

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 5/21/2026

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: From the Director, Department of Transportation, and the Airport Director, Department of Transportation, Airport Division, requesting to amend Section 56.22(6) of the Milwaukee County Code of General Ordinances to provide that no reimbursement to the County shall be required for home-to-work commuting in a clearly marked County fire vehicle assigned to a County fire officer when such use is permitted under applicable federal tax regulations

FISCAL EFFECT:

- | | |
|---|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

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	\$1,330	\$2,660
	Revenue	\$1,330	\$2,660
	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. The airport is seeking approval of an ordinance change to allow an exemption from mileage reimbursement for home-to-work commuting in a clearly marked Milwaukee County (County) fire vehicle assigned to a County fire officer.

B. The requested ordinance change will have no net effect on the Airport's finances in future years as the decrease in auto mileage reimbursement revenue of approximately \$2,660 will be fully offset on an ongoing basis by other Airport revenue.

In the current year, the Airport will absorb the prorated auto mileage reimbursement revenue loss of approximately \$1,330 within its existing operating budget.

C. The requested ordinance change will have no net effect on the Airport's finances in future years as the decrease in auto mileage reimbursement revenue of approximately \$2,660 will be fully offset on an ongoing basis by other Airport revenue.

In the current year, the Airport will absorb the prorated auto mileage reimbursement revenue loss of approximately \$1,330 within its existing operating budget.

D. The annual revenue estimate of \$2,660 is based upon 2025 actual mileage reimbursement for the Airport Fire Department totaling \$1,970.40. This estimate is then inflated by 35 percent to account for recent significantly increased fuel prices at the time this ordinance change request was prepared.

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.

The 2026 amount is one-half of the 2027 annual revenue estimate assuming a mid-year implementation.

Prepared by: James H. Martin, Director of Administration, DOT Airport Division

Authorized Signature

Joe Tamers

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required