

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: August 18, 2023

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: From the Office of Strategy, Budget and Performance, on behalf of the Revenue Loss Recovery and Fund Administration subgroups, requesting \$10,321,267 of American Rescue Plan Act (ARPA) funding, and revisions to tax levy allocations, by recommending adoption of the following:

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" 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 checked="" type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget
<input type="checkbox"/> Decrease Operating Expenditures
<input checked="" 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	\$10,321,267	\$0
	Revenue	\$10,321,267	\$0
	Net Cost	\$0	\$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.
- A. Approval of this resolution will provide a total of \$10,321,267 in net total ARPA funding for the following project.

ARPA Funding Recommendation	
Project Name	Budget
Senior Grants Analyst	\$325,045
Grant Accounting Services	\$275,413
Public Safety & Public Health Payroll Costs - ARPA	\$11,720,809
Matching Grant Pilot Program - ARPA Reduction	(\$2,000,000)
Total ARPA Funding Recommendation	\$10,321,267

The above ARPA funding allocation provides \$11,720,809 for public health and public safety payroll costs. The below chart shows a corresponding reduction of \$11,720,809 in tax levy for public health and public safety payroll cost. This tax levy amount is then reallocated to eight projects as shown in the below chart, for a net total tax levy impact of \$0.

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.

Tax Levy Allocation	
Project Name	Budget
Public safety & Public Health Payroll Costs - Tax Levy Reduction	(\$11,720,809)
Milwaukee County Onsite Health Clinic (Additional Allocation)	\$630,000
Seventh Floor Courthouse Renovation Phase One (Additional Allocation)	\$1,345,000
Seventh Floor Courthouse Renovation Phase Two	\$4,380,674
Detention Center Control Panel Replacement	\$438,030
Marcus Center Phased Building Exterior Stone Cladding	\$757,852
Community Reintegration Center (CRC) Security System Upgrade	\$299,763
Wauwatosa Fire Protection Agreement	\$1,869,490
Matching Grant Pilot Program (Tax Levy)	\$2,000,000
Net Total Tax Levy Allocation	\$0

- B. Approval of this allocation would provide \$10,321,267 of net total ARPA funding to projects. Corresponding changes to tax levy are made, as shown in the above chart, with a net total tax levy impact of \$0.
- C. Costs are anticipated to be effective in 2023 and may carry forward until as late as 2026 based on ARPA timeline requirements.
- D. No assumptions or interpretations were made.

Department/Prepared By: Office of Strategy, Budget and Performance

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review? Yes No Not Required