCA, requires analysis of the statutory appropriation relative to the guidance in 17-1-508(3), MCA, to be published in the fiscal note. In reviewing and establishing statutory appropriations, the legislature shall consider the following guidelines.

	<u>YES</u>	<u>NO</u>
a. The money is from a continuing, reliable, and estimable source.	X	
b. The use of the appropriation or the expenditure occurrence is predictable and reliable.	X	
c. The authority exists elsewhere.		X
d. An alternative appropriation method is available, practical, or effective.		X
e. It appropriates state general fund money for purposes other than paying for emergency services.		X
f. The money is used for general purposes.		X
g. The legislature wishes to review expenditure and appropriation levels each biennium.		X
h. An expenditure cap and sunset date are excluded.	X	

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
<u>Fiscal Impact:</u>				
FTE	0.00	2.00	2.00	2.00
<u>Expenditures:</u>				
Personal Services	\$0	\$119,644	\$122,268	\$124,916
Operating Expenses	\$0	\$40,600	\$35,525	\$36,058
Equipment	\$0	\$0	\$0	\$0
TOTAL Expenditures	<u>\$0</u>	<u>\$160,244</u>	<u>\$157,793</u>	<u>\$160,974</u>
<u>Funding of Expenditures:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$160,244	\$157,793	\$160,974
Federal Special Revenue (03)	\$0	\$0	\$0	\$0
TOTAL Funding of Exp.	<u>\$0</u>	<u>\$160,244</u>	<u>\$157,793</u>	<u>\$160,974</u>
<u>Revenues:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$0	\$0	\$0
Federal Special Revenue (03)	\$0	\$0	\$0	\$0
TOTAL Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$0	(\$160,244)	(\$157,793)	(\$160,974)
Federal Special Revenue (03)	\$0	\$0	\$0	\$0

Technical Notes:

1. If legislation is not passed for state special revenue for operation and maintenance costs, MVAD is not eligible to apply for the federal grant for the construction of the Columbia Falls Cemetery.

BM
Sponsor's Initials

1/4/23
Date

[Signature]
Budget Director's Initials

1-2-23
Date