

**MILWAUKEE COUNTY FISCAL NOTE FORM**

**DATE:** May 7, 2015

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A Resolution By the Committee on Judiciary, Safety, and General Services relating to an informational report from Corporation Counsel, regarding vacant, funded, and unfunded positions in the Milwaukee County Sheriff's Office.

**FISCAL EFFECT:**

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

*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.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<b>Operating Budget</b>	Expenditure	\$1,500,000	\$0
	Revenue	\$0	\$0
	Net Cost	\$1,500,000	\$0
<b>Capital Improvement Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

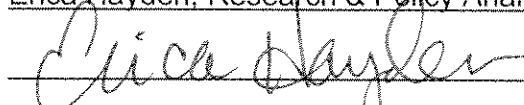
## DESCRIPTION OF FISCAL EFFECT

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. <sup>1</sup> 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 will authorize an allocation of \$1.5 million from Org. Unit 1945 – Appropriation for Contingencies to Org. Unit 4000 – Office of the Sheriff. The purpose of this allocation is to provide monies to the Office of the Sheriff to avert a deficit at the end of the year and allow for a class of thirty deputy-trainees to start on or about July 1, 2015, to provide adequate staffing to mitigate future overtime expenditures.
- B. The cost of the proposed action will be a one-time transfer of \$1.5 million from Org. Unit 1945 – Appropriation for Contingencies to the Office of the Sheriff which will reduce the County-wide surplus by \$0.6 million.
- C. The budgetary impact in the current year is the cost of \$1.5 million dollars to be taken out of Org. Unit 1945 – Appropriation for Contingencies. It is anticipated that the funds will be used to offset the anticipated deficit in the Office of the Sheriff to allow a class of deputy-trainees to start on or about July 1, 2015. Once the deputy-trainees complete their training and begin active duty it is anticipated that the costs of overtime for the Office of the Sheriff will decrease with the additional staff.
- D. No assumptions or interpretations were utilized for the information on this form.

Department/Prepared By Erica Hayden, Research & Policy Analyst, Office of the Comptroller

Authorized Signature \_\_\_\_\_



Did DAS-Fiscal Staff Review?  Yes  No

Did CDBP Review?<sup>2</sup>  Yes  No  Not Required

<sup>1</sup> 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.

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