

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: December 12, 2014

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 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 | | |
| | Revenue | | |
| | Net Cost | See narrative | See narrative |
| Capital Improvement Budget | Expenditure | | |
| | Revenue | | |
| | Net Cost | | |

DESCRIPTION OF FISCAL EFFECT

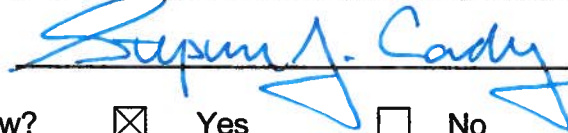
In the space below, you must provide the following information. Attach additional pages if necessary.

- 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. Approval of this resolution will deny the proposed position reclassifications submitted by the Department of Human Resources in a report dated November 21, 2014.
- B. The fiscal impact statement included in the report states the 2014 fiscal impact for salary, social security and fringe benefits for the reclassified position to be \$212. The full-year cost is \$5,520. No adjustments have been made for any associated revenue that may offset this expense.
- C. The Department of Administrative Services – Fiscal Affairs Division reviewed the reclassifications and indicated that funds would be available this year in each of the affected departments to cover the cost of the position actions. Approval of the reclassifications would increase salary and fringe benefit expenditures, however, it would reduce the amount of surplus salary appropriations that may have otherwise remained at the end of the budget year.
- D. None.

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

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.