

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: October 22, 2021

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution requesting approval of an appropriation transfer of \$100,000 from Org. Unit 1940-1945 Appropriation for Contingencies to Org. Unit 9010 – Parks, Recreation and Culture Administration for a workforce development program to recruit lifeguards, seasonal staff, and other key positions

FISCAL EFFECT:

- | | |
|--|---|
| <input 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 type="checkbox"/> Absorbed Within Agency's Budget
<input checked="" 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 checked="" 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	\$100,000	\$0
	Revenue	\$0	\$0
	Net Cost	\$100,000	\$0
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.
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- A. Approval of this resolution would appropriate \$100,000 from Org. Unit 1940-1945 Appropriation for Contingencies to Org. Unit 9010 – Department of Parks, Recreation and Culture Administration for the stated purpose of recruiting parks positions like lifeguards and seasonal staff.
 - B. This resolution provides a one-time \$100,000 outlay from the Appropriation for Contingencies fund.
 - C. The budgetary impact for 2021 increases the expenditures and revenues of the Department of Parks, Recreation and Culture by \$100,000. This resolution does not authorize or obligate further allocations beyond the funds authorized in this resolution. The current balance of the Unallocated Appropriation for Contingencies account is \$4,950,000 as of October 20, 2021. This was reported at the November 1, 2021 meeting of the Committee on Finance in [File No. 21-36](#). Use of funds from the Appropriation for Contingencies either decreases the County's overall surplus at year's end or increases its deficit.
 - D. No assumptions were made.

Department/Prepared By Ken Smith, Research and Policy Analyst, Office of the Comptroller

Authorized Signature *Ken Smith*

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.