

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: November 2, 2015

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution By the Committee on Finance, Personnel and Audit, relating to informational reports relative to Reclassification of Existing positions, Advancement within the Pay Range, Reallocations of Non-Represented positions, Appointments at an Advanced Step of the Pay Range; Revisions to Executive Compensation Plan [ECP] positions; Dual Employment; Emergency Appointments; Temporary Appointments; and Temporary Assignments to a Higher Classification

FISCAL EFFECT:

- | | |
|--|--|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input type="checkbox"/> Absorbed Within Agency's Budget
<input checked="" type="checkbox"/> Not Absorbed Within Agency's Budget

<input type="checkbox"/> Decrease Operating Expenditures

<input type="checkbox"/> Increase Operating Revenues

<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures

<input type="checkbox"/> Decrease Capital Expenditures

<input type="checkbox"/> Increase Capital Revenues

<input type="checkbox"/> Decrease Capital Revenues

<input type="checkbox"/> Use of contingent funds |
|--|--|

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	\$6,993	\$45,448
	Revenue	\$0	\$0
	Net Cost	\$6,993	\$45,448
Capital Improvement Budget	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.
 - A. Approval of this resolution would REJECT four positions recommended by Human Resources to be reclassified or pay increased due to performance. These include: Senior Executive Assistant-DAS, Coordinator Assessment Property (DAS), City Works GIS Coordinator (DOT), and Assistant Natural Areas Coordinator (Parks).
 - B. Based on a fiscal report prepared by the Department of Administrative Services, the fiscal impact for 2015 is \$6,993 and the full year (2016) cost is \$45,448. These amounts reflect the increased cost to compensate the positions at the proposed higher rate.
 - C. The funds to pay these higher compensation amounts were not specifically included within the 2015 Adopted or 2016 Recommended Budget. If approved, the affected departments would have to absorb the amounts within its net salary budget. The Department of Administrative Services stated in its report that the affected departments did have the funds available to cover these reclassifications/performance pay increases.
 - D. No assumptions were used.

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

² Community Business Development Partners' review is required on all professional service and public work construction contracts.

Department/Prepared By Steve Cady, Research and Policy Director, Office of the Comptroller

Authorized Signature 

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required