

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: August 18, 2023

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: From the Chief Human Resources Officer, Department of Human Resources, requesting to increase the constitutional officer salaries of County Executive and Comptroller, in accordance with Milwaukee County Ordinance Section 17.98 and 17.99(2) for the next eligible terms.

FISCAL EFFECT:

- No Direct County Fiscal Impact
 - Existing Staff Time Required
- Increase Operating Expenditures
(If checked, check one of two boxes below)
 - Absorbed Within Agency’s Budget
 - Not Absorbed Within Agency’s Budget
- Decrease Operating Expenditures
- Increase Operating Revenues
- Decrease Operating Revenues
- Increase Capital Expenditures
- Decrease Capital Expenditures
- Increase Capital Revenues
- Decrease Capital Revenues
- 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	\$0	\$11,708
	Revenue	\$0	\$0
	Net Cost	\$0	\$11,708
Capital Improvement Budget	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

*The salaries for the County Executive and Comptroller would become active per statutory effective dates for each position in 2024 and would not affect the 2023 budget.

**The new estimated salaries would start on the first day of the new term for Comptroller on April 16, 2024, and for County Executive on May 6, 2024. Therefore, 2024 would not see the full annual cost of the positions until 2025. Costs reflected are inclusive of the 4% increase for the Comptroller and 8.5% increase for the County Executive.

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 will increase the annual salary for various elected officials beginning with applicable increase effective dates provided for by statute.

B. Approval of this resolution will increase the annual salaries for various elected officials beginning with eligible new terms. The Comptroller's term begins on April 16, 2024, and on May 6, 2024, for the County Executive. The additional increase in cost for the 4 percent increase for the Comptroller and the 8.5 percent increase for the County Executive is estimated to be \$11,708 for 2024 and \$17,412 each year until the end of the term. The 7.65% for FICA would be additional.

C. The increased salaries will be included in the 2024 Recommended Budget.

D. FICA costs of an additional 7.65% need to be added to the salary increase amounts.

Department/Prepared By Margo Franklin, Chief Human Resources Officer, DHR

Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required

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.