

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: June 22, 2022

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution transferring \$175,000 from Org. Unit 1940-1945 - Appropriation for Contingencies to Org. Unit 9000 - Department of Parks, Recreation, and Culture for the purposes of effectuating a summer roller skating program at Red Arrow Park

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	\$175,000	TBD
	Revenue	\$0	\$0
	Net Cost	\$175,000	TBD
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 will transfer \$175,000 from Org. Unit 1940-1945 - Appropriation for Contingencies to Org. Unit 9000 - Department of Parks, Recreation, and Culture for the purposes of effectuating a summer roller skating program at Red Arrow Park for three months (July through September) in 2022.
 - B. Based on a fiscal estimate provided by Department of Parks, Recreation and Culture staff in File No. 22-542, the cost to install and maintain a protective barrier over the existing concrete on which the ice skating surface is formed will cost approximately \$58,000 per month. This resolution allocates \$175,000 from the Appropriation for Contingencies to the Department of Parks, Recreation and Culture to cover these costs for three months of expected outdoor roller skating from July through September 2022. The funds may also be used in 2022 to ready the site for roller skating in 2023.
 - C. To the extent funds from the Appropriation for Contingencies are used, it either decreases the County's overall year-end surplus or increases its deficit. The current balance of the Unallocated Contingencies Account is \$4,119,261 as of June 8, 2022. This number was reported at the June 16, 2022 meeting of the Committee on Finance in File No. 22-696 based on actions approved through May 2022. For 2023, an estimate is not provided as it is expected the Parks Department will undertake a formal procurement process for the protective barrier and will later determine the length of the roller skating season next year at Red Arrow Park. This resolution does not obligate funding beyond 2022.
 - D. No assumptions were used.

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.

Department/Prepared By Steve Cady, Research and Policy Director, Office of the Comptroller

Authorized Signature *Stephen J. Cady*

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required