

Representative John Dougall proposes the following substitute bill:

CREATION OF NEW SCHOOL DISTRICT

AMENDMENTS

2007 FIRST SPECIAL SESSION

STATE OF UTAH

Chief Sponsor: John Dougall

Senate Sponsor: Carlene M. Walker

LONG TITLE

General Description:

This bill modifies provisions related to the creation of a new school district.

Highlighted Provisions:

This bill:

▶ adds an exception to the requirement that a proposed new school district include the entire boundaries of each city or town that participates in an interlocal agreement for the creation of a new school district, so that a city or town may include some but not all of the area within its boundaries if the portion to be included is within the same school district as the other interlocal agreement participants and the area to be excluded is in another school district;

▶ provides that a city or town located in more than one county that participates in an interlocal agreement to create a new school district as to some but not all of the area within the city or town under the preceding exception may not be considered to cross county lines for purposes of a prohibition against a proposed new school district crossing county lines;

▶ clarifies that a new school district may be created from multiple existing school districts;



- 26 ▶ clarifies the election provisions applicable to an election for the creation of a new
- 27 school district;
- 28 ▶ authorizes an individual residing within a new school district to elect to enroll in a
- 29 secondary school located within another school district under certain circumstances;
- 30 ▶ modifies provisions related to a required feasibility study for proposals to create a
- 31 new school district; and
- 32 ▶ modifies the time within which requests for the creation of a new school district are
- 33 required to be certified.

34 **Monies Appropriated in this Bill:**

35 None

36 **Other Special Clauses:**

37 This bill provides an immediate effective date.

38 **Utah Code Sections Affected:**

39 AMENDS:

40 **53A-2-118**, as last amended by Laws of Utah 2007, Chapter 215

41 **53A-2-118.1**, as last amended by Laws of Utah 2007, Chapter 215



43 *Be it enacted by the Legislature of the state of Utah:*

44 Section 1. Section **53A-2-118** is amended to read:

45 **53A-2-118. Creation of new school district by county legislative body -- Initiation**
46 **of process -- Procedures to be followed.**

47 (1) A [~~county legislative body may create a~~] new school district may be created from
48 [~~an~~] one or more existing school [~~district~~] districts, as provided in this section[~~, if the area of~~
49 ~~the new school district is within or, under Subsection 53A-2-118.1(2)(b)(ii), considered to be~~
50 ~~within the geographical boundaries of the county~~].

51 (2) (a) The process to create a new school district may be initiated:

- 52 (i) through a citizens' initiative petition;
- 53 (ii) at the request of the board of the existing district or districts to be affected by the
- 54 creation of the new district; or
- 55 (iii) at the request of a city within the boundaries of the school district or at the request
- 56 of interlocal agreement participants, pursuant to Section 53A-2-118.1.

57 (b) (i) [~~A~~] Each petition submitted under Subsection (2)(a)(i) [~~must~~] shall be signed by
58 qualified electors residing within the geographical boundaries of the proposed new school
59 district equal in number to at least 15% of the number of electors in the area who voted for the
60 office of governor at the last regular general election.

61 (ii) [~~A~~] Each request or petition submitted under Subsection (2)(a) shall:

62 (A) be filed with the [~~county~~] clerk of each county in which any part of the proposed
63 new school district is located;

64 (B) indicate the typed or printed name and current residence address of each governing
65 board member making a request, or registered voter signing a petition, as the case may be;

66 (C) describe the proposed new school district boundaries; and

67 (D) designate up to five signers of the petition or request as sponsors, one of whom
68 shall be designated as the contact sponsor, with the mailing address and telephone number of
69 each.

70 (c) A signer of a petition under Subsection (2)(a)(i) may withdraw or, once withdrawn,
71 reinstate the signer's signature at any time before the filing of the petition by filing a written
72 withdrawal or reinstatement with the county clerk.

73 (d) The process under Subsection (2)(a)(i) may only be initiated once during any
74 four-year period.

75 (e) A new district may not be formed pursuant to Subsection (2)(a) if the student
76 population of the proposed new district is less than 3,000 or the existing district's student
77 population would be less than 3,000 because of the creation of the new school district.

78 (f) Within 45 days after the filing of a [~~request or~~] petition under Subsection (2)(a)(i) or
79 five business days after the filing of a request under Subsection (2)(a)(ii) or (iii), the [~~county~~]
80 clerk of each county with which a request or petition is filed shall:

81 (i) determine whether the request or petition complies with Subsections (2)(a), (b), (d),
82 and (e), as applicable; and

83 (ii) (A) if the county clerk determines that the request or petition complies with the
84 applicable requirements:

85 (I) certify the request or petition and deliver the certified request or petition to the
86 county legislative body; and

87 (II) mail or deliver written notification of the certification to the contact sponsor; or

88 (B) if the county clerk determines that the request or petition fails to comply with any
89 of the applicable requirements, reject the request or petition and notify the contact sponsor in
90 writing of the rejection and reasons for the rejection.

91 (g) If the county clerk fails to certify or reject a request or petition within ~~[45 days after~~
92 ~~its filing]~~ the time specified in Subsection (2)(f), the request or petition shall be considered to
93 be certified.

94 (h) (i) If the county clerk rejects a request or petition, the request or petition may be
95 amended to correct the deficiencies for which it was rejected and then refiled.

96 (ii) Subsection (2)(d) does not apply to a request or petition that is amended and refiled
97 after having been rejected by a county clerk.

98 (i) If a county legislative body receives a request from a school board under Subsection
99 (2)(a)(ii) or a petition under Subsection (2)(a)(i) which is certified by the county clerk on or
100 before December 1:

101 (i) the county legislative body shall appoint an ad hoc advisory committee, as provided
102 by Subsection (3), on or before January 1;

103 (ii) the ad hoc advisory committee shall submit its report and recommendations to the
104 county legislative body, as provided by Subsection (3), on or before July 1; and

105 (iii) if the ~~[county]~~ legislative body of each county with which a request or petition is
106 filed approves a proposal to create a new district, the proposal shall be submitted to the
107 respective county clerk to be voted on by the electors of ~~[the]~~ each existing district at the
108 regular general or municipal general election held in November.

109 (3) (a) The ~~[county]~~ legislative body of each county with which a request or petition is
110 filed shall appoint an ad hoc advisory committee to review and make recommendations on a
111 request for the creation of a new school district submitted under Subsection (2)(a)(i) or (ii).

112 (b) The advisory committee shall:

113 (i) seek input from:

114 (A) those requesting the creation of the new school district;

115 (B) the school board and school personnel of ~~[the]~~ each existing school district;

116 (C) those citizens residing within the geographical boundaries of ~~[the]~~ each existing
117 school district;

118 (D) the State Board of Education; and

- 119 (E) other interested parties;
- 120 (ii) review data and gather information on at least:
- 121 (A) the financial viability of the proposed new school district;
- 122 (B) the proposal's financial impact on ~~the~~ each existing school district;
- 123 (C) the exact placement of school district boundaries; and
- 124 (D) the positive and negative effects of creating a new school district and whether the
- 125 positive effects outweigh the negative if a new school district were to be created; and
- 126 (iii) make a report to the county legislative body in a public meeting on the committee's
- 127 activities, together with a recommendation on whether to create a new school district.
- 128 (4) For a request or petition submitted under Subsection (2)(a)(i) or (2)(a)(ii):
- 129 (a) The county legislative body shall provide for a 45-day public comment period on
- 130 the report and recommendation to begin on the day the report is given under Subsection
- 131 (3)(b)(iii).
- 132 (b) Within 14 days after the end of the comment period, the ~~county~~ legislative body
- 133 of each county with which a request or petition is filed shall vote on the creation of the
- 134 proposed new school district.
- 135 (c) The proposal is approved if a majority of the members of the ~~county~~ legislative
- 136 body of each county with which a request or petition is filed votes in favor of the proposal.
- 137 (d) If the proposal is approved, the ~~county~~ legislative body of each county with which
- 138 a request or petition is filed shall submit the proposal to the county clerk to be voted on:
- 139 (i) by the legal voters of ~~the~~ each existing school district;
- 140 (ii) in accordance with the procedures and requirements applicable to a regular general
- 141 election under Title 20A, Election Code; and
- 142 (iii) at the next regular general election or municipal general election, whichever is
- 143 first.
- 144 (e) Creation of the new school district shall occur if a majority of the electors within
- 145 both the proposed school district and ~~the~~ each remaining school district voting on the
- 146 proposal vote in favor of the creation of the new district.
- 147 (f) ~~The~~ Each county legislative body shall provide notice of the action as required in
- 148 Section 53A-2-101.5.
- 149 (g) If a proposal submitted under Subsection (2)(a)(i) or (ii) to create a new district is

150 approved by the electors, the existing district's documented costs to study and implement the
151 proposal shall be reimbursed by the new district.

152 (5) (a) If a proposal submitted under Subsection (2)(a)(iii) is certified under Subsection
153 (2)(f) or (g), the [~~county~~] legislative body of each county in which part of the proposed new
154 school district is located shall submit the proposal to the [~~county~~] respective clerk of each
155 county to be voted on:

156 (i) by the legal voters residing within the proposed new school district boundaries;

157 (ii) in accordance with the procedures and requirements applicable to a regular general
158 election under Title 20A, Election Code; and

159 (iii) at the next regular general election or municipal general election, whichever is
160 first.

161 (b) (i) If a majority of the legal voters within the proposed new school district
162 boundaries voting on the proposal at an election under Subsection (5)(a) vote in favor of the
163 creation of the new district:

164 (A) [~~the~~] each county legislative body shall, within 30 days after the canvass of the
165 election, file with the lieutenant governor the written notice required under Section
166 53A-2-101.5; and

167 (B) upon the lieutenant governor's issuance of the certificate under Section 67-1a-6.5,
168 the new district is created.

169 (ii) Notwithstanding the creation of a new district as provided in Subsection
170 (5)(b)(i)(B):

171 (A) a new school district may not begin to provide educational services to the area
172 within the new district until July 1 of the second calendar year following the election at which
173 voters approve creation of the new school district;

174 (B) a remaining district may not begin to provide educational services to the area
175 within the remaining district until the time specified in Subsection (5)(b)(ii)(A); and

176 (C) [~~the~~] each existing district shall continue, until the time specified in Subsection
177 (5)(b)(ii)(A), to provide educational services within the entire area covered by the existing
178 district as though the new district had not been created.

179 Section 2. Section **53A-2-118.1** is amended to read:

180 **53A-2-118.1. Option for school district creation.**

181 (1) (a) After conducting a feasibility study, a city of the first or second class, as defined
182 under Section 10-2-301, may by majority vote of the legislative body, submit for voter approval
183 a measure to create a new school district with boundaries contiguous with that city's
184 boundaries, in accordance with Section 53A-2-118.

185 (b) (i) The determination of all matters relating to the scope, adequacy, and other
186 aspects of a feasibility study under Subsection (1)(a) is within the exclusive discretion of the
187 city's legislative body.

188 (ii) An inadequacy of a feasibility study under Subsection (1)(a) may not be the basis of
189 a legal action or other challenge to:

190 (A) an election for voter approval of the creation of a new school district; or

191 (B) the creation of the new school district.

192 (2) (a) By majority vote of the legislative body, a city of any class, a town, or a county,
193 may, together with one or more other cities, towns, or the county enter into an interlocal
194 agreement, in accordance with Title 11, Chapter 13, Interlocal Cooperation Act, for the purpose
195 of submitting for voter approval a measure to create a new school district.

196 (b) (i) In accordance with Section 53A-2-118, interlocal agreement participants under
197 Subsection (2)(a) may submit a proposal for voter approval if:

198 (A) the interlocal agreement participants conduct a feasibility study prior to submitting
199 the proposal to the county;

200 (B) the combined population within the proposed new school district boundaries meets
201 the minimum population threshold for a city of the second class; and

202 (C) the new school district boundaries:

203 (I) are contiguous;

204 (II) do not completely surround or otherwise completely geographically isolate a
205 portion of an existing school district that is not part of the proposed new school district from
206 the remaining part of ~~the~~ that existing school district, except as provided in Subsection
207 (2)(d)(iii);

208 (III) include the entire boundaries of each participant city or town, except as provided
209 in Subsection (2)(d)(ii); and

210 (IV) subject to Subsection (2)(b)(ii), do not cross county lines.

211 (ii) The determination of all matters relating to the scope, adequacy, and other aspects

212 of a feasibility study under Subsection (2)(b)(i)(A), including whether to conduct a new
213 feasibility study or revise a previous feasibility study due to a change in the proposed new
214 school district boundaries, is within the exclusive discretion of the legislative bodies of the
215 interlocal agreement participants that enter into an interlocal agreement to submit for voter
216 approval a measure to create a new school district.

217 (iii) An inadequacy of a feasibility study under Subsection (2)(b)(i)(A) may not be the
218 basis of a legal action or other challenge to:

219 (A) an election for voter approval of the creation of a new school district; or

220 (B) the creation of the new school district.

221 [(ii)] (iv) For purposes of determining whether the boundaries of a proposed new
222 school district cross county lines under Subsection (2)(b)(i)(C)(IV) [~~and Subsection~~
223 53A-2-118(1)];:

224 (A) a municipality located in more than one county and entirely within the boundaries
225 of a single school district is considered to be entirely within the same county as other
226 participants in an interlocal agreement under Subsection (2)(a) if more of the municipality's
227 land area and population is located in that same county than outside the county[-:]; and

228 (B) a municipality located in more than one county that participates in an interlocal
229 agreement under Subsection (2)(a) with respect to some but not all of the area within the
230 municipality's boundaries on the basis of the exception stated in Subsection (2)(d)(ii)(B) may
231 not be considered to cross county lines.

232 (c) (i) A county may only participate in an interlocal agreement under this Subsection
233 (2) for the unincorporated areas of the county.

234 (ii) Boundaries of a new school district created under this section may include;

235 (A) a portion of one or more existing school districts; and

236 (B) a portion of the unincorporated area of [the] a county, including a portion of a
237 township.

238 (d) (i) As used in this Subsection (2)(d):

239 (A) "Isolated area" means an area that:

240 (I) is entirely within the boundaries of a municipality that, except for that area, is
241 entirely within a school district different than the school district in which the area is located;
242 and

243 (II) would, because of the creation of a new school district from the existing district in
244 which the area is located, become completely geographically isolated.

245 (B) "Municipality's school district" means the school district that includes all of the
246 municipality in which the isolated area is located except the isolated area.

247 (ii) Notwithstanding Subsection (2)(b)(i)(C)(III), a municipality may be a participant in
248 an interlocal agreement under Subsection (2)(a) with respect to some but not all of the area
249 within the municipality's boundaries if:

250 (A) the portion of the municipality proposed to be included in the new school district
251 would, if not included, become an isolated area upon the creation of the new school district[-];
252 or

253 (B) (I) the portion of the municipality proposed to be included in the new school
254 district is within the boundaries of the same school district that includes the other interlocal
255 agreement participants; and

256 (II) the portion of the municipality proposed to be excluded from the new school
257 district is within the boundaries of a school district other than the school district that includes
258 the other interlocal agreement participants.

259 (iii) (A) Notwithstanding Subsection (2)(b)(i)(C)(II), a proposal to create a new school
260 district may be submitted for voter approval pursuant to an interlocal agreement under
261 Subsection (2)(a), even though the new school district boundaries would create an isolated
262 area, if:

263 (I) the potential isolated area is contiguous to one or more of the interlocal agreement
264 participants;

265 (II) the interlocal participants submit a written request to the municipality in which the
266 potential isolated area is located, requesting the municipality to enter into an interlocal
267 agreement under Subsection (2)(a) that proposes to submit for voter approval a measure to
268 create a new school district that includes the potential isolated area; and

269 (III) 90 days after a request under Subsection (2)(d)(iii)(A)(II) is submitted, the
270 municipality has not entered into an interlocal agreement as requested in the request.

271 (B) Each municipality receiving a request under Subsection (2)(d)(iii)(A)(II) shall hold
272 one or more public hearings to allow input from the public and affected school districts
273 regarding whether or not the municipality should enter into an interlocal agreement with

274 respect to the potential isolated area.

275 (C) (I) This Subsection (2)(d)(iii)(C) applies if:

276 (Aa) a new school district is created under this section after a measure is submitted to
277 voters based on the authority of Subsection (2)(d)(iii)(A); and

278 (Bb) the creation of the new school district results in an isolated area.

279 (II) The isolated area shall, on July 1 of the second calendar year following the election
280 at which voters approve the creation of a new school district, become part of the municipality's
281 school district.

282 (III) Unless the isolated area is the only remaining part of the existing district, the
283 process described in Subsection (4) shall be modified to:

284 (Aa) include a third transition team, appointed by the local school board of the
285 municipality's school district, to represent that school district;

286 (Bb) require allocation of the existing district's property among the new district, the
287 remaining district, and the municipality's school district;

288 (Cc) require each of the three transition teams to appoint one member to the
289 three-member arbitration panel, if an arbitration panel is established; and

290 (Dd) require the municipality's school district to bear 1/3 of the costs of arbitration.

291 (IV) The existing district shall continue to provide educational services to the isolated
292 area until July 1 of the second calendar year following the election at which voters approve the
293 creation of a new school district.

294 (3) (a) If a proposal under this section is approved by voters:

295 (i) an election shall be held on the June special election date, as provided in Section
296 20A-1-204, in the year following the election at which voters approved the creation of a new
297 school district, to elect:

298 (A) all members to the board of the new school district; and

299 (B) all members to the board of the remaining district;

300 (ii) school district property shall be divided between the existing school district and the
301 new school district as provided in Subsection (4);

302 (iii) transferred employees shall be treated in accordance with Sections 53A-2-116 and
303 53A-2-122; ~~and~~

304 (iv) (A) an individual residing within the boundaries of a new school district at the

305 time the new school district is created may, for six school years after the creation of the new
306 school district, elect to enroll in a secondary school located outside the boundaries of the new
307 school district if:

308 (I) the individual resides within the boundaries of that secondary school as of the day
309 before the new school district is created; and

310 (II) the individual would have been eligible to enroll in that secondary school had the
311 new school district not been created; and

312 (B) the school district in which the secondary school is located shall provide
313 educational services, including, if provided before the creation of the new school district,
314 busing, to each individual making an election under Subsection (3)(a)(iv)(A) for each school
315 year for which the individual makes the election; and

316 ~~(iv)~~ (v) within one year after the new district begins providing educational services,
317 the superintendent of each remaining district affected and the superintendent of the new district
318 shall meet, together with the Superintendent of Public Instruction, to determine if further
319 boundary changes should be proposed in accordance with Section 53A-2-104 or Subsection
320 53A-2-118(2).

321 (b) Each member elected to a school district board of a new district and remaining
322 district at an election under Subsection (3)(a)(i) shall take office on July 15 immediately
323 following the election.

324 (c) (i) Subject to Subsection (3)(c)(ii), the terms of the initial members of the school
325 district board of the new district and remaining district who are elected at an election under
326 Subsection (3)(a)(i) shall be staggered and adjusted by the county legislative body so that:

327 (A) the school district board members' successors are elected at a future regular general
328 election; and

329 (B) the terms of their successors coincide with the schedule of terms for school district
330 board members established in Section 20A-14-202.

331 (ii) (A) The term of a member elected to a school district board at an election under
332 Subsection (3)(a)(i) may not be less than 17 months.

333 (B) In order to comply with the requirements of Subsection (3)(c)(i), the term of a
334 member elected to a school district board at an election under Subsection (3)(a)(i) held in an
335 even-numbered year may exceed four years but may not exceed five years.

336 (d) (i) The term of each member of the school district board of the existing district
337 terminates on July 15 of the second year after the election at which voters approve the creation
338 of a new district, regardless of when the term would otherwise have terminated.

339 (ii) Notwithstanding the election of a board for the new district and a board for the
340 remaining district under Subsection (3)(a)(i), the board of the existing district shall continue,
341 until the time specified in Subsection 53A-2-118(5)(b)(ii)(A), to function and exercise
342 authority as a board to the extent necessary to continue to provide educational services to the
343 entire existing district as though the new district had not been created.

344 (iii) A person may simultaneously serve as a member of the board of an existing
345 district and a member of the board of:

346 (A) a new district; or

347 (B) a remaining district.

348 (4) (a) Within 30 days after the canvass of an election at which voters approve the
349 creation of a new school district under this section:

350 (i) a transition team to represent the remaining district shall be appointed by the
351 members of the existing district board who reside within the area of the remaining district, in
352 consultation with:

353 (A) the legislative bodies of all municipalities in the area of the remaining district; and

354 (B) the legislative body of the county in which the remaining district is located, if the
355 remaining district includes one or more unincorporated areas of the county; and

356 (ii) another transition team to represent the new district shall be appointed by:

357 (A) for a new district located entirely within the boundaries of a single city, the
358 legislative body of that city; or

359 (B) for each other new district, the legislative bodies of all interlocal agreement
360 participants.

361 (b) The local board of the existing school district shall:

362 (i) within 30 days after the canvass of an election at which voters approve the creation
363 of a new school district under this section, prepare an inventory of the existing district's assets
364 and liabilities; and

365 (ii) within 45 days after the canvass, deliver a copy of the inventory to each of the
366 transition teams.

367 (c) (i) (A) The transition teams appointed under Subsection (4)(a) shall, subject to
368 Subsection (4)(c)(iii), determine the allocation of the existing district's property between the
369 remaining district and the new district in accordance with Subsection (4)(c)(ii).

370 (B) The transition teams shall determine the allocation under Subsection (4)(c)(i)(A)
371 before July 1 of the year following the election at which voters approve the creation of a new
372 district, unless that deadline is extended by the mutual agreement of:

373 (I) the school district board of the remaining district; and

374 (II) (Aa) the legislative body of the city in which the new district is located, for a new
375 district located entirely within a single city; or

376 (Bb) the legislative bodies of all interlocal agreement participants, for each other new
377 district.

378 (ii) Subject to Subsection (4)(c)(iii), all property of the existing district, both tangible
379 and intangible, real and personal, shall be allocated between the existing district and the new
380 district in a way that is fair and equitable to both the existing district and the new district,
381 taking into account:

382 (A) the relative student populations between the existing district and new district;

383 (B) the relative assessed value of taxable property between the existing district and the
384 new district;

385 (C) the historical amount of property used to deliver educational services to students in
386 the existing district and the new district; and

387 (D) any other factors that the transition teams consider relevant in dividing the property
388 in a fair and equitable manner.

389 (iii) (A) The transition teams shall allocate school buildings and associated property
390 used primarily to provide educational services to local residents and not serving district-wide
391 purposes to the school district in which the buildings are geographically located after the
392 creation of the new district.

393 (B) Except as provided in Subsection (4)(c)(iii)(A), nothing in this Subsection (4)(c)
394 may be construed to limit the ability of the transition teams to:

395 (I) provide that an existing district's property be shared by a remaining district and new
396 district;

397 (II) determine, by mutual agreement, that the value of the school buildings and

398 associated property described in Subsection (4)(c)(iii)(A) may be excluded from consideration
399 in the asset allocation process under this Subsection (4)(c); or

400 (III) provide for any other arrangement with respect to existing district property that is
401 beneficial to and in the best interests of the remaining district and new district.

402 (d) (i) Each disagreement between the transition teams about the proper allocation of
403 property between the districts shall be resolved by binding arbitration to a three-member
404 arbitration panel.

405 (ii) Each transition team shall appoint one member to an arbitration panel under this
406 Subsection (4)(d), and those two members shall appoint a third member.

407 (iii) The costs of arbitration shall initially be borne entirely by the existing district, but
408 the new district shall reimburse the existing district half of those costs within one year after the
409 new district begins providing educational services.

410 (e) Each decision of the transition teams and of the arbitration panel resolving a
411 disagreement between the transition teams is final and binding on the boards of the existing
412 district and new district.

413 (f) (i) All costs and expenses of the transition team that represents a remaining district
414 shall be borne by the remaining district.

415 (ii) All costs and expenses of the transition team that represents a new district shall:

416 (A) initially be borne by:

417 (I) the city whose legislative body appoints the transition team, if the transition team is
418 appointed by the legislative body of a single city; or

419 (II) the interlocal agreement participants, if the transition team is appointed by the
420 legislative bodies of interlocal agreement participants; and

421 (B) be reimbursed to the city or interlocal agreement participants by the new district
422 within one year after the new district begins providing educational services.

423 Section 3. **Effective date.**

424 If approved by two-thirds of all the members elected to each house, this bill takes effect
425 upon approval by the governor, or the day following the constitutional time limit of Utah
426 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto,
427 the date of veto override.

H.B. 1001 1st Sub. (Buff) - Creation of New School District Amendments

Fiscal Note

2007 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.
