

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: March 19, 2015

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"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input checked="" type="checkbox"/> Increase Operating Expenditures
(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.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure		
	Revenue		
	Net Cost	\$273,528	\$343,107
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.
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- A. Approval of this resolution will approve the recommended reclassifications submitted by the Department of Human Resources in various cycles since December 2013 that have been rejected by the County Board. These rejections have been contained in File Nos. 13-946, 14-17, 14-508, 14-570, 14-706, 14-807, 14-927, and 15-72. A recent list submitted by the Department of Human Resources reflects 99 positions that have been rejected and have a fiscal impact, however there are several additional affected positions that have no fiscal impact.
 - B. The Department of Human Resources estimates that the full year cost of the rejected reclassifications is \$343,107. This equates to \$13,196 per pay period. The resolution would approve the reclassifications effective Pay Period 9, beginning April 12, 2015. Therefore, the full year fiscal impact is reduced to reflect that eight of the 26 pay periods have passed, leaving 18 pay periods remaining, or \$237,528. ($\$13,196 \times 18 = \$237,528$) Therefore, the anticipated fiscal impact for 2015 is approximately \$237,528. The Department of Administrative Services – Performance, Strategy and Budget (DAS-PSB) indicated that funds have been allocated within departmental budgets to cover the cost of these reclassifications. DAS-PSB also previously reviewed the fiscal impact that was used by Human Resources and for this fiscal note. For 2016, this fiscal note assumes that funding will be provided in the Adopted Budget to reflect the new classifications and pay.
 - C. The approval of this resolution will not have a budgetary impact as the funds were included in overall salary appropriations in the 2015 Budget.
 - D. No other assumptions were used.

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.

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