

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 9/16/2013

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Adoption of the property tax levy for the Southeastern Wisconsin Regional Planning Commission for the 2014 Budget (as expressed in the "Subsequent Year" column in the table below).

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 |
| <input type="checkbox"/> 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	\$0	\$808,715
	Revenue	\$0	\$0
	Net Cost	\$0	\$808,715
Capital Improvement Budget	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. 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.

In accordance with State Statute 66.0309(14)(a) and (b) which states the following:

For the purpose of providing funds to meet the expenses of a regional planning commission, the commission shall annually on or before October 1 prepare and approve a budget reflecting the cost of its operation and services to the local governmental units within the region. The amount of the budget charged to any local governmental unit shall be in the proportion of the equalized value for tax purposes of the land, buildings and other improvements on the land of the local governmental unit, within the region, to the total equalized value within the region. The amount charged to a local governmental unit shall not exceed .003 percent of equalized value under its jurisdiction and within the region, unless the governing body of the unit expressly approves the amount in excess of that percentage.

For a jurisdiction where one-half or more of the land within a county is within a region, the Southeastern Wisconsin Regional Planning Commission (SEWRPC) must submit the budgeted amount to the county clerk before August 1 of each year. The equalized values for the budget year are released by the State on August 15. Therefore, the budgeted amount for SEWRPC is based on the previous year's equalized value (i.e. 2012).

The budget amount for 2014 is \$808,715 which is a decrease of \$3,745 from 2013. Including the tax incremental financing districts (TIDs), the County's equalized value for 2012 is \$57,782,302,300. The 2014 budgeted amount for SEWRPC is .00140 percent of the equalized value, which is within the State limit of .003 percent of equalized value.

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.

Adoption of the attached resolution will approve the levy of \$808,715 for the 2014 budget to pay for expenses for SEWRPC. This amount is levied separately from, and is not considered part of, the tax levy appropriated for general operation purposes but is a part of County's operating levy that is applied towards the operating levy limit. Therefore, the County will distribute to each of the municipalities within the County, its share of the \$808,715 based on the ratio of each municipality's equalized value to the total equalized value of the County.

Department/Prepared by: DAS-Fiscal Affairs, Vince Masterson

Approved by: _____
Vince Masterson

Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required