

**MILWAUKEE COUNTY FISCAL NOTE FORM****DATE:** April 1, 2022Original Fiscal Note Substitute Fiscal Note **SUBJECT:** Request to create 1.0 FTE Senior Accountant, Pay Grade 28M in the Department of Health and Human Services.**FISCAL EFFECT:**

- No Direct County Fiscal Impact  Increase Capital Expenditures
- Existing Staff Time Required  Decrease Capital Expenditures
- Increase Operating Expenditures (If checked, check one of two boxes below)  Increase Capital Revenues
- Absorbed Within Agency's Budget  Decrease Capital Revenues
- Not Absorbed Within Agency's Budget
- Decrease Operating Expenditures  Use of contingent funds
- Increase Operating Revenues
- 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	\$40,749	\$70,534	
	Revenue	\$40,749	\$70,534	
	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. Department of Health and Human Services (DHHS) is requesting to create 1.0 FTE Senior Accountant to meet its reporting and accounting responsibilities related to the Emergency Rental Assistance (ERA) Program and American Rescue Plan Act (ARPA).
  - B. The 1.0 FTE Senior Accountant would be at pay grade 28M with a pay range of \$61,828 - \$71,833 for salary (\$66,465 - \$ 77,220 with salary and social security). DHHS expects to fill the position in pay period 12. The Senior Accountant will be responsible for financial reporting, auditing and monitoring associated with the ERA and ARPA funding streams. The direct cost (salary and social security) impact in 2022 would be \$40,749, offset by increased revenue.
  - C. There is no direct cost impact in 2022 to create 1.0 FTE Senior Accountant as all additional expenditures are offset by administrative revenue attached to the ARPA and ERA programs.
  - D. Assumptions include: Filling the 1.0 FTE Senior Accountant in pay period 12 at Step 3.

### **PREPARED BY:**

Pam Matthews

Budget and Management Analyst

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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.

JOSEPH LAMERS

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Joseph Lamers, Director  
Office of Strategy, Budget and Performance

Did DAS-Fiscal Staff Review?  Yes  No  
Did CBDP Review?<sup>2</sup>  Yes  No  Not Required