

**MILWAUKEE COUNTY FISCAL NOTE FORM**

**DATE:** October 9, 2019

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A resolution establishing a policy of permitting Milwaukee County employees to receive paid time off to work at Milwaukee County municipal polling locations on Primary and General Election Days

**FISCAL EFFECT:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact                                     | <input type="checkbox"/> Increase Capital Expenditures |
| <input checked="" type="checkbox"/> Existing Staff Time Required                                       | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues     |
| <input 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	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0
<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 this resolution will establish a policy of permitting Milwaukee County employees to receive paid time off to work at Milwaukee County municipal polling locations on Primary and General Election Days.
  - B. In the absence of this policy, the County would have paid participating employees for these days regardless. Therefore, there is no direct cost to this proposal unless a manager allows for a day off and is required to backfill the employee's absence with overtime or temporary help. Presumably, managers would not approve days off in which that was the case.
  - C. As stated in B above, in the absence of this policy, the County would have paid participating employees for the hours regardless. Therefore, there should be no budgetary impact due to this action. In the unlikely event that a day off is approved and the absence is backfilled with overtime or temporary help, there could be a budgetary impact, but the countywide impact would be negligible.
  - D. The assumptions made in the resolution are as follows:
    - Participating employees would have been paid regardless of this policy; presumably employees taking time off without pay to participate would still use time off without pay under this policy and would not cause additional costs for the County (this would be determined by the final Human Resource policy).

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<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.

- Presumably, managers would not allow an employee time off to participate if it resulted in overtime or temporary help costs for the department. If this were the case, there would be direct costs associated with this action.

Department/Prepared By Cynthia (CJ) Pahl

Authorized Signature *Stephen J. Cady*

Did DAS-Fiscal Staff Review?  Yes  No

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