



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: HB0182: Provide grant funding for senior citizen centers

Primary Sponsor: John Fitzpatrick Status: As Introduced

Included in the Executive Budget Needs to be included in HB 2 Significant Local Gov Impact

Significant Long-Term Impacts Technical Concerns Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>Difference</u>
Expenditures				
General Fund (01)	\$5,032,917	\$180,512	\$183,220	\$185,968
State Special Revenue (02)	\$877,500	\$1,455,000	\$1,455,000	\$1,212,500
Revenues				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$5,000,000	\$0	\$0	\$0
Net Impact	<u>(\$5,032,917)</u>	<u>(\$180,512)</u>	<u>(\$183,220)</u>	<u>(\$185,968)</u>
General Fund Balance				

Description of fiscal impact

HB 182 transfers \$5 million from the general fund to establish a senior center grant program at the Department of Commerce. The department estimates it would require \$732,617 over the next two biennia to administer the program, of which \$150,000 is provided for in the bill.

FISCAL ANALYSIS

Assumptions

Department of Commerce

1. HB 182 transfers \$5 million from the general fund to a state special revenue account administered by the department and appropriates the \$5 million to the department. Three percent of the \$5 million can be used for administrative costs.
2. It is assumed the full \$5 million, less any administrative costs not exceeding 3%, will be awarded as grants to nonprofit corporations.
3. Section 6 sets the maximum grant amount at \$250,000. However, based on the 1:1 match requirement and the limited availability of local funding, it is estimated that the average grant amount will be \$50,000. Assuming the full 3% will be used for admin, reducing the amount available for grants to \$4,850,000, the number of grants awarded would be 97.
4. The bill calls for the department to adopt guidelines, receive proposals, and review applications for the grants. Before disbursing funds the department will verify match and enter into an agreement with each grantee.
5. Given the match requirement, and the time it takes to establish guidelines, request and receive applications, and draft the contracts, it is estimated that the department would award 15% of the grants in FY 2026, 30% in each FY 2027 and FY 2028, and 25% in FY 2029.


6. The department will track the outcomes of the projects making sure all requirements of the grant agreement are satisfied.
7. Based on existing grant programs, the workload required to perform these duties for 97 grant awards would require 1.5 FTE and associated operating costs such as travel, supplies, and overhead. The resulting administrative expenses would be \$182,917 in FY 2026, \$180,512 in FY 2027, \$183,220 in FY 2028, and \$185,968 in FY 2029, for a total of \$732,617 over the next two biennia.
8. The bill provides \$150,000 (3% x \$5 million) for administrative costs. It is assumed the remaining administrative costs would be paid from the general fund.

Fiscal Analysis Table

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
<u>Fiscal Impact</u>				
FTE	1.50	1.50	1.50	1.50
TOTAL Fiscal Impact	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>Expenditures</u>				
Personal Services	\$139,976	\$143,475	\$145,627	\$147,811
Operating Expenses	\$42,941	\$37,037	\$37,593	\$38,157
Transfers	\$5,000,000	\$0	\$0	\$0
Grants	\$727,500	\$1,455,000	\$1,455,000	\$1,212,500
TOTAL Expenditures	<u>\$5,910,417</u>	<u>\$1,635,512</u>	<u>\$1,638,220</u>	<u>\$1,398,468</u>
<u>Funding of Expenditures</u>				
General Fund (01)	\$5,032,917	\$180,512	\$183,220	\$185,968
State Special Revenue (02)	\$877,500	\$1,455,000	\$1,455,000	\$1,212,500
TOTAL Funding of Expenditures	<u>\$5,910,417</u>	<u>\$1,635,512</u>	<u>\$1,638,220</u>	<u>\$1,398,468</u>
<u>Revenues</u>				
State Special Revenue (02)	\$5,000,000	\$0	\$0	\$0
TOTAL Revenues	<u>\$5,000,000</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)	(\$5,032,917)	(\$180,512)	(\$183,220)	(\$185,968)
State Special Revenue (02)	\$4,122,500	(\$1,455,000)	(\$1,455,000)	(\$1,212,500)

Technical Concerns

1. Eligible projects include multi-functional facilities, provided the facility meets the definition of the “senior citizen center” provided in Section 1. However, it is unclear if a facility must be solely a senior citizen center, or if a facility could be shared use with other activities.



 Sponsor's Initials

1/21/25

 Date



 Budget Director's Initials

1/20/2025

 Date



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: HB0087: Revising taxation of lands owned by department of fish, wildlife, and parks

Primary Sponsor: Sherry Essmann Status: As Amended in House Committee

Included in the Executive Budget Needs to be included in HB 2 Significant Local Gov Impact

Significant Long-Term Impacts Technical Concerns Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
Expenditures				
Other	\$1	\$0	\$0	\$0
Revenues				
Other	\$1	\$0	\$0	\$0
Net Impact	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund Balance				

Description of fiscal impact

HB 87 As amended in the House Taxation Committee, clarifies current law regarding the Fish, Wildlife and Parks Department (FWP) land is assessed and taxed as if the land was owned by a private citizen. There is no fiscal impact to the state (or local jurisdictions) from HB 87 as amended.

FISCAL ANALYSIS

Assumptions

Department of Revenue


- Under current law, the Department of Fish, Wildlife and Parks (FWP) pays property tax equivalent for department-owned lands as if it were the taxable property of a private citizen.
- There are certain specific property tax exemptions in current law:
 - FWP land acquired before May 10, 2009, is exempt if FWP owns less than 100 acres in a county, FWP game or bird farms, FWP fish hatcheries, and land acquired for state parks.
 - All department lands purchased after May 10, 2009, are subject to property tax equivalent in each county.
- The intent of HB 87 is to clarify what FWP property is exempt in order to facilitate Department of Revenue (DOR) administration of property tax records, and to clarify appropriate billing of property tax equivalent in each county.
- The changes proposed by HB 87 as amended treat FWP property, for tax equivalent purposes, same as it is under current law.

Department of Fish, Wildlife and Parks

5. The first amendment to HB 87 does not change the FWP properties which are assessed a property tax, nor does it change the amount taxed.
6. Section 2 removes language regarding the FWP's director's ability to contest a property tax assessment by the county. FWP has not contested county property taxes, therefore, removing this language in statute would not have a fiscal impact to the agency.

Fiscal Analysis Table

Department of Revenue				
	FY 2026 Difference	FY 2027 Difference	FY 2028 Difference	FY 2029 Difference
<u>Fiscal Impact</u>				
<u>Expenditures</u>				
Grants	\$1	\$0	\$0	\$0
TOTAL Expenditures	\$1	\$0	\$0	\$0
<u>Funding of Expenditures</u>				
Other	\$1	\$0	\$0	\$0
TOTAL Funding of Expenditures	\$1	\$0	\$0	\$0
<u>Revenues</u>				
Other	\$1	\$0	\$0	\$0
TOTAL Revenues	\$1	\$0	\$0	\$0
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures)</u>				
Other	\$0	\$0	\$0	\$0



 Sponsor's Initials Date



 Budget Director's Initials Date

1/21/2025