

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 2/16/12

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Recommended adoption of a resolution/ordinance to create an Office of the Comptroller through the transfer of funds and transfer of employees and to amend various sections of Chapter 1, 9, 13, 15, 30, 32, 42, 44, 46, 56, 57 and 79 and to create Chapter 34 of the Milwaukee County Code of General Ordinances to make ordinances consistent with the provisions of 2011 Wisconsin Act 62 as it pertains to the creation of the Office of the Comptroller.

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" 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 type="checkbox"/> Increase Operating Expenditures
(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 type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input 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.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	0
	Revenue	0	0
	Net Cost		
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. The proposed action recommends adoption of a resolution/ordinance to create an Office of the Comptroller through the transfer of funds and transfer of employees and to amend various sections of Chapter 1, 9, 13, 15, 30, 32, 42, 44, 46, 56, 57 and 79 and to create Chapter 34 of the Milwaukee County Code of General Ordinances to make ordinances consistent with the provisions of 2011 Wisconsin Act 62 as it pertains to the creation of the Office of the Comptroller. If adopted, staff from the Department of Audit and staff from the Central Finance section of the Department of Administrative Services (DAS) – Fiscal Affairs Division would be consolidated under the new Office of the Comptroller. The unspent appropriations and unrealized revenue in the Department of Audit and Central Finance would also be transferred to the new Office of the Comptroller (Agency 370).
 - B. No direct fiscal impact to the County is anticipated to result from approval of the proposed action. The Office of the Comptroller's budget will be established through the transfer of unspent appropriations and unrealized revenue from the Department of Audit and the Central Finance Section of the DAS – Fiscal Affairs Division effective April 15, 2012. Any unanticipated costs associated with the action would be absorbed within the Office of the Comptroller's budgetary appropriations once established.
 - C. No fiscal impact results in the current year from approval of the proposed action as the unspent funds appropriated and unrealized revenue budgeted in the 2012 Adopted Budget as of April 15, 2012 for the Department of Audit and for Central Finance Section of the DAS – Fiscal Affairs Division are transferred to the Office of the Comptroller. Any impact of these changes on subsequent budgets would not be known until the newly elected comptroller

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.

submits his or her future budgets. The County Executive and County Board will have final review and approval of any additional appropriations required through the normal budget process.

- D. The proposed action is undertaken to ensure that the Milwaukee County Code of General Ordinances is consistent with the provisions of 2011 Wisconsin Act 62 related to the Office of the Comptroller and Corporation Counsel. The assumption in creating this fiscal note is that any unspent appropriations and any unrealized revenue in the Central Finance Section of the DAS – Fiscal Affairs Division and the Department of Audit as of April 15, 2012 will be transferred through an administrative fund transfer to Agency 370 – Office of the Comptroller. Any expenditures incurred by the Office of the Comptroller as created through this action on April 15, 2012 or later will be accounted for in the Office of the Comptroller

Department/Prepared By Cynthia (CJ) Pahl/DAS - Fiscal Affairs

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No