

FISCAL ESTIMATE FORM

1999 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB # -2920/1

INTRODUCTION # S.B. 142

Admin. Rule #

Subject
Classifying All County Jailers as Protectives Under the WRS

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 Within Agency's Budget Yes No

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Decrease Costs

Local: No local government costs

1. Increase Costs
 Permissive Mandatory
 2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

Statutes now governing the Wisconsin Retirement System (WRS) define certain positions as protective participants, and also provide that employers shall designate other positions as protective if the positions' principle duties involve law enforcement or fire suppression, require frequent exposure to a high degree of danger, and require a high degree of physical conditioning. The job descriptions and functions of county jailers vary across the state; and accordingly, some counties designate county jailers as protectives, while others designate them as general employees.

The purpose of this bill is to define all county jailers across the state as protective participants, with creditable service earned under the WRS to be counted as "protective" only after the bill's effective date. This fiscal note assumes that 470 jailer positions would newly become protective, and that these positions will have an average salary in 2000 of \$36,000 for a total covered payroll for affected positions of \$17 million. The employer retirement costs will increase by about 2.2%, and added employer costs for s. 40.65 death and disability benefit would average about 3.4% of payroll for a total added employer cost of \$939,000. Employee retirement costs would decrease by 0.1% of payroll, or \$17,000 -- an amount which is subject to possible employer "pick-up". Hence, the total added costs for mandating these positions as protectives would be about \$920,000 during 2000, and all of these costs would be allocated to county government.

Long-Range Fiscal Implications:

Increased retirement and s. 40.65 death and disability costs would continue each year at about 5.5% of payroll for the affected county jailer positions.

Prepared By: / Phone # / Agency Name
 Joint Survey Committee on Retirement Systems (RET)

Authorized Signature / Telephone No.
Scott J. Dennison
 Scott Dennison 6-5251

Date
 5/13/99

FISCAL ESTIMATE WORKSHEET
Session

Detailed Estimate of Annual Fiscal Effect

1999

- ORIGINAL
 CORRECTED
 UPDATED
 SUPPLEMENTAL

LRB # -2920/1
INTRODUCTION # S.B. 142

Admin. Rule #

Subject
Classifying All County Jailers as Protectives Under the WRS

I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
A. State Costs by Category		
State Operations - Salaries and Fringes	\$ - 0 -	\$ - 0 -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations - Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
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	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT
STATE LOCAL

NET CHANGE IN COSTS \$ _____ \$ 920,000

NET CHANGE IN REVENUES \$ _____ \$ _____

Prepared By: / Phone # / Agency Name Joint Survey Committee on Retirement Systems	Authorized Signature/Telephone No. <i>Scott J. Dennison</i> Scott Dennison 6-5251	Date 5/13/99
---	---	-----------------