

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** February 16, 2023

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** Request to amend Section 17.14(10) of the Milwaukee County Code of General Ordinances related to uniform allowances to entitle certain employees to a uniform allowance as prescribed under an approved Administrative Manual Operating Procedure (AMOP).

**FISCAL EFFECT:**

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact<br><input type="checkbox"/> Existing Staff Time Required<br><input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below)<br><input type="checkbox"/> Absorbed Within Agency's Budget<br><input type="checkbox"/> Not Absorbed Within Agency's Budget<br><input type="checkbox"/> Decrease Operating Expenditures<br><input type="checkbox"/> Increase Operating Revenues<br><input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures<br><input type="checkbox"/> Decrease Capital Expenditures<br><input type="checkbox"/> Increase Capital Revenues<br><input type="checkbox"/> Decrease Capital Revenues<br><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 <sup>1</sup>	Subsequent Year
<b>Operating Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0
<b>Capital Improvement Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

<sup>1</sup> Although the action to entitle certain positions to a uniform allowance has a financial impact, the action is codifying past practice and departmental budgets have already included appropriations for this purpose. Assuming that the Administrative Manual Operating Procedure (AMOP) further codifies past practice, there is no budgetary impact. Any deviations from past practice could result in additional budgetary impacts.

## 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>2</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. **Proposal:** To amend Section 17.14(10) of the Milwaukee County Code of General Ordinances related to uniform allowances to entitle certain employees to a uniform allowance as prescribed under an approved Administrative Manual Operating Procedure (AMOP).
- B. **Direct Financial Impact:** The proposed amendment would entitle 638 employees (see table below) to a uniform allowance as prescribed under the AMOP. If all 638 employees were eligible in any given year, the maximum financial liability of a \$200 uniform allowance would be \$127,600. However, it is likely that not all positions will be filled and of those filled, a percentage of employees will not be eligible based on their length of service. Therefore, the annual cost of this ordinance change is likely less. It should be noted that the County has provided eligible employees in these positions with a \$200 uniform allowance in prior years, and therefore, this action ratifies past practice.

	Budgeted FTE	2021 Payment	2022 Payment	2023 Cost
Correctional Officers	488	\$ 200.00	\$ 200.00	\$ 97,600.00
Correctional Officer Sergeants	50	\$ 200.00	\$ 200.00	\$ 10,000.00
Correctional Officer Lieutenants	51	\$ 200.00	\$ 200.00	\$ 10,200.00
Correction Manager	14	\$ 200.00	\$ 200.00	\$ 2,800.00
Correction Truck Driver	1	\$ 200.00	\$ 200.00	\$ 200.00
Public Safety Officers	31	\$ 200.00	\$ 200.00	\$ 6,200.00
Public Safety Officer Supervisors	1	\$ 200.00	\$ 200.00	\$ 200.00
Assistant Superintendent	2	\$ 200.00	\$ 200.00	\$ 400.00
<b>TOTAL</b>				<b>\$ 127,600.00</b>

<sup>2</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.

C. **Budgetary Impact:** There is no budgetary impact associated with this request because the 2023 Adopted Budget includes appropriations for the provision of uniform allowances for these positions. Future budgets would also need to include appropriations for uniform allowances.

D. **Assumptions:**

- This fiscal estimate assumes that all positions are filled and eligible for the full uniform allowance as prescribed by the AMOP. Per past practice, employees hired before June of the year are only eligible for a pro-rated share of the uniform allowance in that year; and employees hired after June of the year are not eligible for the uniform allowance in that year. Therefore, it is likely that County would pay out less than the maximum liability of \$127,600 (for a \$200 uniform allowance).
- The fiscal estimate assumes that the uniform allowance prescribed under the AMOP is \$200. If the amount under the AMOP is more or less, the maximum liability described here will be more or less.
- The 2023 Adopted Budget included funding for hourly Correctional Officer positions in the Milwaukee County Sherriff's Office. The Department of Human Resources has indicated that this funding will be used to hire four hourly positions. Those four positions are included in this estimate. If the hourly funding is used to hire additional positions, the costs provided here could be higher.

Department/Prepared By Cynthia J Pahl

Authorized Signature Cynthia J Pahl



Did DAS-Fiscal Staff Review?  Yes  No

Did CBDP Review?<sup>2</sup>  Yes  No  Not Required