

Fiscal Estimate - 2005 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 05-1104/1	Introduction Number SB-114
------------------------------------	--

Subject
 Classifying county jailers as protective occupation participants under the Wisconsin Retirement System

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate

<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input 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 type="checkbox"/> No
<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs

Local:

No Local Government Costs
 Indeterminate

1. <input checked="" type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input checked="" type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

Fund Sources Affected	Affected Ch. 20 Appropriations
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By RET/ William Ford (608) 266-0680	Authorized Signature William Ford (608) 266-0680	Date 4/4/2005
---	--	-------------------------

Fiscal Estimate Narratives

RET 4/4/2005

LRB Number 05-1104/1	Introduction Number SB-114	Estimate Type Original
Subject Classifying county jailers as protective occupation participants under the Wisconsin Retirement System		

Assumptions Used in Arriving at Fiscal Estimate

It is estimated that this bill would increase required county payments to the Wisconsin Retirement System (WRS) by approximately \$2,315,000 annually, based upon the following assumptions and data.

1. A 2005 survey of counties conducted by the Wisconsin County Association estimates that there are 1000 county jailers that are not classified as protective occupation participants.
2. Based on figures provided by the Wisconsin Professional Police Association, it is estimated that the average salary of county jailers for 2006 (the first year this bill could take effect) is \$37,960.
3. For 2005, the fringe benefit rate difference for protective occupation participants as opposed to general employees is 2.5 percent. In addition, employers pay a percentage of payroll for death and disability payments for protective occupation participants. Generally, this percentage ranges from 1.9 percent to 6.6 percent, depending upon the past duty disability claims of the employer. For the purpose of this fiscal estimate, a contribution rate of rate of 3.6 percent (this rate is in the middle range of rates that may be imposed on an employer) is used.

Long-Range Fiscal Implications