

Revised for AM635, AM930, AM998

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$51,585		\$109,036	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$51,585		\$109,036	

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

LB36 as amended by AM635 would amend LB309, LB459, LB562, LB590, LB480, and LB344 with committee amendments.

AM635

LB309

LB309 as amended by the Natural Resources Committee would do the following:

- Creates the Safe Battery Collection and Recycling Act;
- Sets definitions under the act;
- Sets administration of the act within the Department of Environment and Energy (NDEE);
- Beginning on 1/1/28, restricts producers or retailers from selling, offering for sale, or distributing for sale any covered battery or battery containing product and creates exemptions;
- Beginning on 1/1/29, restricts producers or retailers from selling, offering for sale, or distributing for sale any covered battery or battery containing product and unless properly marked, defines markings;
- Requires battery stewardship organizations (BSOs) under the act to submit battery stewardship plans to NDEE for review and approval by 1/1/27, sets requirements of the plans;
- Creates an amendment process for battery stewardship plans;
- Requires NDEE to approve, conditionally approve, or deny the plan or amendment within 120 days after receipt of the plan;
 - o Creates an appeal process for denial of plans;
- Requires BSOs operating a plan under the act to notify NDEE within 90 days of beginning or ceasing participation within a BSO, or within 90 days of adding or removing a processor or transporter under the approved plan;
- Requires BSOs to pay a fee upon approval of the stewardship plan or on 1/1/27, whichever is later, and on an annual basis. The fee is to be set by NDEE and be sufficient to cover all costs incurred by the department to enforce the act for FY27-28 and each fiscal year thereafter. Through June 30, 2027, NDEE shall use the Waste Reduction and Recycling Incentive Fund to pay all costs incurred by NDEE to implement, administer, and enforce the act. Fees collected under this section are to be remitted to the State Treasurer for credit to the Battery Stewardship Cash Fund;
- Creates requirements for BSOs implementing a battery stewardship plan;
- Creates requirements for BSOs implementing a battery stewardship plan to promote and implement the plan;
- Creates reporting requirements for BSOs starting on 6/1/29 with a report every year after;
- Creates website posting requirements for BSOs;
- Creates an exemption of liability for claims of antitrust laws or laws relating to fraudulent, deceptive, or unfair methods of competition or trade practices arising from conduct that complies with a battery stewardship plan approved under Sec. 4 of the act;
- Clarifies that nothing in the act prevents or prohibits a person from offering or performing a fee-based household collection service or a mail-back service for covered batteries or a recycler located in this state from offering a fee-based battery collection service for covered batteries independently of a BSO and provides conditions;
- Creates requirements for individuals beginning 1/1/2028 for disposal methods and procedures of certain batteries defined under the act;
- Creates criminal and civil penalties for violation of the act;
- Requires NDEE to review and evaluate the studies and assessments carried out by other states, requires NDEE to submit a report of their findings by 5/30/28 to the Natural Resources Committee;

- Creates the Battery Stewardship Cash Fund;
- Allows for NDEE to adopt and promulgate rules and regulations to carry out the act;
- Amends the Waste Reduction and Recycling Incentive Fund to allow for NDEE to pay for the act through FY26-27.

We estimate \$51,585 Waste Reduction and Recycling Incentive funds in FY25-26 and \$109,036 Waste Reduction and Recycling Incentive Funds in FY26-27 for administration of the program. We assume the program will be funded via its own fees beginning in FY27-28.

LB459, AM635, AM998

LB459 as amended by the Natural Resources Committee would do the following:

- Declare findings of the Legislature, establishes the Home Weatherization Clearinghouse within the Department of Environment and Energy (DEE), and establishes the following duties for the clearinghouse:
- Serve as a hub for information about the availability and application of process of and eligibility for grants, loans, or other programs that fund weatherization projects; and
- Assist in coordination efforts by state and local agencies to optimize.

LB459 establishes the primary focus of the clearinghouse the facilitation of funding for whole-home rehabilitation projects and caps administrative costs for public or non-profit entities administering the grants at 10% unless expressly required under relevant program rules and regulations. LB459 as amended requires NDEE to utilize existing staff to carry out the Clearinghouse provisions.

Aside from DEE, other state agencies which administer state and federal funds that could be applied for weatherization purposes include the Department of Economic Development (DED) and the Department of Health and Human Services (DHHS).

DED has the following housing programs which allow weatherization or rehabilitation (which can include weatherization as a part of rehabilitation):

- Affordable Housing Trust Fund (AHTF): A review of AHTF from 1998 – 2022 indicates that approximately \$43M of \$119M awarded has been awarded for projects which entail some form of rehabilitation projects of which weatherization is presumptively a portion of the project. The amount of true weatherization projects is uncategorized and unknown;
- Community Development Block Grant (CDBG), the current Annual Action Plan from DED indicates approximately \$27M in resources available, none of which is used for weatherization projects. This legislation may change distribution going forward;
- Rural Workforce Housing Investment Fund (RWHIF): Funded via transfers from the legislature, the act allows for rehabilitation of which it is presumed that weatherization could be included as part of the rehabilitation process. However funds have not been used for rehabilitation. This legislation may change distribution going forward; and
- Middle Income Workforce Housing Investment Fund (MIWHIF): Funded via transfers from the legislature, the act allows for rehabilitation of which it is presumed that weatherization could be included as part of the rehabilitation process. However funds have not been used for rehabilitation. This legislation may change distribution going forward.

DHHS currently administers portions of the Low Income Housing Energy Assistance Program – Weatherization Assistance Program (LIHEAP - WAP) with DEE, approximately \$6.2M is received under the LIHEAP provisions jointly between the two agencies. The most recent data indicates approximately \$2M - \$3M are awarded per year under WAP, depending upon availability of federal funds. This legislation may change distribution going forward.

Our office does not have a comprehensive list of local funds or non-profit funds available for weatherization purposes.

LB562

LB562 modifies several Nebraska state statutes related to permits and stamps issued by the Nebraska Game and Parks Commission (NGPC) as follows:

- Increases the fees for resident annual motor vehicle park entry permits from \$35 to \$50;
- Adjusts the non-resident annual motor vehicle park entry permit fees from \$60 to instead be double the resident fee;
- Raises the temporary resident motor vehicle park entry permit fees from \$7 to \$10;
- Increases the non-resident temporary motor vehicle park entry permit fees to be twice the resident fee;
- Adjusts the eligibility of landowners for limited elk hunting permits;
- Changes the number of additional mountain sheep permits which may be auctioned from one to two, with the stipulation that the number of additional permits cannot exceed the number of those originally awarded in the random drawing auction;
- Removes outdated electronic permit issuance provisions;
- Allows for county offices, private persons, firms, or corporations acting as a designated permit issuing agent on behalf of NGPC, the ability to collect an issuing fee; and
- Raises the maximum cap from \$15 to \$30 for the cost an aquatic invasive species stamp purchased by owners of motorboats not registered in Nebraska.

The NGPC has indicated that increasing of the fee caps and changing issuing fees will not cause a fiscal impact to the agency; until such time as the NGPC would hold future public hearings and a vote in favor of any fee changes.

LB480

LB480 amends the Water Recreation Act to expand the scope of potential projects under the act. LB480 may shift awards under the act, no fiscal impact.

LB590, AM289

LB590 as amended by AM289 amends Chapter 39 by adding section 30, which allows the Department of Transportation (NDOT) to establish, use, and operate a mitigation or an in-lieu-fee program in accordance with applicable state and federal laws. NDOT may incur costs related to owning of the mitigation bank and ad valorem tax payments to counties related to owning such banks. NDOT anticipates an indeterminable positive fiscal impact as a result of this legislation, no basis to disagree with the agency.

LB36

LB36 amends the Wellhead Protection Act to add a new section requiring certain political subdivisions within the state to notify the controlling entity of a wellhead protection area of any land-use or zoning regulation or building permit within the wellhead protection area and sets terms.

No fiscal impact to the state.

AM930

AM930 creates the Research Excellence Cash Fund within the University of Nebraska, describes eligible uses of the fund. No funding source is created nor duties created. No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 36	AM: 635, 930	AGENCY/POLT. SUB: Department of Transportation	
REVIEWED BY: Joe Massey		DATE: 4/24/2025	PHONE: (402) 471-4181
COMMENTS: The Department of Transportation's assessment of indeterminate fiscal impact from LB 36 as amended by AM 635, 930 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 36	AM: 635, 930	AGENCY/POLT. SUB: Department of Natural Resources	
REVIEWED BY: Joe Massey		DATE: 4/14/2025	PHONE: (402) 471-4181
COMMENTS: Concur with the Department of Natural Resources assessment of no fiscal impact from LB 36 AM 635, 930.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 36	AM: 635, 930	AGENCY/POLT. SUB: : Nebraska Game & Park Commission	
REVIEWED BY: Joe Massey		DATE: 4/14/2025	PHONE: (402) 471-4181
COMMENTS: Nebraska Game & Park Commission's assessment of no net fiscal impact from LB36 AM 635, 930 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 36	AM: 635, 930	AGENCY/POLT. SUB: : Department of Environment and Energy	
REVIEWED BY: Joe Massey		DATE: 4/15/2025	PHONE: (402) 471-4181
COMMENTS: The Department of Environment and Energy's assessment of no net fiscal impact from LB36 AM 635, 930 appears reasonable.			

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2025

LB⁽¹⁾ 36 AM 635 & AM 930

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Natural Resources

Prepared by: ⁽³⁾ Isabella Peterson Date Prepared: ⁽⁴⁾ 04/11/2025 Phone: ⁽⁵⁾ 402-560-2017

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

As it relates to the Department of Natural Resources, LB36 AM635 & AM930 proposes to amend Neb. Rev. Stat. § 46-740, which is a section of the Nebraska Ground Water Management and Protection Act pertaining to groundwater allocations for municipalities and municipal-served and nonmunicipal-served commercial or industrial uses in the fully and overappropriated areas of the state of Nebraska. As originally enacted, section 46-740 created an exemption from allocation restrictions imposed after November 1, 2005, that will apply until January 1, 2026, at which point allocations can be set based on the greater of the applicable permit amount or the greatest annual use during the previous twenty years. The bill seeks to clarify the post-January 1, 2026 allocation for municipalities and commercial or industrial uses and proposes certain reporting requirements.

Implementation of this bill is entirely administrative and does not create any fiscal impact upon the Department of Natural Resources' budget or operations costs.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Benefits.....			<u>0</u>	<u>0</u>
Operating.....			<u>0</u>	<u>0</u>
Travel.....			<u>0</u>	<u>0</u>
Capital outlay.....			<u>0</u>	<u>0</u>
Aid.....			<u>0</u>	<u>0</u>
Capital improvements.....			<u>0</u>	<u>0</u>
TOTAL.....			<u>0</u>	<u>0</u>

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2025

LB⁽¹⁾ 36 AM635 AM930

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Environment and Energy

Prepared by: ⁽³⁾ Kevin Stoner Date Prepared: ⁽⁴⁾ April 14, 2025 Phone: ⁽⁵⁾ 402 471-2186

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>

Explanation of Estimate:

LB 36 AM635 Sections 1-17 adopts the Safe Battery Collection and Recycling Act. This act would require each battery stewardship organization to submit a battery stewardship plan by January 1, 2027 to NDEE for review and approval/denial based upon the requirements in the statute. The battery stewardship organizations must submit a report covering several items to NDEE for review each year starting June 1, 2029. The bill requires the NDEE to prepare an annual report to the legislature assessing other states programs and recommendations for additional legislative additions or revisions. It requires NDEE to put several things on its website including the plans, members covered, brands of covered batteries, and annual reports. The bill requires the battery stewardship organization to pay a fee to NDEE set by NDEE through regulations to cover all costs incurred to administer and enforce the act for fiscal year 2027-28 and each fiscal year thereafter. These funds shall be placed in the Battery Stewardship Fund. Through June 30, 2027, NDEE shall use the Waste Reduction and Recycling Incentive Fund to pay all costs incurred to implement, administer, and enforce the act.

Section 18 establishes the Home Weatherization Clearinghouse within NDEE. The clearinghouse shall serve as the primary contact point for persons applying for grants, loans, or other programs that fund home weatherization projects, whether administered by NDEE, other state or local agencies, nonprofits, or the federal government. NDEE would serve as the coordinator for other state and local agencies administering or applying for such grants, loans, or programs and coordinate efforts to maximize federal dollars. The primary focus would be facilitation of funding for whole-home rehabilitation projects. A whole-home rehabilitation approach is one that analyzes all of the building systems, including the building envelope, heating and cooling systems, electrical system, and electric baseload appliances. The administrative costs for public or nonprofit entities administering such grant programs shall never exceed ten percent of the program costs unless expressly required under the relevant federal, state, or local grant program. The bill states NDEE shall utilize existing staff to carry out this section.

Technical note: Additional administrative responsibilities would require additional staffing or resources to continue to provide weatherization services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 36 AM 635 and AM 930 Provide for notification of certain regulations and permits to controlling entities – Combined

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Game & Park Commission

Prepared by: ⁽³⁾ Kay Mencil Date Prepared: ⁽⁴⁾ April 11, 2025 Phone: ⁽⁵⁾ (402) 471-5189

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

AM 635

Sec. 1-17, 34-35 Includes language that creates the Safe Battery Collection and Recycling Act under the Department of Environment and Energy and establishes definitions under the act.

Sec. 18 establishes the Home Weatherization Clearinghouse within the Department of Environment and Energy (DEE) and establishes duties for the clearinghouse.

Sec. 19 – 23 The proposed legislation would increase the maximum amount the Nebraska Game and Parks Commission could charge for park entry permits and AIS (Aquatic Invasive Species) stamp, reference the park entry permit issue fee, and clarify the number of auction tags for bighorn sheep.

Sec. 24 – 25 expands the projects eligible at Niobrara State Park, Lewis and Clark State Recreation Area, and Lake McConaughy State Recreation Area to use the funds from Water Recreation Fund. The projects must increase recreational opportunity at those locations.

Sec. 26 – 32 The proposed legislation directs the Department of Transportation to create a mitigation bank or in-lieu fee program to provide compensation for the incidental take of threatened or endangered species or their habitat caused by permitted activities.

Sec. 33 Includes language to clarify water allocation among political subdivisions (municipalities and Natural Resource Districts).

AM 930

Sec. 35 Legislation creates the Research and Excellence Cash fund administered by the University of Nebraska.

There is no fiscal impact to the Nebraska Game and Parks.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

LB ⁽¹⁾0036 Provide for notification of certain regulations and permits to controlling entities by counties, cities, and villages under the Wellhead Protection Area Act

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System

Prepared by:⁽³⁾ Anne Barnes

Date Prepared:⁽⁴⁾ 04/15/2025

Phone:⁽⁵⁾ (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0.00	0.00	0.00	0.00
CASH FUNDS	0.00	0.00	0.00	0.00
FEDERAL FUNDS	0.00	0.00	0.00	0.00
OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL FUNDS	0.00	0.00	0.00	0.00

Explanation of Estimate:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025 - 26	2026 - 27
	25 - 26	26 - 27	EXPENDITURES	EXPENDITURES
	0	0		
	0	0		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

LB ⁽¹⁾0036 Provide for notification of certain regulations and permits to controlling entities by counties, cities, and villages under the Wellhead Protection Area Act

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System

Prepared by:⁽³⁾ Anne Barnes

Date Prepared:⁽⁴⁾ 04/15/2025

Phone:⁽⁵⁾ (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

No fiscal impact.

AM930 amends LB 595 into LB36. LB36 now, if passed, would allow investments toward data and data collection research at the University of Nebraska.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025 - 26	2026 - 27
	25 - 26	26 - 27	EXPENDITURES	EXPENDITURES
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

LB⁽¹⁾ 36 AM635 and AM930

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Transportation

Prepared by: ⁽³⁾ Jenessa Boynton

Date Prepared: ⁽⁴⁾ 4/22/2025

Phone: ⁽⁵⁾ 402-479-4691

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	See below		See below	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

Explanation of Estimate:
LB36 AM635 applies to NDOT by allowing the Department of Transportation (NDOT) to establish, use, and operate a mitigation bank or an in-lieu fee program in accordance with applicable state and federal laws. The bill would require the state, local agency, or private party which owns the mitigation bank to pay a sum in lieu of ad valorem taxes lost by the county.

LB36 AM930 creates the Research Excellence Cash Fund administered by the University of Nebraska to support research critical to Nebraska’s economy.

If enacted, LB36 AM635 will have a positive fiscal impact to NDOT by streamlining processes when assessing transportation projects as it relates to threatened and endangered species therefore reducing project delivery time. If NDOT owned a mitigation bank there would be an increase in expense for the ad valorem taxes lost by the county. The total fiscal impact cannot be determined at this time.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				