

**MILWAUKEE COUNTY FISCAL NOTE FORM****DATE:** 4/14/20Original Fiscal Note ☒Substitute Fiscal Note ☐**SUBJECT:** Request to create 1.0 FTE Accountant 2 position and abolish 1.0 FTE Fiscal Assistant 2 position in the Department of Health and Human Services.**FISCAL EFFECT:**

- ☐ No Direct County Fiscal Impact
- ☐ Existing Staff Time Required
- ☐ Increase Operating Expenditures  
(If checked, check one of two boxes below)
- ☐ Absorbed Within Agency's Budget
- ☐ Not Absorbed Within Agency's Budget
- ☒ Decrease Operating Expenditures
- ☐ Increase Operating Revenues
- ☐ Decrease Operating Revenues
- ☐ Increase Capital Expenditures
- ☐ Decrease Capital Expenditures
- ☐ Increase Capital Revenues
- ☐ Decrease Capital Revenues
- ☐ 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.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<b>Operating Budget</b>	Expenditure	-26,176	-173
	Revenue	0	0
	Net Cost	-26,176	-173
<b>Capital Improvement Budget</b>	Expenditure		
	Revenue		
	Net Cost		

## 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. The Department of Health and Human Services (DHHS) is requesting to create 1.0 FTE Accountant 2 position and abolishment of 1.0 FTE Fiscal Assistant 2 position.

B. A position review by Human Resources found that the actual duties of a Fiscal Assistant 2 position actually align with the duties of an Accountant 2 position. The Fiscal Assistant 2 position is a grade 04Z1 (currently vacant) and is budgeted in 2020 at \$45,246 (including social security). The new 1.0 FTE Accountant 2 position would be at grade 17, with a pay range of \$41,867 - \$47,420 for salary (or \$45,070 - \$51,048 with salary and social security). DHHS expects to fill the position in Pay Period 16, at step 1 for a direct cost (salary and social security) in 2020 of \$19,070.

C. There is no direct cost impact in 2020 because the Fiscal Assistant 2 position has been vacant since 2019 and there is sufficient funding available in the current 2020 budget to fund the requested Accountant 2 position. The annual direct cost impact for the salary and social security costs of 1.0 Accountant 2 position filled at step 1 in pay grade 17 is \$45,070, which is \$173 lower than the currently budgeted Fiscal Assistant 2 position.

D. Assumptions include: Filling 1.0 FTE Accountant 2 position at step one in Pay Period 16 and elimination of the 1.0 FTE Fiscal Assistant 2 position.

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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.

Department/Prepared By Pam Matthews, DAS-PSB

Authorized Signature

DocuSigned by:

*JOSEPH LAMERS*

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Did DAS-Fiscal Staff Review?

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Yes

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No

Did CBDP Review?<sup>2</sup>

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Yes

☐

No

☐ Not Required

<sup>2</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.