

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** March 28, 2014

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** Resolution submitted to request a fund transfer in the amount of \$78,374 from the Contingency fund to the Office of the Comptroller - Audit Services Division (org. 3741) to fund three positions and purchase computer equipment necessary to monitor compliance with the recently enacted Living Wage Ordinance.

**FISCAL EFFECT:**

- |  |   |
|--|---|
| <input type="checkbox"/> No Direct County Fiscal Impact<br><br><input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below) <ul style="list-style-type: none"> <li><input type="checkbox"/> Absorbed Within Agency's Budget</li> <li><input type="checkbox"/> Not Absorbed Within Agency's Budget</li> </ul> | <input type="checkbox"/> Increase Capital Expenditures<br><br><input type="checkbox"/> Decrease Capital Expenditures<br><br><input type="checkbox"/> Increase Capital Revenues<br><br><input type="checkbox"/> Decrease Capital Revenues<br><br><input checked="" type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Decrease Operating Expenditures<br><br><input type="checkbox"/> Increase Operating Revenues<br><br><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
<b>Operating Budget</b>	Expenditure	78,374	217,369
	Revenue	0	0
	Net Cost	78,374	217,369
<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.

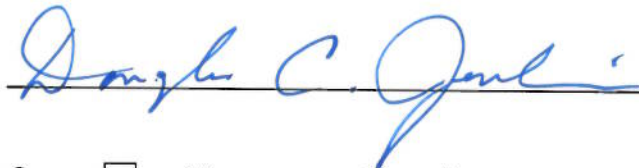
- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current 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.

Approval of this resolution will transfer \$78,374 from the County's Contingency fund to the Office of the Comptroller – Audit Services Division (org 3741) operating budget to fund three positions and the purchase of computer equipment necessary to monitor compliance with recently enacted Chapter 111 (Living Wage Ordinance) of the Milwaukee County General Ordinances, in 2014. The cost of monitoring efforts in 2015 would increase to an estimated \$217,369.\*

\* Includes payroll costs of \$214,457, which is calculated using active fringe benefit rates but does not include legacy fringe benefit costs and the impact of potential wage increases in 2015; plus \$2,912 for the three additional staff members to meet government auditing standards requirements for continuing professional education.

Department/Prepared By Office of the Comptroller – Audit Services Division/Paul Grant

Authorized Signature



Did DAS-Fiscal Staff Review?  Yes  No

Did CBDP 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.