SF568 - 0 - Veterans Definition Expanded; Task Force Est.

Chief Author: Foung Hawj

Commitee: Agriculture, Veterans, Broadband, And Rural

Development

Date Completed: 4/1/2025 8:38:25 AM

Agency: Veterans Affairs Dept

State Fiscal Impact	Yes	No
Expenditures	х	
Fee/Departmental Earnings	Х	
Tax Revenue		Х
Information Technology	Х	
Local Fiscal Impact		

Local Fiscal Impact		Х
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This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions shown in the parentheses.

State Cost (Savings)		Biennium Bienniur			ium	
Dollars in Thousands	_	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	_	-	537	416	350	350
Other Misc Special Revenue		-	78	2,231	2,349	2,473
	Total	-	615	2,647	2,699	2,823
	Bien	nial Total		3,262		5,522

Full Time Equivalent Positions (FTE)		Biennium Biennium			ium
	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	-	2	2	2	2
Other Misc Special Revenue	-	1	1	1	1
Total	-	3	3	3	3

LBO Analyst's Comment

I have reviewed this fiscal note for reasonableness of content and consistency with the LBO's Uniform Standards and Procedures.

LBO Signature: Alyssa Holterman Rosas Date: 4/1/2025 8:38:25 AM

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State Cost (Savings) Calculation Details

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions are shown in parentheses.

^{*}Transfers In/Out and Absorbed Costs are only displayed when reported.

State Cost (Savings) = 1-2	State Cost (Savings) = 1-2			Biennium		Biennium	
Dollars in Thousands		FY2025	FY2026	FY2027	FY2028	FY2029	
General Fund		-	537	416	350	350	
Other Misc Special Revenue	,	-	78	2,231	2,349	2,473	
	Total	-	615	2,647	2,699	2,823	
	Bier	nnial Total		3,262		5,522	
1 - Expenditures, Absorbed Costs*, Trans	fers Out*						
General Fund		-	537	416	350	350	
Other Misc Special Revenue		-	78	2,231	2,349	2,473	
	Total	-	615	2,647	2,699	2,823	
	Bier	nnial Total		3,262		5,522	
2 - Revenues, Transfers In*							
General Fund		-	-	-	-	-	
Other Misc Special Revenue	•	-	-	-	-	-	
	Total	-	-	-	-	-	
	Bier	nnial Total		-		-	

Bill Description

Amending Minnesota Statute 2024 section 197.447 to expand the definition of the term veteran; establishing an advisory task force.

Assumptions

<u>Number of Individuals</u>: The MDVA has previously made inquiries with the Federal government regarding numbers of "Special Guerilla Unit (SGU) or irregular forces" participants, as well as the requested assistance regarding establishing verification processes/criteria, with no official documentation returned or verification guidelines provided. According to a 2022 assessment compiled by the Special Guerrilla Units (SGU) and Families of USA, Inc., it is estimated that this proposal applies to <u>approximately 900 SGU participants and 3,500 widows</u> (mainly women) in MN.

<u>Average Age of Individuals</u>: The MDVA assesses that the average age range of "Special Guerilla Unit or irregular forces" participants to be between 68 and 88 years old. This assumes that recruited participants were between the ages of 18-24 upon accession to the SGUs/irregular forces and calculated against the specified participation period of 1961-1975.

"Bow Wave" of Applications for Benefits/Services: Given the average age range of SGU participants and widows, combined with the historical inability to access State Veterans benefits/services, the MDVA projects a significant percentage of benefits/services applications from this newly eligible population over the course of the first two years. Communicating the new access to State Veterans benefits/services to the SGU participants and widows is expected to result in a "bow wave" of benefit/services application submissions that will follow a similar trend line as what resulted upon the establishment of the MDVA Tribal Veteran Service Officer (TVSO) initiative in 2008 with respect to American Indian Veterans in Minnesota.

<u>Proof of Service Verification</u>: As the participants were not part of an officially recognized US government organization, they were never issued any "discharge" documentation. Therefore, the most significant challenge to processing applications for benefits is to verify the applicant's proof of service and characterization of discharge. Lacking the established traditional methods of service verification, and if required to provide verification services, MDVA will have to <u>assume an added administrative burden</u> resulting from additional research or establishing alternative methods/processes to accomplish service verification. Therefore, the MDVA assumes this proposal will require a personnel uplift of one FTE within the Programs and Services Division. Specifically, due to the level of ambiguity regarding lack of background documentation, the MDVA assesses the level of experience, expertise, and responsibilities

to conduct proof of service review and qualification evaluations to be at the supervisory or above level.

<u>Characterization of Discharge Verification</u>: Federal language related to the Characterization of Service tends to align with allowing benefits for individuals "discharged or released from service under conditions other than dishonorable or whose death occurs under conditions other than dishonorable." MDVA will also have to assume an added administrative burden resulting from additional research or establishing alternative methods/processes to accomplish characterization of service verification. If able to derive/develop this process, MDVA assumes this added administrative burden will be shared by the personnel uplift of one FTE within the Programs and Services Division addressed in the previous Proof of Service Verification assumption.

Interpreter Services: This proposal will impose an increased financial burden for the personnel costs associated with the administrative support required to continue to provide a high level of customer service across MDVA facilities and programs. Due to the reported number of participants that cannot read or write (reported at approximately 10%) MDVA estimates an additional personnel uplift of one (1) FTE to address this accommodation.

Veterans Services Division (Claims/Field Operations):

Based on the above "bow wave" assumption the MDVA would expect to establish a "special claims outreach project" to engage the SGU participant community with a significant number (as many as 60%) of the eligible community potentially submitting claims for State Veterans benefits/services. These claims would be largely fielded by the County Veterans Service Officers and the MDVA Field Operations Division representatives. As such, MDVA projects that this additional administrative burden will require a personnel uplif of one (1) FTE at the Senior Claims Representative level, due to the responsibilities of leading a special project to establish outreach to a new group of potentially qualified applicants.

Additionally, the fact that the Veterans Services Division is the Agency lead for proof of service and characterization of discharge verification, the MDVA projects the aforementioned FTE responsible for this verification process will fall within this division. Again, due to the level of ambiguity regarding lack of background documentation, this will be a supervisory or above level position.

Memorial Affairs Division: While previously barring SGU participants or their surviving spouses from interment at a State Veterans Cemetery, the language of the 2025 NDAA provides similar guidance to the Burial Equity Act of 2020, visar-vis individuals naturalized under the Hmong Veterans' Naturalization Act of 2000 that do not meet the Federal definition of Veteran. Therefore, while interment of SGU Participants and surviving spouses/eligible dependents will NOT put federal grant money at risk of recapture, there is a real financial burden that is created by expanding burial eligibility without a matching State appropriations compensation, to include:

<u>Cost of burial</u>: This includes costs for burial plots; headstones, markers, and niche covers; cemetery maintenance; increased burial rates; and the need for more frequent expansion grants to develop additional gravesites. Additionally, MDVA also provides a stipend to local Veterans Service Organizations that provide/facilitate Honor Guard tributes. MDVA projects that the cost to the state for interring an individual not meeting the Federal definition of Veteran is estimated at \$1,528 per interment (includes plot allowance, headstone/marker/niche cover, and Honor Guard tribute stipend).

Impact on burial/utilization rates: Based on the above, MDVA is assuming a starting baseline of 900 SGU participants and 3,500 spouses residing in Minnesota who don't currently qualify as "Veterans" for purposes of burial under federal NCA guidelines. The overall statewide annual utilization rate for burial at our cemeteries was determined to be 0.4% for all MN Veterans meeting the Federal definition (approximately 294,232, per US Dept of Veterans Affairs reporting), encompassing all eras/periods of service. Given that the proposed period of service for SGU participants (1961-1975) equates to the Vietnam-era period of service, that utilization rate is increased to 1.25%, based on the fact that approximately 32% of MN Veterans served during the Vietnam era period of service and that group of Veterans constitute a higher percentage of the annual burial/interments throughout the State Veterans Cemetery system. Finally, the utilization rate is applied against an NCA interment population calculation that assumes 50% of Veterans will be interred with spouses/dependents. This NCA formula therefore assumes an SGU interment population of 1,350 (900 SGU participants and 450 spouses/dependents). Overall, the estimated number of SGU participants/spouses results in an estimate of up to 17 additional burials that could be realized at our cemetery locations statewide on an annual basis.

<u>Infrastructure</u>: The aforementioned increase to the burial/utilization rate also imposes a strain on the existing equipment/maintenance facility infrastructure across the State Veterans Cemetery system, requiring consideration of additional equipment purchases across all locations to accommodate simultaneous interment operations at each site.

Interment at Private Cemeteries: Minnesota Statutes also contain burial benefits/services provisions for individuals

meeting the definition of Veteran under section 197.447 interred at private cemeteries. Therefore, interment of SGU Participants at private cemeteries "within the limits of the state" results in a financial impact created by expanding burial eligibility without a matching State appropriations compensation, to include:

Veterans Benefits Division (State Soldiers Assistance Program) - SSAP:

<u>Number of Projected Participants/Dependents (Baseline)</u>: To accommodate SSAP calculations, the MDVA is equating the currently utilized client categories (Veterans and Surviving Spouse) of FY24 SSAP awards to the baseline population and will therefore use 900 SGU participants and 3,500 surviving spouses/widows as the starting point for calculations.

<u>Utilization Rate</u>: The MDVA projects a proportional 0.35% utilization rate of SSAP benefits/services for the SGU Participant and Surviving Spouse baseline population. This utilization rate was developed through use of a proportional ratio of the FY24 number of Veteran claims (999) balanced against the MN Veteran population of 285,000.

<u>Average SSAP Award Amount</u>: The MDVA projects the average SSAP award amount based on the average FY25 award amount (01 Jul 2025-13 Feb 2025), calculated at \$2,662.

<u>Veterans Programs Division (Homeless & SOAR Programs)</u>: The MDVA projects the impact of this proposed bill on the benefits/services administered by the Veterans Programs Division based on a proportional increase in the number of Minnesota Veterans, or 0.3%, across the appropriations for the benefits/services administered by the Veterans Programs Division.

Veterans Education and Occupational Resources Division:

<u>Veterans Education Benefit (per MN Statutes section 197.75)</u>: While the program is significantly underutilized due to the expanded education benefits introduced by the Federal Post-9/11 GI Bill in 2010 and the Minnesota GI Bill in 2007, the unique circumstances of SGU participants could allow them to receive this \$750 once-in-a-lifetime education benefit stipend. The MDVA projects the number of SGU participants applying for this benefit will be negligible due to average age of SGU participants and the eligibility criteria of having not obtained a Bachelor's degree.

Surviving Spouse/Children Education Benefit (per MN Statutes section 197.75): The MDVA projects that surviving spouses and dependent children of SGU participants could be eligible to receive this annual \$750 education benefit and tuition waivers at public postsecondary education institutions. The MDVA projects the number of surviving spouses and dependent children of SGU participants applying for this benefit will also be negligible due to the likely age of spouses and dependent children and the eligibility criteria of having not obtained a Bachelor's degree.

MN GI Bill (per MN Statutes section 197.791): This proposal has no impact on the administration of the Minnesota GI Bill, as the age range of the SGU Participants and Spouses (widows) places these individuals within the eligibility window of Minnesota Statutes § 135A.52 (Programs and Qualifications), which falls under the Minnesota Office of Higher Education. Furthermore, children of SGU Participants are not eligible for the Minnesota GI Bill, as they must first be "eligible to receive federal education benefits under United States Code, title 38, chapter 33, as amended, or United States Code, title 38, chapter 35" (i.e., the SGU Participant would first have to meet the 38 CFR 3.12(a) Federal definition of Veteran).

<u>Veterans Homes Division</u>: There is currently a six-month waitlist for the MDVA Domiciliary Programs and 15-month waitlist for the Veterans Homes.

<u>Number of Projected Participants/Surviving Spouses (Baseline)</u>: The MDVA will apply the baseline 900 SGU Participants and 3,500 surviving spouses/widows as the starting point for Veterans Homes calculations.

<u>Utilization Rates</u>: Aside from the waitlist timelines, MDVA assumes at 0.3% utilization rate of State Veterans Homes, based on the FY24 utilization rate of the 294,000 MN Veterans against the existing 917 beds (722 skilled nursing and 195 domiciliary) across the eight (8) MN State Veterans Homes. This utilization rate equates to approximately three (3) SGU Participants and 11 surviving spouses/widows.

<u>Cost of Care</u>: As they do not meet the Federal definition of Veteran, SGU participants and/or their surviving spouses will not receive the Federal funding per diem to meet the daily cost of care. Based on an average daily "Cost of Care" assessment of the skilled nursing and domiciliary facilities, MDVA estimates the FY25 daily rate of \$245.50/day for domiciliary care and \$628.57/day for skilled nursing care. Note: MDVA also estimates an average annual rate increase of 7% for domiciliary care and 5.29% for skilled nursing care (based on the past five (5) years).

Resident Maintenance Costs: Resident maintenance costs are the portion of the daily "Cost of Care" provided by the resident or family. These costs are currently estimated at \$74/day for the domiciliary program and \$189/day for skilled nursing care.

<u>Federal Funding "Gap"</u>: Due to the lack of Federal funding (due to SGU Participants and surviving spouses/widows not meeting the federal definition for eligibility), MDVA must cover the difference between the overall Cost of Care and the resident maintenance costs, which results in a funding gap of \$171.85/day for the domiciliary program and \$440.00/day for skilled nursing care.

Task Force

The MDVA assumes the advisory task force will have no more than seven (7) members. It is also assumed that the task force will meet in person, at a rate of at least once per month for the first two years of establishment to account for the establishment of benefits/services within the various programs/systems.

The MDVA assumes that participants of the task force will be compensated per MN Statute 15.059, Subd 3. Participants will receive a \$55 per day compensation for task force activities. Reimbursements may also be given for: mileage, meals, lodging, or childcare, when authorized by the task force under the Commissioner's Plan for members to participate in the meetings. Without knowing the exact location of each member of the advisory committee, it is difficult to estimate the cost for mileage and meals. Using previous fiscal note mileage and meal calculations the MDVA estimates cost to be \$50,000.

MDVA assumes the average cost of parking per day will be \$8.00 and lodging, if applicable, to be \$150. The MDVA also assumes that the average cost for childcare is \$49.63 per day.

It is assumed members be appointed by July 1, 2025, and the appointment will expire two years from the effective date.

- Grave Markers: Per Minnesota Statutes section 197.23, "the Commissioner of Veterans Affairs may provide, within available funds . . . an appropriate marker for the grave of any Veteran". Note that the MDVA is currently facing a "diminishing manufacturing sources (DMS)" situation related to locating a suitable vendor willing to produce the traditional bronze star grave markers provided to Minnesota Veterans interred at private cemeteries (see the related fiscal note for SF0866, which contains the specific background/history and cost projections). As such, the MDVA currently projects the per unit cost of grave markers at \$270.
- Honor Guards: Per Minnesota Statutes section 197.231, "the Commissioner of Veterans Affairs shall pay, within
 available funds and upon request by a local unit of a congressionally chartered Veterans Organization or it auxiliary, up
 to \$50 to the local unit for each time that local unit provides an honor guard detail at the funeral of a deceased Veteran."
- Utilization Rate: The MDVA calculates the costs for benefits/services for SGU Participant interment at private cemeteries based on a projected annual interment rate of 54 SGU participants. This is based on the aforementioned starting baseline of 900 SGU participants calculated against a 6% coefficient of Vietnam era Minnesota Veterans passing on an annual basis (note that Vietnam Veterans constitute 32% of all Minnesota Veterans and are estimated to pass away at double the 3% coefficient rate of all Minnesota Veterans passing on an annual basis).

Expenditure and/or Revenue Formula

The first step in any application process for State Veterans benefits/services are the proof of service and characterization of discharge verifications. Based on the proposed language, the MDVA must address the ability to determine eligibility of potential applicants for State Veterans benefits/services, as there is no provision/process regarding the determination of service and/or characterization of discharge verification required for the "Special Guerrilla Unit or irregular forces" participants. Support to the proposed legislation will require assuming the added administrative burden resulting from the research and establishment of alternative methods/processes to accomplish proof of service and characterization of discharge verification, amounting to a personnel uplift of at least one (1) Claims Representative Supervisor FTE within the Veterans Services Division (Claims and Field Operations) to accomplish this task, assessed at \$118,500 (\$111,000 + \$7,500 [Admin/MNIT costs])

The next issue for the MDVA to address is the personnel costs associated with the administrative support required to address the accommodation for the reported number of participants that cannot read or write (reported at approximately 10%). The MDVA therefore projects a personnel uplift of one (1) FTE to provide interpreter services, assessed at \$77,500 (\$70,000 + 7,500 [Admin/MNIT costs]).

The following costs calculations are broken out based on program/administering division:

Veterans Services Division (Claims & Field Ops): \$211,232 annually

One Claims Representative Supervisor FTE (see above), assessed at \$118,500 (\$111,000 + \$7,500[Admin/MNIT costs])

One Senior Claims Representative level FTE, assessed at \$92,732 (\$85,232 + \$7,500 [Admin/MNIT costs])

Memorial Affairs Division: Based on the language of the Federal 2025 National Defense Authorization Act and the above associated assumptions, the MDVA projects the following costs for Memorial Affairs Division, responsible for administration of the four (4) State Veterans Cemeteries.

Total Additional Burial Costs per year: \$25,785 (16.875 burials/interment annually x \$1,528)

Annual utilization rate: 1.25% annually

Resulting projected annual rate: 16.875, rounded to 17 burials/interments annually

Burial/interment costs: \$1,528/interment, which includes:

\$978 per burial/interment for the effective "loss of revenue" matching the Federal Veterans Plot allowance or Spouse/Eligible Dependent Burial Fee

\$500 to address the cost of providing a Federal NCA "standard" or "compliant" headstone, marker, or niche cover

\$50 for the Honor Guard stipend

Interment at Private Cemeteries:

The MDVA projects the costs for burial benefits/services for individuals meeting the definition of Veteran under section 197.447 interred at private cemeteries based on a calculation of 54 SGU Participant interments annually (6% of the base population of 900 see above assumptions). Grave Markers: The MDVA projects the costs for grave markers in two categories. The first category is for those individuals passing away during the FY in question, or "current year". This calculation is based on factoring the base number of interments annually multiplied by the per unit cost of the grave markers (54 x \$270), which totals \$14,580 a year. The second category addresses the "bow wave" of grave marker requests to recognize the approximately 6,000 SGU Participants interred at MN private cemeteries over the past 50 years. This calculation is based on factoring the base number of already interred SGU Participants against the "bow wave" percentages (10% in FY26, 5% in FY27, 2.5% in FY28, and 2.5% in FY29), then multiplying those results against the per unit cost of the grave markers (e.g., 600 [10% of 6,000] x \$270 for FY26).

Table 2 (Grave Marker Costs): The below table therefore displays the results of the calculations across these two categories:

	FY26	FY27	FY28	FY29
Grave Markers (Current Year)	\$14,580	\$14,580	\$14,580	\$14,580
Grave Markers (Bow Wave)	\$162,000	\$81,000	\$40,500	\$40,500
	\$176,580	\$95,580	\$55,080	\$55,080

Honor Guard Stipends (Private Cemeteries): The MDVA projects the costs for Honor Guard stipends for SGU participants interred in private cemeteries based on a calculation of the base number of interments annually multiplied by the Honor Guard stipend (54x\$50), which total \$2,700 per year.

Veterans Benefits Division (State Soldiers Assistance Program (SSAP)): The MDVA projects the following costs related to the administration of the State Soldiers Assistance Program:

Total additional SSAP claim award amount: \$40,995 (base population x utilization rate x avg claim award)

Base Population: 4,400 (900 SGU Participants & 3,500 surviving spouses)

Program utilization rate: 0.35%, based on the number of Veterans SSAP claims (999 claims in FY24) submitted, out of the 285,000 Minnesota Veterans

Average claim award (FY25, as of 13 February, 2025): \$2,662

Note: the FY25 rate is doubled to \$81,990 due to expected "bow wave" of claims; the FY26-FY29 rate resumes at the base rate.

Veterans Programs Division: The MDVA projects the impact of this proposed bill on the benefits/services administered by the Veterans Programs Division to be an additional \$14,388.33 per year. This amount is derived from the 0.3% proportional Veterans population increase across the Division's primary appropriations, which total \$4,796,108.58 in FY24.

Veterans Education and Occupational Resources Division: Negligible

Veterans Homes Division: The MDVA projects the total projected State "gap" funding required to offset the loss of federal per diem at \$0.00 in FY26, \$2,153,431 in FY27, \$2,271,070 in FY28, and \$2,395,193 in FY29, based on the following factors (See Table 1):

Formula (base population x utilization rate x occupancy percentage (skilled nursing vs. domiciliary) x MDVA cost of care.

Base Population: 4,400 (900 SGU Participants & 3,500 surviving spouses)

Utilization Rate: 0.3% (proportional ratio of MN Veterans against the existing 917 beds (722 skilled nursing and 195 domiciliary) across the eight (8) MN State Veterans Homes

Occupancy percentage:

Skilled Nursing: 78.74%

Domiciliary: 21.26%

MDVA Cost of Care ((Federal per diem - Resident Maintenance Fee (cost covered by residents/families) x Annual Average % Increase):

Federal Per Diem:

Skilled Nursing: \$657.57/day

Domiciliary: \$265.11/day

Resident Maintenance Fees:

Skilled Nursing: \$197.27/day

Domiciliary: \$79.53/day

MDVA Cost (FY26):

Skilled Nursing: \$484.65

Domiciliary: \$198.57

Annual Average % Increase (applied across each year FY27-FY29):

Skilled Nursing: 5.29%

Table1:

Due to the wait list for the homes, we are not calculating costs in FY26, with the exception of an interpreter.

Veterans Homes Projection										
Utilization Rate	0.30%	MDVA Cos	IDVA Cost							
		FY26		FY27	FY28	FY29				
	Occupancy	Per Day	Annual							
SGU Participants										
Skilled Nursing	2.13	\$1,030.29	\$0.00	\$395,948.56	\$416,894.24	\$438,947.95				
Domiciliary	0.57	\$114.01	\$0.00	\$44,525.99	\$47,642.81	\$50,977.81				
Total	2.70	\$1,144.30	\$0.00	\$440,474.56	\$464,537.06	\$489,925.76				
Surviving Spou	ises									
Skilled Nursing	8.27	\$3,829.98	\$0.00	\$1,539,799.97	\$1,621,255.39	\$1,707,019.80				
Domiciliary	2.23	\$410.57	\$0.00	\$173,156.64	\$185,277.60	\$198,247.03				
Total	10.50	\$4,240.55	\$0.00	\$1,712,956.61	\$1,806,533.00	\$1,905,266.84				
Grand Total	13.20	\$5,330.97	\$0.00	\$2,153,431.17	\$2,271,070.05	\$2,395,192.60				

Therefore, the MDVA projects the following overall costs at (see Table 2):

Task Force

\$55 per day compensation/person: \$55 (daily compensation) x 7 members = \$385 \$385 total daily compensation x 24 meetings = \$9,240 per biennium or \$4,620 per year.

Table 2

MDVA Overall Cost Estimates							
	FY26	FY27	FY28	FY29			
Veterans Services (Claims & Field Ops)	\$211,232	\$211,232	\$211,232	\$211,232			
Memorial Affairs	\$205,065	\$124,065	\$83,565	\$83,565			
SSAP	\$81,990	\$40,995	\$40,995	\$40,995			
Veterans Programs	\$14,388	\$14,388	\$14,388	\$14,388			

Veterans Education	\$0	\$0	\$0	\$0
Veterans Homes *	\$77,500	\$2,230,931	\$2,348,570	\$2,472,693
Task Force	\$24,774	\$24,774		
Grand Total	\$614,949	\$2,646,385	\$2,698,750	\$2,822,873
Biennium Total	\$3,261,334		\$5,521,623	

margin-left:.5in'>The MDVA projects the costs for burial benefits/services for individuals meeting the definition of Veteran under section 197.447 interred at private cemeteries based on a calculation of 54 SGU Participant interments annually (6% of the base population of 900 see above assumptions).

Grave Markers: The MDVA projects the costs for grave markers in two categories. The first category is for those individuals passing away during the FY in question, or "current year". This calculation is based on factoring the base number of interments annually multiplied by the per unit cost of the grave markers (54 x \$270), which totals \$14,580 a year. The second category addresses the "bow wave" of grave marker requests to recognize the approximately 6,000 SGU Participants interred at MN private cemeteries over the past 50 years. This calculation is based on factoring the base number of already interred SGU Participants against the "bow wave" percentages (10% in FY26, 5% in FY27, 2.5% in FY28, and 2.5% in FY29), then multiplying those results against the per unit cost of the grave markers (e.g., 600 [10% of 6,000] x \$270 for FY26).

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mso-ansi-language:EN-US;mso-fareast-language:EN-US;mso-bidi-language:AR-SA'>Table 2 (Grave Marker Costs): The below table therefore displays the results of the calculations across these two categories

	FY26	FY27	FY28	FY29
Grave Markers (Current Year)	\$14,580			

margin-left:.5in'>Interment at Private Cemeteries:

Long-Term Fiscal Considerations

Ongoing

Local Fiscal Impact

N/A

References/Sources

Agency Contact:

Agency Fiscal Note Coordinator Signature: Jennifer Brau Date: 4/1/2025 6:57:27 AM

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