

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: August 11, 2022

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish 1.0 FTE Specialist Payroll, pay grade 18 (vacant) and create 1.0 FTE Payroll Team Lead, pay grade 22.

FISCAL EFFECT:

- | | |
|---|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input checked="" 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 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	\$515	\$6,220
	Revenue		
	Net Cost	\$515	\$6,220
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 Specialist Payroll, pay grade 18 (vacant) and create 1.0 FTE Payroll Team Lead, pay grade 22.
 - B. The annual difference in salary and social security costs of the two positions (assuming both at pay step 1) is \$6,220. For 2022, the newly created position is expected to be filled around pay period 25 for an increase in costs of \$515. That cost will be absorbed within the department's current salary budget, which was increased by File No. 22-415 which transferred \$15,000 to salary dollars to fund position changes within the Office of the Comptroller during 2022. The requested action was included in the Comptroller's 2023 requested budget.
 - C. For 2022, the increase in expense is absorbed within the department's salary budget (which was increased by \$15,000 in File No. 22-415 to fund various position actions within the Office of the Comptroller). For 2023, the Comptroller's requested budget included the additional cost of the position.
 - D. This fiscal note assumes that the Payroll Team Lead position will be filled at step 1 during pay period 25. If the position is filled at an earlier or later time, or at a different step, the costs 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 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