

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: April 2, 2015

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Appropriating \$15,000 to operate and maintain Hales Corners and Wedgewood wading pools through 2015

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 checked="" type="checkbox"/> Increase Operating Expenditures (If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input checked="" 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 | \$15,000 | \$0 |
| | Revenue | \$0 | \$0 |
| | Net Cost | \$15,000 | \$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 will authorize the reallocation of \$15,000 from the Department of Parks, Recreation and Culture's (DPRC) capital outlay appropriations to maintain and operate both Hales Corners and Wedgewood wading pools for the remainder of 2015.
 - B. The resolution requires an expenditure of \$15,000 from the DPRC's capital outlay appropriations within their operating budget. This expenditure would be a one-time action to address the immediate operational needs of the two wading pools for the current year.
 - C. This expenditure was not appropriated for within the 2015 Budget, and will need to be absorbed within the DPRC's operating capital outlay appropriations. The DPRC's operating capital outlay appropriations account currently has sufficient funding to cover the \$15,000 expenditure. This appropriation may impact subsequent budget years due to the decrease of available capital outlay funds for other unallocated projects.
 - D. There were no assumptions or interpretations utilized in preparing this form.

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

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.

Authorized Signature

A handwritten signature in black ink, appearing to be "J. A. L.", written over a horizontal line.

Did DAS-Fiscal Staff Review?

Yes

No

Did CBDP Review?²

Yes

No

Not Required