

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 2/26/2018

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Authorization to transfer \$2,239,926 in 2017 funds for retroactive salary payments included in the 2015-2018 Agreement with the Milwaukee Deputy Sheriff's Association

FISCAL EFFECT:

- | | |
|--|---|
| <input type="checkbox"/> No Direct County Fiscal Impact <input type="checkbox"/> Existing Staff Time Required <input type="checkbox"/> Increase Operating Expenditures (If checked, check one of two boxes below) <input type="checkbox"/> Absorbed Within Agency's Budget <input type="checkbox"/> Not Absorbed Within Agency's Budget <input type="checkbox"/> Decrease Operating Expenditures <input type="checkbox"/> Increase Operating Revenues <input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures <input type="checkbox"/> Decrease Capital Expenditures <input type="checkbox"/> Increase Capital Revenues <input type="checkbox"/> Decrease Capital Revenues <input checked="" 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 | Subsequent Year |
|-----------------------------------|---------------------------------|--------------|-----------------|
| Operating Budget | Expenditure | 0 | 0 |
| | Revenue | 0 | 0 |
| | Net Cost | 0 | 0 |
| Capital Improvement Budget | 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. 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 Office of the Comptroller is requesting authorization to transfer \$2,239,926 in 2017 funds from the Appropriation for Contingencies to the Office of the Sheriff for retroactive salary payments included in the 2015 – 2018 Memorandum of Agreement (MOA) with the Milwaukee Deputy Sheriff's Association.

B. Adopted File 17-811 authorized the MOA in December 2017. The MOA required salary and social security payments for 2015, 2016, and 2017 of \$2,939,926, of which \$700,000 had been accrued in 2016 funds. The Office of the Sheriff was charged with the remaining \$2,239,926 expenditure but has insufficient 2017 appropriations.

This resolution will authorize that 2017 funds be moved from Org. 1945 – Appropriation for Contingencies to Agency 400 – Office of the Sheriff. This will result in an increase in expenditure authority in the Sheriff's salary and social security expense accounts.

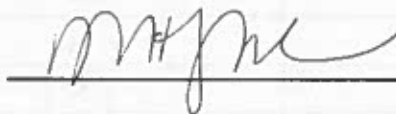
C. This transfer itself does not impact the County's 2017 bottom line. This transfer increases the expenditure budget for the Office of the Sheriff but decreases contingency. There is no overall budgetary impact since this action simply transfers an appropriation from one unit to another. This expense has already been taken into account in the County's 2017 year-end projection, so it will not impact the County's 2017 year-end status.

There is no impact on subsequent fiscal years.

D. No assumptions were utilized.

Department/Prepared By Alexis Gassenhuber, Financial Analyst, Office of the Comptroller

Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required

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.