

**MILWAUKEE COUNTY FISCAL NOTE FORM**

DATE: February 10, 2016

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to establish annual salaries for Constitutional Officers to be elected in 2016 and to amend Milwaukee County Code of General Ordinances pertaining to the compensation for Register of Deeds, Treasurer and County Clerk

**FISCAL EFFECT:**

- |   |  |
|---|--|
| <input 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 checked="" type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues     |
| <input checked="" 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.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<b>Operating Budget</b>	Expenditure	\$0	\$14,665
	Revenue	\$0	\$0
	Net Cost	\$0	\$14,665
<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.

- A. Approval of the request would increase the compensation for Register of Deeds, Treasurer, and County Clerk beginning in Fiscal Year 2017 for the duration of their term.
- B. There is no cost associated with this action in the current fiscal year. The estimated increase for 2017 related to this action including salary, social security and active fringe benefits is \$14,665, due to increasing the compensation for the Register of Deeds, Treasurer and County Clerk from \$83,775.95 to \$87,964.75. For 2018, the budget impact will be \$528 greater than the 2017 impact due to being in effect for the full year.
- C. No tax levy impact is assumed since it is anticipated that the amount will be absorbed within the Offices' appropriations.
- D. For 2017, 25 pay periods are assumed because the terms for the Register of Deeds, Treasurer, and County Clerk commence on the first Monday in January per State Statute 59.20. For 2018, all 26 pay periods are assumed. For Fiscal Year 2017 and 2018, active fringe benefits are estimated at the current year rate.

Department/Prepared By Lara Lukasik, Budget & Management Analyst, DAS -PSB

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.