

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: April 22, 2025

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish 1.0 FTE Associate Accountant, pay grade NR17 (vacant) and create 1.0 FTE Supervisor Accounting, pay grade NR25

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 type="checkbox"/> Increase Operating Expenditures
(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 checked="" 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	(\$13,984)	\$44,007
	Revenue	\$0	\$0
	Net Cost	(\$13,984)	\$44,007
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 Associate Accountant, pay grade NR17 (vacant) and create 1.0 FTE Supervisor Accounting, pay grade NR25.
 - B. The annual difference in salary and social security costs of the two positions \$44,007. For 2025, the newly created position is expected to be filled around pay period 18 for a decrease in costs of \$13,984. The requested action will be included in the Comptroller's 2026 requested budget.
 - C. For 2025, a savings in the department's salary budget of \$13,984 is projected due to the anticipated start date of the new position. For 2026, the Comptroller's requested budget will include the additional cost of the position, using contractual dollars that were included in the 2025 adopted budget to assist with ACFR production.
 - D. This fiscal note assumes that the Supervisor Accounting position will be filled at the middle of the grade during pay period 18. If the position is filled at an earlier or later time, or at a different rate than assumed, the savings/costs estimated in this fiscal note 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 Community Business Development Partners' review is required on all professional service and public work construction contracts.

Department/Prepared By **Cynthia J. Pahl**

Authorized Signature *Cynthia J. Pahl*

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required