

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: March 26, 2013

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish 1.0 FTE Graphics Assistant and create 1.0 FTE Aquatics Supervisor.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget
<input checked="" 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	-\$18,688	-\$37,375
	Revenue	\$0	\$0
	Net Cost	-\$18,688	-\$37,375
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

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. Parks requests to abolish 1.0 FTE Graphics Assistant (title code 00019524, pay range 14, Marketing Division) and create 1.0 Aquatics Supervisor (title code TBD, pay range 21M, Aquatics Division). Salary savings for seasonal positions would also be achieved in the Aquatics Division due to the Aquatics Supervisor taking on several year-round administration duties.

B/C. The direct cost of abolishing the Graphics Assistant and creating the Aquatics Supervisor is \$3,867 in the current year and \$7,735 in the subsequent year. This cost is more than offset by a reduction in seasonal employee costs of \$22,555 in the current year and \$45,110 in the subsequent year. The total savings associated with this request are \$18,688 in the current year and \$37,375 in the subsequent year. The estimated budget impact is the same as the direct cost.

D. The current year costs will be achieved assuming the Aquatics Supervisor is filled for 13 pay periods in 2013 at step 1 of pay range 21M. The analysis is based on 2013 Adopted Budget salary and fringe benefit rates, including a 1.5% wage increase in the 12th pay period.

Department/Prepared By Daniel Laurila, Fiscal & Management Analyst, DAS-Fiscal

Authorized Signature 

Did DAS-Fiscal Staff Review? Yes No

Did CBDP 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.