



WISCONSIN LEGISLATIVE REFERENCE BUREAU

2022

FISCAL ESTIMATE MANUAL



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Introduction

This manual is intended to help state agencies prepare fiscal estimates for legislative proposals and to explain the fiscal estimate process, beginning with the work of the drafting attorney at the Legislative Reference Bureau (LRB) and ending with the submission of a completed fiscal estimate to the legislature.

A fiscal estimate is required for any bill that creates an appropriation, increases or decreases an appropriation, or increases or decreases the revenues or fiscal liabilities of the state or a local unit of government. Note that a fiscal estimate is not required for resolutions or joint resolutions.

Wisconsin law and the procedural rules of the legislature control the process for requesting, preparing, and publishing a fiscal estimate. If a fiscal estimate is required for a bill, the legislature must receive a copy of the fiscal estimate by one of the following deadlines:

1. Before a committee holds a public hearing on the bill.
2. If there is no public hearing, before a committee takes executive action on the bill.
3. If the bill is not referred to a committee, before either house of the legislature votes on the bill.

The Department of Administration (DOA) maintains the [fiscal estimate system website](#) to request, assign, submit, track, and view fiscal estimates. The website is primarily used by DOA, LRB, and other state agencies but is accessible to the public.

The fiscal estimate system automatically inserts the names and telephone numbers of the preparer and approver on the fiscal estimate forms. Each agency should designate a specific person or unit to prepare fiscal estimates and should ensure that the listing for responsible staff is updated as necessary throughout the legislative session.

For questions regarding fiscal estimate procedure, please contact Krista Rick, the DOA fiscal estimate coordinator, at 608-266-1807. Agency staff with questions concerning the preparation or content of a specific fiscal estimate should contact their assigned analyst in the State Budget Office.

Original fiscal estimates

Decision

The LRB attorney who drafts the bill uses the provisions of Wis. Stat. § [13.093 \(2\) \(a\)](#) to determine whether the bill requires a fiscal estimate. A fiscal estimate is required if any of the following applies:

1. The bill makes an appropriation.
2. The bill increases or decreases existing appropriations.
3. The bill increases or decreases state or general local government fiscal liability or revenue.
4. The bill modifies an existing surcharge or creates a new surcharge.

See Wis. Stat. § [13.093 \(2\) \(a\)](#) and Joint Rule [41](#).

Assignment

After a bill requiring a fiscal estimate is introduced, the LRB electronically submits a request for the fiscal estimate to the DOA fiscal estimate coordinator. If a bill is not yet introduced, the primary requester may ask the LRB to begin the fiscal estimate process; the LRB will then ask the DOA coordinator to assign the fiscal estimate. See Joint Rules [45](#) and [46 \(1\)](#) and [\(3\)](#).

The DOA coordinator assigns the fiscal estimate to the appropriate agencies for completion. Any agency that would collect money, receive an appropriation, administer a program, or have knowledge about the effect of the bill may be required to prepare a fiscal estimate.

Preparation

At each agency assigned to prepare a fiscal estimate for a bill, the preparer is given five working days from the date of receipt of the bill to complete the fiscal estimate worksheet and provide a written explanation of the assumptions made in estimating the fiscal effect of the bill. The preparer may contact the DOA fiscal estimate coordinator to request an extension. If DOA grants the extension, the agency must complete the fiscal estimate within 10 working days of receiving the request. See Joint Rule [46 \(2\)](#). For detailed information about this part of the process, see [Preparing an original fiscal estimate](#).

Transmission

After the agency completes the fiscal estimate, it electronically transmits the estimate to DOA for review. DOA may correct any computational or clerical error but may not make a substantive change in a fiscal estimate. However, DOA may prepare a supplemental fiscal estimate if DOA disagrees with the fiscal estimate submitted by the agency. DOA electronically transmits the agency's fiscal estimate and any supplemental estimate to the LRB. See Joint Rule [46 \(2\)](#), [\(3\)](#), and [\(4\)](#).

The LRB emails the fiscal estimate, with its release date, for a bill to the requester of the bill for review. See Joint Rule [45 \(2\)](#).

All fiscal estimate requests and associated documents must be transmitted electronically, except in certain circumstances. See Joint Rules [41 \(3\) \(b\)](#) and [50](#).

Review

The requester of an introduced bill has five working days to review the fiscal estimate submitted by an agency before the estimate is made public. This review period begins on the day on which the LRB transmits the estimate to the requester. A fiscal estimate for an unintroduced bill is not made public and remains confidential until the bill is introduced.

During the five-day review period, the requester may contact the LRB to request an early release.

During the five-day review period, the requester may also request that an agency rewrite its fiscal estimate. The requester must electronically transmit the request to the agency and provide

his or her rationale for requesting the rewrite. If the agency agrees to rewrite the fiscal estimate, and the requester agrees to delay its release, the agency must immediately notify the DOA fiscal estimate coordinator and the LRB. If an estimate is rewritten, the LRB retains both the original and rewritten estimates, but only the rewritten estimate is made public.

If the requester does not request early release or a rewrite of the fiscal estimate for an introduced bill, after the five-day review period elapses, the LRB releases the estimate, making it public. The LRB electronically transmits a copy of the fiscal estimate to the Legislative Fiscal Bureau (LFB) and to the chief clerk of the house in which the bill originated. The clerk inserts a copy of the fiscal estimate into the bill jacket. The fiscal estimate for an introduced bill is accessible on the legislature's website and the fiscal estimate system following its release. See Joint Rules [45](#) and [48](#).

Subsequent fiscal estimates

Supplemental fiscal estimates

During the five-day review period for an original fiscal estimate, the bill's primary requester may contact the DOA fiscal estimate coordinator to request that a supplemental fiscal estimate be prepared for the bill as affected by a proposed amendment. The agency that prepared the fiscal estimate for the bill must prepare the supplemental fiscal estimate. See Joint Rule [48 \(2\)](#).

If the original fiscal estimate for the bill was already released, the requester may ask the presiding officer of either house to transmit a request to DOA for the appropriate agency to prepare the supplemental fiscal estimate. The presiding officer will make the request if he or she believes that the fiscal estimate for the bill as amended would be substantially different from the original fiscal estimate for the bill. See Joint Rule [41 \(3\) \(b\)](#).

The requester may also request a supplemental fiscal estimate from LFB or DOA if the requester disagrees with the original fiscal estimate. See Joint Rule [48 \(3\)](#).

The Joint Committee on Finance (JCF), with the approval of a majority of its members or either cochair, may ask an agency (through the DOA fiscal estimate coordinator) or LFB to prepare a supplemental fiscal estimate on a bill, or on a bill as amended, if JCF or either cochair believes that the fiscal estimate on the bill, or the bill as amended, would be substantially different from the bill's original fiscal estimate. See Joint Rule [41 \(3\) \(a\)](#).

Supplemental fiscal estimates are released immediately.

Consolidated fiscal estimates

DOA may prepare a consolidated fiscal estimate that summarizes all original estimates prepared by state agencies for the same bill. The original requester has five working days from the receipt of the consolidated fiscal estimate to review the estimate before it is made public. See Joint Rule [41 \(3\) \(d\)](#).

Corrected fiscal estimates

DOA or an assigned agency may prepare a corrected fiscal estimate at any time during the legislative session in order to correct any computational or clerical error but may not make any substantive change to an original fiscal estimate. A corrected fiscal estimate is released immediately unless the original estimate has not yet been released. The release of the original fiscal estimate always precedes the release of the corrected estimate. See Joint Rule [46 \(5\)](#).

Updated fiscal estimates

Any agency may submit an updated fiscal estimate to supplement its original estimate when the agency has better or more current information upon which to base its fiscal analysis of the bill. The original requester has five working days from the receipt of an updated fiscal estimate to review the estimate before it is made public. See Joint Rule [41 \(3\) \(e\)](#).

Technical memoranda

If there are ambiguities or mechanical deficiencies in a bill, an agency may submit a technical memorandum. The agency must post the memorandum and the agency's fiscal estimate to DOA's fiscal estimate system website.

If the technical memorandum is for an introduced bill, the agency should address the memorandum to the requester of the bill and cc the LRB drafting attorney. In addition to posting the memorandum to DOA's fiscal estimate system website, the agency should submit the memorandum directly to the requester. If the technical memorandum is for an unIntroduced bill, the agency should address the memorandum to the LRB drafting attorney only. The LRB will then forward the memorandum to the requester on the agency's behalf.

For an example of the kind of information and the level of detail that are appropriate, see appendix A.

Preparing an original fiscal estimate

Initiation

To initiate a fiscal estimate request, the LRB emails a fiscal estimate request along with a PDF of the bill to the DOA fiscal estimate coordinator and enters into the fiscal estimate system website the LRB number (for an unIntroduced bill) or the bill number (for an introduced bill). The DOA fiscal estimate coordinator then enters the description of the bill into the fiscal estimate system website, assigns the bill to each appropriate state agency for preparation of the fiscal estimate, and indicates that the assignment is original or supplemental.

Agencies initiate any corrected and updated fiscal estimates and mark them accordingly when created.

Parts of a fiscal estimate

Cover sheet. The first page of the fiscal estimate contains a series of check boxes. The preparer should check all relevant boxes on the form. This first page provides a quick reference for legislators to understand the fiscal effect of the bill and determine how the bill should be handled (e.g., whether to refer it to JCF).

Narrative. The second page provides two places for a narrative explanation of the fiscal effect of the bill. In the first section, the preparer should explain the assumptions made in calculating the fiscal effect of the bill. The preparer should identify all of the ways that the bill would be expected to increase or decrease costs to the state or to local units of government if it becomes law.

In the second section, the preparer should explain any fiscal effects expected to occur over the several years following the bill's enactment, especially if those costs may not be immediately apparent from the initial fiscal effect of the bill. However, the preparer should not use this section to account for costs such as inflation or future employee pay increases.

Even if the preparer concludes that a bill has no fiscal effect, the preparer should include a narrative explanation of how he or she arrived at that conclusion.

In preparing these sections, the preparer should include all of the following:

- The bill's effect on agency costs and revenues.
- The funding source that would be used to implement the bill.
- If the bill contains an appropriation, an explanation of whether the amount is sufficient to accomplish the requirements of the bill and, if not, what amount the agency estimates would be sufficient.
- If the bill contains no appropriation, the effect of the bill on existing staff levels and the degree to which the agency can implement the expectations of the bill with the agency's existing resources.
- If the agency will need additional staff to perform the activities that a bill requires, a statement concerning the bill's impact on agency staffing.
- If an agency may be able to absorb the cost of a bill's required activities, an explanation of this possibility and the estimated costs.
- An indication as to whether any increased costs projected to be incurred could be mitigated by using contractual services that could be procured using a competitive bidding process.

Worksheet. If a bill would have any fiscal effect, the preparer must also include a fiscal estimate worksheet. The worksheet contains information regarding the bill's one-time costs, annualized costs, state revenues, and net effect. If the bill would have no fiscal effect, the preparer is not required to complete the worksheet.

In the section for one-time costs, the preparer should include only those costs that are incurred once, not costs that will be ongoing and included in the section on annualized costs.

In the section for annualized costs, the preparer should show the annual fiscal impact that the agency estimates will result from the proposal once the bill's required changes are fully implemented. The preparer should list all projected increases in expenditures as positive numbers under "Increased Costs" and all projected reductions in expenditures as negative numbers under "Decreased Costs."

In the section for state revenues, the preparer should include any projected increases in revenue as positive numbers under "Increased Rev" and any projected reductions in existing revenue as negative numbers under "Decreased Rev."

In the section for net effect, the preparer should total the increased and decreased costs and revenues and indicate the results on the appropriate line.

Language

In preparing a fiscal estimate, the preparer should avoid using imprecise terms such as "minimal fiscal effect." Instead, the preparer should be as specific as possible, using the most reliable dollar estimate possible. If a specific dollar figure cannot be determined, the preparer should provide a dollar range and indicate the factors that would influence the actual cost.

The fiscal estimate should accurately, factually, and objectively set forth the total fiscal impact estimated to occur if the bill becomes law. The preparer should not use the fiscal estimate to endorse or oppose the bill or to address the merits of the bill as a matter of public policy.

For an example of the kind of information and the level of detail that are appropriate, see appendix B.

Note: If there are ambiguities or mechanical deficiencies in a proposal, the preparer should not include these concerns in the fiscal estimate but should prepare a separate technical memorandum. See *Subsequent fiscal estimates: Technical memoranda*.

Confidentiality

The LRB may not publicly disclose the existence or discuss the contents of an unintroduced bill or amendment. An agency assigned to prepare a fiscal estimate must observe the same duty of confidentiality. An unintroduced bill draft is a preliminary working document that may be extensively modified before it is introduced, or the requester may decide not to introduce it. An agency may use the bills and amendments transmitted to it for official purposes only and may not copy or otherwise disseminate information about any unintroduced bill or amendment. Technical memoranda should be held to the same duty of confidentiality. See Wis. Stat. § [13.92 \(1\) \(c\)](#) and Joint Rule [42 \(4\)](#). ■

Appendix A: Technical memorandum for 2021 Assembly Bill 973

MEMORANDUM

February 15, 2022

TO: Representative Oldenburg

FROM: Bob Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2021 Assembly Bill 973: Relating to Apprenticeship and Youth Apprenticeship Completion Awards, Career and Technical Education Incentive Grants and Completion Awards, Technical Preparation Programs in School Districts and Technical Colleges, Creating an Individual Income Tax Subtraction for Expenses Paid for Apprenticeship Programs, and Making an Appropriation

The Department has the following technical corrections:

An addition to income should be required if the apprenticeship expenses are refunded or otherwise returned to the taxpayer. DOR suggests creating sec. 71.05(6)(a)30., Wis. Stats., to read:

Any amount for which a subtraction is claimed under par. (b) 57. to the extent that the amount was refunded or otherwise returned to the claimant.

Under current law, a subtraction is allowed for AmeriCorps education awards under s. 71.05(6)(b)55., Wis. Stats. Language should be added to disallow a double deduction. DOR suggests creating sec. 71.05(6)(b)57.e., Wis. Stats., to read:

No subtraction may be claimed under this subdivision for an amount that is subtracted under subd. 55.

Under s. 106.05(2), an apprentice or sponsor may be reimbursed for eligible apprenticeship expenses that are also allowed as a subtraction under subd. 57. Language should be added so a double benefit may not be claimed for the same expense. DOR suggests creating sec.71.05(6)(b)57.f., Wis. Stats., to read:

No subtraction may be claimed under this subdivision for an amount reimbursed to the claimant under s. 106.05 (2).

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or bradley.caruth@wisconsin.gov.

cc: Mike Duchek
Aaron Gary
Joseph Kreye

Appendix B: Fiscal estimate for 2021 Senate Bill 429

Wisconsin Department of Administration
Division of Executive Budget and Finance

Fiscal Estimate - 2021 Session

Original Updated Corrected Supplemental

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|
| LRB Number 21-3448/3 | Introduction Number SB-429 | |
| Description construction and issuance of motor vehicle registration plates | | |
| Fiscal Effect | | |
| State: | | |
| <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input checked="" type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs | | |
| Local: | | |
| <input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs 3. <input type="checkbox"/> Increase Revenue 5. Types of Local Government Units Affected <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities 2. <input type="checkbox"/> Decrease Costs 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts | | |
| Fund Sources Affected | | |
| <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input checked="" type="checkbox"/> SEG <input type="checkbox"/> SEGS | | |
| Affected Ch. 20 Appropriations | | |
| Agency/Prepared By | Authorized Signature | Date |
| DOT/ John Gilchrist (608) 266-7135 | Joan Meier (608) 267-6978 | 11/17/2021 |

| | | | | | |
|----------------------------------------------------------------|-----------|---------------------|--------|---------------|----------|
| LRB Number | 21-3448/3 | Introduction Number | SB-429 | Estimate Type | Original |
| Description | | | | | |
| construction and issuance of motor vehicle registration plates | | | | | |

Assumptions Used in Arriving at Fiscal Estimate

The bill creates new requirements for the materials used for license plate production. These specific requirements may have a negative impact regarding the number of vendors that can qualify to compete in the bidding process. Fewer qualifying vendors could result in a less competitive bidding process and a greater fiscal burden on the Department of Transportation when the contract is awarded. None of the figures in this estimate reflect the cost of materials meeting the new specification but are based on current costs for materials. If the specifications result in a requirement to use a single source of material to produce plates, or greatly reduces competitive bidding for materials, the cost estimates provided herein may be short of the eventual costs of acquiring bill-compliant materials.

This bill requires the Department of Transportation (DOT) to replace motor vehicle registration plates on a rolling seven-year basis beginning in fiscal year 2021-22. Based on a five-year average, DMV issues approximately 725,800 sets of plates annually and will continue to do so in addition to replacing plates older than seven years.

There are approximately 3,050,000 license plates on the road that would require replacement in calendar year (CY) 2022 under the bill. The expense for these replacements would be split between two fiscal years, FY22 and FY23. The remaining six years of the replacement cycle will have a variable number of plates requiring replacement, ranging from a peak of 730,100 to a low of 513,900. The expenditures in the first fiscal year of the replacement cycle will be approximately \$10.1 million in FY22.

In the eighth year, as the seven-year replacement cycle begins again, it is estimated to cost \$11.9 million in FY29. This estimate does not include any future price increases due to postage or for any increase in manufacturing that may result from this bill's requirements. Please see Appendix A for greater detail.

The bill raises the fee for replacing license plates from \$4.00 to \$6.50, however, this amount is already insufficient to cover department costs due to January 2021 increases in postage. Costs associated with issuing license plates include manufacturing cost, postage, plate stickers, and personnel costs for administrating the program. Per set of license plates, manufacturing costs are \$2.85, postage is \$3.46, the handling surcharge is \$0.248, and the sticker cost is \$0.055, totaling \$6.613 per license plate set. Postage costs increase regularly and the change in manufacturing requirements could raise manufacturing costs. Using the annual average plate issuance of 725,800 sets of plates, increasing the existing fee from \$4.00 to \$6.50 would increase estimated revenue for current plate issuance from \$2.9 million to \$4.7 million. Please see Appendix A for greater detail.

The bill does not include an increase to the expenditure authority in Department of Transportation-Division of Motor Vehicles' operating appropriation, Wis. Stat. §20.395 (5) (cq). The bill raises the fee for a replacement set of license plates, but the generated revenue would be directed to the Transportation Fund while the expenditures would be incurred by the Division of Motor Vehicles' operating appropriation (Wis. Stat. §20.395 (5) (cq)). DMV's funding appropriated by 2021 Wisconsin Act 58 is incapable of assuming these large expenditures for any year of the replacement cycle. This may result in the Department submitting a Wis. Stat. §13.10 request to increase expenditure authority in Wis. Stat. §20.395 (5) (cq).

The license plate replacement cycle would also create other burdens. It is estimated that there will be a requirement for approximately 16,000 hours of additional work in processing and issuing the replacement plates, necessitating 8.0 LTE for in the first year of the replacement cycle (CY2022) and 2.0 LTE for years 2-7 (CY23-CY28) of the replacement cycle. At \$14.30 per hour, LTE costs for salary and fringe would be \$128,100 in FY22, \$160,100 in FY23, \$64,000 in FY24-28.

Long-Range Fiscal Implications

The bill would require the Department to replace license plates every seven years resulting in increased expenditures and revenues. As written, the bill does not account for potential increased future costs due to postage rate increases, plate stock, or labor costs. The Department estimates that the total shortfall created by the bill would be \$718,300 over the course of the first seven-year cycle. Please see Appendix A for greater detail.

Wisconsin Department of Transportation
 LRB #21-3448/3
 construction and issuance of motor vehicle registration plates

| Estimated Additional Costs of the License Plate Replacement Cycle | | | | | | | | | |
|-------------------------------------------------------------------|-----------|-------------------|-----------|---------------------|-------------------|------------------------|-------------------|---------------|------------|
| Replacement Cycle | Plates | Replacement Cycle | Plates | Plate Cost @ \$2.85 | Postage @ \$3.708 | Sticker Cost @ \$0.055 | Expenditure Total | Revenue Total | Shortfall |
| Year 1 (CY2022) | 3,049,996 | FY2021-2022 | 1,524,998 | \$4,346,244 | \$5,654,693 | \$83,875 | \$10,084,812 | \$9,912,487 | -\$172,325 |
| Year 2 (CY2023) | 511,180 | FY2022-2023 | 1,780,588 | \$5,074,676 | \$6,602,420 | \$97,932 | \$11,775,028 | \$11,573,822 | -\$201,206 |
| Year 3 (CY2024) | 516,606 | FY2023-2024 | 513,893 | \$1,464,595 | \$1,905,515 | \$28,264 | \$3,398,374 | \$3,340,305 | -\$58,070 |
| Year 4 (CY2025) | 702,566 | FY2024-2025 | 609,586 | \$1,737,320 | \$2,260,345 | \$33,527 | \$4,031,192 | \$3,962,309 | -\$68,883 |
| Year 5 (CY2026) | 757,626 | FY2025-2026 | 730,096 | \$2,080,774 | \$2,707,196 | \$40,155 | \$4,828,125 | \$4,745,624 | -\$82,501 |
| Year 6 (CY2027) | 544,070 | FY2026-2027 | 650,848 | \$1,854,917 | \$2,413,344 | \$35,797 | \$4,304,058 | \$4,230,512 | -\$73,546 |
| Year 7 (CY2028) | 550,000 | FY2027-2028 | 547,035 | \$1,559,050 | \$2,028,406 | \$30,087 | \$3,617,542 | \$3,555,728 | -\$61,815 |
| Year 1 (CY2029) | 3,049,996 | FY2028-2029 | 1,799,998 | \$5,129,994 | \$6,674,393 | \$99,000 | \$11,903,387 | \$11,699,987 | -\$203,400 |
| Year 2 (CY2030) | 511,180 | FY2029-2030 | 1,780,588 | \$5,074,676 | \$6,602,420 | \$97,932 | \$11,775,028 | \$11,573,822 | -\$201,206 |
| Year 3 (CY2031) | 516,606 | FY2030-2031 | 513,893 | \$1,464,595 | \$1,905,515 | \$28,264 | \$3,398,374 | \$3,340,305 | -\$58,070 |

Fiscal Estimate Worksheet - 2021 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------|
| LRB Number 21-3448/3 | Introduction Number SB-429 | |
| Description construction and issuance of motor vehicle registration plates | | |
| I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): | | |
| One-time costs would include an \$80,000 expense for equipment purchase and reorganization of warehouse storage. Increased storage will be needed to house a substantially increased stockpile of license plates. | | |
| II. Annualized Costs: | Annualized Fiscal Impact on funds from: | |
| | Increased Costs | Decreased Costs |
| A. State Costs by Category | | |
| State Operations - Salaries and Fringes | \$86,900 | \$0 |
| (FTE Position Changes) | (0.0 FTE) | (-0.0 FTE) |
| State Operations - Other Costs | 6,265,400 | 0 |
| Local Assistance | 0 | 0 |
| Aids to Individuals or Organizations | 0 | 0 |
| TOTAL State Costs by Category | \$6,352,300 | \$0 |
| B. State Costs by Source of Funds | | |
| GPR | 0 | 0 |
| FED | 0 | 0 |
| PRO/PRS | 0 | 0 |
| SEG/SEG-S (20.395(5)(cq)) | 6,352,300 | 0 |
| III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.) | | |
| | Increased Rev | Decreased Rev |
| GPR Taxes | \$0 | \$0 |
| GPR Earned | 0 | 0 |
| FED | 0 | 0 |
| PRO/PRS | 0 | 0 |
| SEG/SEG-S (Transportation) | 6,158,300 | 0 |
| TOTAL State Revenues | \$6,158,300 | \$0 |
| NET ANNUALIZED FISCAL IMPACT | | |
| | <u>State</u> | <u>Local</u> |
| NET CHANGE IN COSTS | \$6,352,300 | \$ |
| NET CHANGE IN REVENUE | \$6,158,300 | \$ |
| Agency/Prepared By | | |
| Authorized Signature | | Date |
| DOT/ John Gilchrist (608) 266-7135 | | Joan Meier (608) 267-6978 |
| | | 11/17/2021 |