

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 5/2/2024

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish 1.0 FTE Accounting Supervisor (pay range NR25) and create 1.0 FTE Accounting Manager (pay range NR30) in the Office of the Comptroller

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 checked="" 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 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	(17,483)	22,857
	Revenue	0	0
	Net Cost	(17,483)	22,857
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 Comptroller is requesting to abolish 1.0 FTE Accounting Supervisor, pay range NR25 (vacant) and create 1.0 FTE Accounting Manager pay range NR30.
 - B. For 2024, it was assumed that the salary and social security expenditure for the abolished position would be \$93,935. Assuming that the newly created position is filled in pay period 19 at the midpoint, the anticipated 2024 cost is \$35,936. The Accounting Supervisor position incurred costs of approximately \$40,500 while it was filled, which results in a direct fiscal savings in 2024 of \$17,483. For 2025, the difference in cost between the two positions results in annual cost increase of \$22,857.
 - C. The 2024 Adopted Budget includes appropriations for salary and social security of \$93,935. Assuming that the position is filled in pay period 19 at the midpoint and accounting for previously incurred costs of the abolished position, the result is a budgetary savings of \$17,483 for 2024. For 2025, the Comptroller's requested budget will need to fund the difference in cost between the abolished position and created position of \$22,857.
 - D. This fiscal note assumes that the Accounting Manager position will be filled at the midpoint during pay period 19. If the position is filled at an earlier or later time, or at a different amount, the savings estimated here will be different.

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 Office of Economic Inclusion review is required on all professional service and public work construction contracts.

Department/Prepared By Cynthia J. Pahl

Authorized Signature 

Did SBP Fiscal Staff Review? Yes No

Did OEI Review?² Yes No Not Required