

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** January 15, 2021

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A resolution requesting an extension of the Temporary Assignment to a Higher Classification (TAHC) for the Accounts Payable Manager in the Office of the Comptroller, Accounts Payable Division.

**FISCAL EFFECT:**

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact<br><input type="checkbox"/> Existing Staff Time Required<br><input checked="" type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below)<br><input checked="" type="checkbox"/> Absorbed Within Agency's Budget<br><input type="checkbox"/> Not Absorbed Within Agency's Budget<br><br><input type="checkbox"/> Decrease Operating Expenditures<br><br><input type="checkbox"/> Increase Operating Revenues<br><br><input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures<br><br><input type="checkbox"/> Decrease Capital Expenditures<br><br><input type="checkbox"/> Increase Capital Revenues<br><br><input type="checkbox"/> Decrease Capital Revenues<br><br><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
<b>Operating Budget</b>	Expenditure	\$9,440	\$0
	Revenue	0	\$0
	Net Cost	\$9,440	\$0
<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 Comptroller is requesting an extension of the Temporary Assignment to a Higher Classification (TAHC) for the Accounts Payable Manager in the Office of the Comptroller, Accounts Payable Division.
  - B. Approval of this resolution would allow for the TAHC into the position of the Accounts Manager until July 28, 2021. The current Accounts Payable Supervisor, Ms. Linda Grant, has been TAHC'd into this role since August 2, 2020. If the entire time period is needed, the TAHC will cost \$9,440 for additional salary and social security costs. As is the case with TAHCs into vacant positions, the salary savings from the vacant position more than offsets the cost of the TAHC for no fiscal impact.
  - C. The position of Accounts Payable Manager was budgeted for in the 2021 Adopted Budget. Because that position is vacant, the salary and social security savings achieved from the vacancy more than offset the cost of the TACH.
  - D. This fiscal note assumes that:
    - The TAHC will be necessary through July 28, 2021. There is a high probability that the TAHC will end early and the actual cost will be less.

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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.

Department/Prepared By Office of the Comptroller, CJ Pahl

Authorized Signature  \_\_\_\_\_

Did DAS-Fiscal Staff Review?  Yes  No

Did CBDP Review?<sup>2</sup>  Yes  No  Not Required