Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2048 (R07/2000)

## Fiscal Estimate - 2001 Session

☑ Original ☐ Updated	Corrected	Supplemental				
LRB Number <b>01-4148/1</b>	Introduction Number S	SB-434				
Subject						
Exempt employee health care costs from county operating levy limits						
Fiscal Effect						
Appropriations Rever Decrease Existing Decre Appropriations Rever Create New Appropriations	ease Existing absorb within ag	No				
Local:  No Local Government Costs  Indeterminate  1. Increase Costs Permissive Mandatory  2. Decrease Costs Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Districts  5. Types of Local Government Units Affected Towns Village Cities Counties Others Districts						
Fund Sources Affected GPR FED PRO PRS	Affected Ch. 20 App SEG SEGS	propriations				
Agency/Prepared By	Authorized Signature	Date				
DOR/ Daniel Huegel (608) 266-5705	Brian Pahnke (608) 266-2700	2/18/02				

## Fiscal Estimate Narratives DOR 2/19/02

LRB Number	01-4148/1	Introduction Number	SB-434	Estimate Type	Original	
Subject						
Exempt employee health care costs from county operating levy limits						

## **Assumptions Used in Arriving at Fiscal Estimate**

With certain exceptions, no county may impose an operating tax levy at a rate greater than 1 mill or the rate imposed in 1992. The bill amends the definition of operating tax levy to exclude the portion of the levy which funds health care costs for county employees. Since counties generally provide health insurance benefits to their employees, this bill would increase the allowable operating tax levy for most counties.

The financial report forms filed by counties with the Department of Revenue do not separately identify personnel costs or the cost of health care benefits paid to county employees. It is therefore not possible to reasonably estimate the increase in county tax levies that this bill could engender.

Long-Range Fiscal Implications

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