Multiple Agency Fiscal Note Summary

Bill Number: 5598 SB	**Title:** Horse racing/funding

Estimated Cash Receipts

Agency Name	2023-25			2025-27			2027-29		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Office of State Treasurer	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Department of Revenue	(12,000,000)	(12,000,000)	0	(12,000,000)	(12,000,000)	0	(12,000,000)	(12,000,000)	0
Horse Racing Commission	0	0	(1,498,000)	0	0	(1,498,000)	0	0	(1,498,000)
Total $	**(12,000,000)**	**(12,000,000)**	**(1,498,000)**	**(12,000,000)**	**(12,000,000)**	**(1,498,000)**	**(12,000,000)**	**(12,000,000)**	**(1,498,000)**

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of State Treasurer	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Revenue	.4	116,000	116,000	116,000	.3	84,000	84,000	84,000	.3	84,000	84,000	84,000
Horse Racing Commission	1.4	0	0	441,276	1.4	0	0	459,147	1.4	0	0	481,609
Horse Racing Commission	In addition to the estimate above,there are additional indeterminate costs and/or savings. Please see individual fiscal note.											
Total $	**1.8**	**116,000**	**116,000**	**557,276**	**1.7**	**84,000**	**84,000**	**543,147**	**1.7**	**84,000**	**84,000**	**565,609**

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Treasurer	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Horse Racing Commission	.0	0	0	.0	0	0	.0	0	0
Total $	**0.0**	**0**	**0**	**0.0**	**0**	**0**	**0.0**	**0**	**0**

Estimated Capital Budget Breakout

Prepared by: Cheri Keller, OFM	Phone: (360) 584-2207	Date Published: Final 2/ 7/2023

Individual State Agency Fiscal Note

Bill Number: 5598 SB	Title: Horse racing/funding	Agency: 090-Office of State Treasurer

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Estimated Operating Expenditures from:
NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☒ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Kellee Gunn	Phone: 786-7429	Date: 01/31/2023
Agency Preparation:	Dan Mason	Phone: (360) 902-8990	Date: 02/03/2023
Agency Approval:	Dan Mason	Phone: (360) 902-8990	Date: 02/03/2023
OFM Review:	Amy Hatfield	Phone: (360) 280-7584	Date: 02/06/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

SB 5598 creates the Washington equine industry reinvestment account, coupled with the general fund as the recipient of the earnings from investments under RCW 43.84.092(4).

In addition, the state treasurer must transfer from the general fund to the Washington equine industry reinvestment account, an amount not to exceed six million dollars, based on information provided by the department of revenue.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

The department of revenue included the transfer estimates in their fiscal note.

Projected cash flows are currently unavailable; therefore, estimated earnings from investments are indeterminable.

There may be an impact on the debt service limitation calculation. Changes to the earnings credited to the general fund impacts, by an equal amount, general state revenues.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 5598 SB	Title: Horse racing/funding	Agency: 140-Department of Revenue

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax	(6,000,000)	(6,000,000)	(12,000,000)	(12,000,000)	(12,000,000)
NEW-State 01 - Taxes 01 - Retail Sales Tax	6,000,000	6,000,000	12,000,000	12,000,000	12,000,000
Total $					

Estimated Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.5	0.3	0.4	0.3	0.3
Account					
GF-STATE-State 001-1	74,000	42,000	116,000	84,000	84,000
Total $	74,000	42,000	116,000	84,000	84,000

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☒ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Kellee Gunn	Phone: 786-7429	Date: 01/31/2023
Agency Preparation:	Diana Tibbetts	Phone: 360-534-1520	Date: 02/06/2023
Agency Approval:	Marianne McIntosh	Phone: 360-534-1505	Date: 02/06/2023
OFM Review:	Cheri Keller	Phone: (360) 584-2207	Date: 02/07/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

This fiscal note only addresses those sections of the bill that impact the Department of Revenue (department).

CURRENT LAW:
The state retail sales and use tax rate is 6.5% on taxable items. The tax applies to the selling price or use of tangible personal property and certain services, including horse-related items and services. With certain exceptions, the revenue is deposited into the general fund.

PROPOSAL:
This legislation creates the Washington Equine Industry Reinvestment account.

Beginning July 1, 2023, and by July 1st of each year thereafter, the State Treasurer must transfer an amount not to exceed $6 million per fiscal year from revenues deposited into the general fund for the previous fiscal year derived from the imposition of state sales and use taxes on certain equine-related products.

The following products are specifically listed:
- Equines
- Equine feed
- Prescription drugs, over-the-counter drugs, or dietary supplements dispensed or to be dispensed to equines
- Equine tack which includes, but is not limited to, equipment used to ride or care for an equine such as saddles, driving harnesses, girths, cinches, bridles, martingales, halters, lead ropes, whips, long reins, wraps, and other items used in handling and caring for equines
- Horse bedding and grooming supplies
- Other taxable sales directly related to equine ownership, riding, or boarding, and
- Sales of horses including equines claimed at class 1 and class C regulated race meets.

"Equine" means a horse, pony, mule, donkey, or hinny (RCW 4.24.530).

After each biennium, the department must review the transfer amount and may increase based on inflationary calculations.

EFFECTIVE DATE:
This bill contains an emergency clause and takes effect immediately upon the governor's approval.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS
- Washington residents own approximately 197,200 horses.
- Average annual cost to own a recreational horse is $7,896 with an estimated 80% being subject to retail sales tax.
- Horse expenses include feed (hay and grain), pasture maintenance, veterinary care and medicines, farrier services, bedding, building maintenance, training, tack, and other miscellaneous expenses.
- 2017 Census of Agriculture reflects 204 horse sales in Washington with a value of $92,000.
- Purchases of horses are not considered in this estimate since most sales occur between private parties.
- Horse and non-horse purchases will be difficult to differentiate.
- The $6 million cap amount will be reached each fiscal year.

- Due to the ambiguous language regarding inflationary calculations, there will be no adjustment to the cap amount in future years.
- The performance audits of government account receives a 0.16% share of the state sales tax (RCW 82.08020(5)). The transfer from the general fund to the new account excludes these amounts.
- Currently, tribes with compacts receive a share of state sales and use tax and certain business and occupation taxes (RCW 43.06.523). Additionally, local governments may also receive a portion of state sales and use tax. Under this legislation the amount of revenue shared with tribes and local governments may increase.

DATA SOURCES
- Data Paddock, Horse data
- Horses Only, Horse Industry Statistics
- The Farmhouse Tack, "How much does it cost to how a horse overall?"
- Economic and Revenue Forecast Council, November 2022 forecast
- United States Department of Agriculture, 2017 Census of Agriculture

REVENUE ESTIMATES
This legislation decreases the general fund by redirecting certain state retail sales and use tax revenue from equine related sales to the Washington Equine Industry Reinvestment account.

TOTAL REVENUE IMPACT:

State Government (cash basis, $000):
FY 2024 - $ 0
FY 2025 - $ 0
FY 2026 - $ 0
FY 2027 - $ 0
FY 2028 - $ 0
FY 2029 - $ 0

Local Government, if applicable (cash basis, $000): None.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:
The department will work with interested parties to determine an agreed upon process to estimate the state sales tax collections occurring within the equine industry.

FIRST YEAR COSTS:
The department will incur total costs of $74,000 in fiscal year 2024. These costs include:

Labor Costs - Time and effort equate to 0.5 FTE.
- Work with interested parties to determine an agreed upon process to estimate the state sales tax collections within the equine industry.
- Estimate the yearly impact on state retail sales tax collections occurring within the equine industry.

Object Costs - $6,200.
- Acquire additional software licenses and computer support services.
- Training and travel.

SECOND YEAR COSTS:
The department will incur total costs of $42,000 in fiscal year 2025. These costs include:

Labor Costs - Time and effort equate to 0.3 FTEs.
- Work with interested parties to determine an agreed upon process to estimate the state sales tax collections within the equine industry.
- Estimate the yearly impact on state retail sales tax collections occurring within the equine industry.

Object Costs - $4,000.
- Renew software licenses and computer support services.
- Training and travel.

ONGOING COSTS:
Ongoing costs for the 2025-27 biennium equal $84,000 and include similar activities described in the second-year costs. Time and effort equate to 0.3 FTE.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.5	0.3	0.4	0.3	0.3
A-Salaries and Wages	42,500	25,500	68,000	51,000	51,000
B-Employee Benefits	14,000	8,400	22,400	16,800	16,800
E-Goods and Other Services	12,500	5,700	18,200	11,400	11,400
G-Travel	1,500	1,500	3,000	3,000	3,000
J-Capital Outlays	3,500	900	4,400	1,800	1,800
Total $	$74,000	$42,000	$116,000	$84,000	$84,000

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
TAX POLICY SP 3	85,020	0.5	0.3	0.4	0.3	0.3
Total FTEs		0.5	0.3	0.4	0.3	0.3

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

Individual State Agency Fiscal Note

Bill Number: 5598 SB	Title: Horse racing/funding	Agency: 185-Horse Racing Commission

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

ACCOUNT	FY 2024	FY 2025	2023-25	2025-27	2027-29
Horse Racing Commission Operating Account-Non-Appropriated 169-6	(749,000)	(749,000)	(1,498,000)	(1,498,000)	(1,498,000)
Total $	(749,000)	(749,000)	(1,498,000)	(1,498,000)	(1,498,000)

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	1.4	1.4	1.4	1.4	1.4
Account					
Horse Racing Commission Operating Account-Non-Appropriated 169-6	(749,000)	(749,000)	(1,498,000)	(1,498,000)	(1,498,000)
WA Equine Industry Reinvestment Account-State New-1	968,464	970,812	1,939,276	1,957,147	1,979,609
Total $	219,464	221,812	441,276	459,147	481,609

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☒ If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐ If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

☐ Requires new rule making, complete Part V.

Legislative Contact:	Kellee Gunn	Phone: 786-7429	Date: 01/31/2023
Agency Preparation:	Seth Flory	Phone: (360) 407-8165	Date: 02/02/2023
Agency Approval:	Seth Flory	Phone: (360) 407-8165	Date: 02/02/2023
OFM Review:	Gwen Stamey	Phone: (360) 790-1166	Date: 02/03/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Senate Bill 5598 seeks to provide supplementary funding to support horse racing and the recreational use of horses in Washington by amending RCW 67.16.050 and 67.16.280, adding a new section to chapter 4 82.08 RCW, adding a new section to chapter 67.16 RCW, and repealing RCW 67.16.105

Section 1 authorizes transfers of up to $6 million each fiscal year of specified Sales and Use taxes for equine-related products to the "Washington Equine Industry Reinvestment Account" created in Section 2.

Section 2 creates the Washington Equine Industry Reinvestment Account. Beginning with the 2024 fiscal year, the legislature intends to annually appropriate an amount up to $6 million from the Washington equine industry reinvestment account as follows:

a. An amount sufficient to cover the Commission's operating costs.

b. Remaining appropriation will be used for the following purposes:

i. 10% to support nonprofit Class C race meets.

ii. 10% to supplement Washington-bred horses and breeders.

iii. 10% to be granted in support of equine activities.

iv. 65% to support Class 1 racing associations. With 25% designated for recruitment and shipping of horses to WA from outside the state. The remainder to be used for equine health and safety programs, research, racetrack surface improvements, and long-term maintenance of the racing surface. Additional allocations may be made for veterinary staff, racetrack security, on-duty paramedics, emergency medical technicians, starting gate personnel, race day outriders, purchase of track surface materials, and track safety equipment.

v. 5% to the local affiliate and representative of horsemen and women in WA state.

Section 3 amends RCW 67.16.050 reducing daily live racing licensing fees from $500 to $200.

Section 4 strikes the repealed RCW 67.16.105 as a provision for funding the Horse Racing Commission Operating Account (169). Additionally, this section strikes language superseded by Section 2 (2) (b) (iii) which authorizes the Commission to grant up to $300,000 in support of equine activities.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Section 3 amends RCW 67.16.050 reducing the daily live racing licensing fees from $500 to $200. This is expected to reduce Operating Account (169) revenue by $15,000/yr.

Section 4 strikes the repealed RCW 67.16.105 as a source of funding for the Horse Racing Commission Operating Account (169). This is expected to reduce Operating Account (169) revenue by $734,000/yr.

Combined this legislation would reduce The Horse Racing Commission's receipts by an estimated $749,000 annually.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

There is an indeterminate element to the fiscal impact of this legislation. Without serious deliberation between the Commission and industry stakeholders, it is difficult to know how much funding is needed to achieve the intended

reinvestment goals outlined in Section 2 (2) (b). After operating costs are covered, up to $5 million could be utilized for reinvestment.

As Sections 3 & 4 will reduce cash receipts into the Horse Racing Operating Account (169) by $749,000 annually, the newly created Equine Industry Reinvestment Account will have to pick up at least $749,000 in existing operating costs each year.

As this legislation encourages growth in equine related activities the Horse Racing Commission will need to grow in response. The Commission will need to expand their operations as follows:

1) To manage the reinvestment goals detailed in Section 2 (2) (b), the Commission will hire a Grants & Contracts Supervisor. This Position will be responsible for developing and running a grant program. The program will coordinate reinvestment grants from beginning to end, which includes vetting grant requests, packaging requests for deliberation by the Commissioners, coordinating distribution of granted reinvestment funds, and verifying funds are used appropriately. Salary, Benefits and associated overhead costs for this position are calculated at $97,976 in the first year.

2) With the grants and purse support provided by this legislation, there will be an increase in Class 1 Racing days. The Commissions estimates an 8% increase in Class 1 racing staff hours will be needed to facilitate the expanded racing schedule. Salary and benefits for this expansion are estimated at $59,040 annually.

3) The grants and purse support provided are likely to see the revival of Class C racing at facilities around the state. The Commission will need to regulatory racing staff for these Class C racing events. The Salary, benefits, and travel costs for Class C racing staff is estimated at $54,948 in the first year.

4) With an increase in both Class 1 and Class C racing events the Commission will have to increase the number of samples sent to the lab for testing. Up to 100 additional samples could be sent out for testing with a $75 per sample price tag. The total cost for increased testing could reach $7500 annually.

Note: To better understand how these estimates were reached, please see the appended Fiscal Impact Analysis.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
169-6	Horse Racing Commission Operating Account	Non-Appropriated	(749,000)	(749,000)	(1,498,000)	(1,498,000)	(1,498,000)
New-1	WA Equine Industry Reinvestment Account	State	968,464	970,812	1,939,276	1,957,147	1,979,609
		Total $	219,464	221,812	441,276	459,147	481,609

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	1.4	1.4	1.4	1.4	1.4
A-Salaries and Wages	143,167	146,749	289,916	304,970	321,569
B-Employee Benefits	46,766	48,032	94,798	100,115	105,978
C-Professional Service Contracts					
E-Goods and Other Services	12,500	10,000	22,500	20,000	20,000
G-Travel	17,031	17,031	34,062	34,062	34,062
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total $	219,464	221,812	441,276	459,147	481,609

In addition to the estimates above, there are additional indeterminate costs and/or savings. Please see discussion.

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
Grant & Contracts Supervisor	71,520	1.0	1.0	1.0	1.0	1.0
Investigator 4	80,952	0.1	0.1	0.1	0.1	0.1
Licensing Specialist	54,492	0.1	0.1	0.1	0.1	0.1
Race Steward	85,020	0.1	0.1	0.1	0.1	0.1
Veterinarian	146,869	0.1	0.1	0.1	0.1	0.1
Veterinarian Assistant	41,760	0.1	0.1	0.1	0.1	0.1
Total FTEs		1.4	1.4	1.4	1.4	1.4

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

House Bill 1529 Fiscal Impact Analysis

New Full-time Operating Position	Salary	Benefits	Overhead	Total
Grant & Contact Supervisor (Step L)	71520	21456	5000	97976

Increase in Class 1 Racing Staff Payroll

Assumes 8% increase staff hours	Salary/Wages	Benefits	Total Payroll
Payroll for 2022 Racing Staff	531000	207000	738000
Payroll for 2023 Racing Staff	573480	223560	797040
Difference	**42480**	**16560**	**59040**

Class C Race Track Staffing Costs (assumes 10 race days across 5 week)

Position	Hourly Rate	Hours Week 1	Hours Weeks 2-3	Hours Weeks 4-5	Total Wages (A)	Total Benefits (B)	Mileage per Week	Total Mileage (G)	Lodging Week 1	Lodging Weeks 2-5	Total Lodging (G)	Per Diem Week 1	Per Diem Weeks 2-5	Total Per Diem (G)
Steward	$42.96	32	76	76	7904.64	2371.39	350	1750	500	500	2500	345	345	1725
Licensing Clerk	$26.22	32	60	60	3985.44	1195.63	205	1025	500	250	1500	345	207	1173
Investigator	$38.81	32	60	60	5899.12	1769.74	295	1475	500	250	1500	345	207	1173
Veterinarian	$70.61	20	48	48	8190.76	2457.23	185	925	250	250	1250	207	207	1035
2 Vet Assistants	$19.92	32	64	64	3187.20	956.16								
			TOTALS (rounded)		**29167**	**8750**		**5175**			**6750**			**5106**
													Grand Total	**54948**

Sample Lab Testing	# of Tests	Unit Price	Total
Extimated Increase in Testing	100	75	7500

Total House Bill 1529 Fiscal Impact by Fiscal Year

Category	FY24	FY25	FY26	FY27	FY28	FY29
Grant & Contract Supervisor Salary (A)	71520	71520	71520	71520	71520	71520
Grant & Contract Supervisor Benefits (B)	21456	21456	21456	21456	21456	21456
Grant & Contract Supervisor Overhead (E)	5000	2500	2500	2500	2500	2500
Increase in Class 1 Racing Staff Salary (A)	42480	44604	46834	49176	51635	54217
Increase in Class 1 Racing Staff Benefits (B)	16560	17388	18257	19170	20129	21135
Class C Racing Staff Salaries (A)	29167	30625	32156	33764	35452	37225
Class C Racing Staff Benefits (B)	8750	9188	9647	10129	10635	11167
Class C Racing Staff Travel (G)	17031	17031	17031	17031	17031	17031
Increase Laboratory Sample Testing (E)	7500	7500	7500	7500	7500	7500
TOTALS	**219464**	**221812**	**226901**	**232246**	**237858**	**243751**

Fiscal Impact by Object Code

Object	FY24	FY25	FY26	FY27	FY28	FY29
A	143167	146749	150510	154460	158607	162962
B	46766	48032	49360	50755	52220	53758
E	12500	10000	10000	10000	10000	10000
G	17031	17031	17031	17031	17031	17031
TOTALS	**219464**	**221812**	**226901**	**232246**	**237858**	**243751**