

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: December 27, 2024

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution creating a memorial to honor the life of Sade Robinson in Warnimont Park and authorizing a transfer of \$7,000 from Agency 194-1945 – Appropriation for Contingencies to Agency 900 – Department of Parks, Recreation, and Culture for the purpose of constructing and installing the memorial

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	\$7,000	\$0
	Revenue	\$0	\$0
	Net Cost	\$7,000	\$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. If adopted, this resolution would authorize and direct a transfer of \$7,000 from Agency 195-1945 – Appropriation for Contingencies to Agency 900 – Department of Parks, Recreation and Culture for the purposes of constructing and installing a memorial to honor the life of Sade Robinson in Warnimont Park.
- B. The proposed memorial would include a bench and ornamental trees. Park People of Milwaukee County has estimated the cost of fabricating and installing the bench at \$5,000, and \$2,000 for the tree memorial (including a plaque).
- C. No appropriation was included in the 2025 Department of Parks, Recreation and Culture Budget to cover this cost, therefore a transfer from the Appropriation for Contingencies is required. The transfer of \$7,000 is sufficient to cover the cost of the memorial. There is no budgetary impact in subsequent years. At the time of this fiscal note, no expenditures from the 2025 Appropriation for Contingencies have been approved. The 2025 Appropriation includes \$4,500,000, including \$4 million in the unallocated account and \$500,000 in an allocated account to offset a potential increase in the juvenile justice institution (JCI) rates in the next state budget.
- D. No assumptions were made.

Department/Prepared By Sandra J. Saltzstein, Research Services Division, Office of the Comptroller

Authorized Signature *Sandra J. Saltzstein*

Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required

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.