				1999 Session
FISCAL ESTIMATE	☑ ORIGINAL	☐ UPDATED)	LRB or Bill No Assembly Bill 113	o./Adm. Rule No. (99-1684/1)
DOA-2048 (R10/92	☐ CORRECTED	☐ SUPPLEMENTAL	Amendment N	No. If Applicable
Subject: The display of the U.S. flag and offering the pledge of allegiance or the national anthem in public and private schools.				
Fiscal Effect				
State: No State Fiscal Effect Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation			☐ Increase Costs-May be possible to Absorb	
☐ Increase Existing Appropriation ☐ Increase Existing Revenues			Within Agency's Budget ☐ Yes ☐ No	
☐ Decrease Existing Appropriation ☐ Decrease Existing Revenues			☐ Decrease Costs	
☐ Create New Appropriation				
Local: No local government costs				
1. Increase Costs Permissive Ma 2. Decrease Costs Permissive Ma	3.	Increase Revenues Permissive Mandat Decrease Revenues Permissive Mandat	ory	
Fund Sources Affected	l	Affected C	h. 20 Appropriations	
☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S				
Currently, every public and private school must display the U.S. flag in the schoolroom or on a flagstaff located on school grounds. This bill requires the flag to be displayed in every public and private school classroom. Currently, every public and private school must offer the pledge of allegiance in grades one to eight at the beginning of school at least one day per week. However, no pupil may be compelled to recite the pledge. This bill requires that the pledge of allegiance or the national anthem be offered in grades one to 12 at the beginning of each school day. No pupil may be compelled to recite the pledge or sing the anthem. Costs to local school districts as a result of this bill are indeterminable. In the 1997-98 school year, Wisconsin's 2,073 public schools were required to display at least one U.S. flag. Assuming that an average school contains 20 classrooms, this bill would require a total of 41,460 U.S. flags to be displayed in Wisconsin public schools. Prices for flag kits (including flags and brackets) may range from \$5 to \$15 each. At an average cost of \$10 to equip each classroom with a flag, costs to local school districts may total \$414,600. However, since some school districts may currently display flags in classrooms, and some local veterans' groups may donate flags to schools, costs to a particular district may range from zero to perhaps several thousand dollars in large districts. (Wisconsin's 993 private schools may also incur additional costs under provisions of this bill, but these costs are indeterminable.) The bill's provision requiring that public and private schools offer the pledge of allegiance or the national anthem in grades one to 12 each school day may reduce instructional time available, but is not anticipated to have a fiscal effect.				
Long-Range Fiscal Implications				
Agency/Prepared by: (Name &	Phone No.)	Authorized Sign	sture/Telephone No.	Date
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