

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: November 2, 2022

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Requesting approval to abolish 1.0 FTE Accountant 4 position, pay grade 28M and create 1.0 Accountant 3 position, pay grade 25M

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	\$0	(\$832)
	Revenue	\$0	\$0
	Net Cost	\$0	(\$832)
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 District Attorney is seeking to abolish a vacant 1.0 FTE Accountant 4 position and create a 1.0 FTE Accountant 3 position, consistent with operational needs of the Department.
- B. Because of the timing of the personnel action, there will be no direct savings in the current year. Because the action abolishes a position at a higher pay grade (Accountant 4, 28M) and creates a position at a lower pay grade (Accountant 3, 25M), there will be a decrease in salary costs in future years. However, we project hiring for the new Accountant 3 position at step 4 of pay grade 25M, in order to recruit and retain a qualified applicant. The direct savings in future years therefore will be minimal.
- C. The District Attorney staff member who most recently held the position of Accountant 4 was at step 2 of pay grade 28M, which is \$30.74 per hour, or \$63,919 annually. To recruit a qualified applicant as the new Accountant 3, we project hiring for the position at Step 4 of pay grade 25M, which is \$30.33 per hour, or \$63,087 annually. Because of the timing of the action, there will be no budgetary impact in the current year. Calculating as if the position were filled for the entire year in subsequent years, there would be annual savings in future years of \$832, which is the salary differential between 28M Step 2 and 25M Step 4.
- D. There are no assumptions or interpretations associated with this request.

Department/Prepared By District Attorney/Deputy District Attorney Karen Loebel

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.