

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: September 12, 2016

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Reallocating \$46,000 from the 2016 Appropriation for Contingencies to the Office of African American Affairs to partner with Urban Underground through an MOU for youth programming in Sherman Park

FISCAL EFFECT:

- | | |
|--|---|
| <input 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 checked="" 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 | \$46,000 | \$0 |
| | Revenue | \$0 | \$0 |
| | Net Cost | \$46,000 | \$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.

A. Approval of this resolution would reallocate \$46,000 from the 2016 Appropriation for Contingencies account to the Office of African American Affairs to be disbursed to Urban Underground, upon the execution of an MOU between the two to implement the fall program for "Building the Future", and to expand youth programming in Sherman Park. The Office of African American Affairs shall submit an informational report to the County Board by March of 2017 on the progress and performance of the program.

B. This resolution requires an expenditure of \$46,000 for 2016 from Org. Unit 1945-Appropriation for Contingencies account to be used for the development of youth programming in Sherman Park. This is a one-time expenditure of funds, as this resolution does not obligate future contingency funds for this program in subsequent years.

C. These funds are available within the 2016 Appropriation for Contingencies, and will result in no additional budgetary impact for the current or subsequent year. It should be noted that the Comptroller, in a memo dated August 29, 2016, is projecting that the County will end the year with a breakeven budget due to a remaining balance of \$3.5 million in unallocated contingency as of June 30, 2016, and a projected deficit of \$3.5 million. Approval of this resolution would otherwise reduce the County's projected end of year balance by \$46,000. If an extension of this program is needed in the future, an additional appropriation of funds would need to be identified and approved by policymakers in a separate action.

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.

- D. It is assumed that the Office of African American Affairs will disburse these funds to the organizations facilitating this program, and will outline how they should be awarded within the MOU.

Department/Prepared By Jessica Janz-McKnight, Research and Policy Analyst, Office of the Comptroller

Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required

