

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: September 28, 2017

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution to enter into a Lease and Partnership Agreement between the Milwaukee County Department of Parks, Recreation, and Culture and the City of Greenfield for Alan D. Kulwicki 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 checked="" type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input checked="" 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	(\$60,150)
	Revenue	(\$12,270)	(\$17,270)
	Net Cost	(\$12,270)	(\$42,880)
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 Department of Parks, Recreation, and Culture to accept \$5,000 from the Greenfield Little League as full payment of league fees for 2017 and no fees in 2018. It is assumed that the Greenfield Little League may contract with any contractor of municipality in 2018 for the maintenance and upkeep of the little league fields at Kulwicki Park. The resolution authorizes the Department of Parks, Recreation, and Culture to develop and execute a Memorandum of Understanding with the City of Greenfield for the maintenance and upkeep of Kulwicki Park upon adoption of this resolution until December 31, 2018. This resolution also maintains that Milwaukee County will continue to be responsible for any long-term capital needs of Kulwicki Park.
 - B. This resolution, if adopted, reduces little league revenues in 2017 from approximately \$17,270 to \$5,000. It is anticipated that Milwaukee County will continue to provide the maintenance and upkeep of Kulwicki Park for the remainder of 2017, however if an MOU is executed prior to January 1, 2018, the City of Greenfield will assume the maintenance responsibilities at that time, and could possibly result in additional operational cost savings for the County in 2017.

In 2018, the reduction in revenue is approximately \$17,270 due to the Greenfield Little League paying no fees to Milwaukee County; however, there is a savings to Milwaukee County of \$60,150 because maintenance and upkeep will be provided by a contractor or a municipality. Currently, all leagues are charged based on use of the fields for practices and games at an hourly rate. At the time that this fiscal note was prepared, the invoices for Greenfield Little League's games and practices at Kulwicki Park total \$17,270 for 2017.

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.

C. The reduction of league fees for 2017 from approximately \$17,270 to \$5,000 will likely increase the County's projected deficit for this year because these revenues were included in the 2017 Adopted Budget. (The Comptroller, in a report dated August 28, 2017, projected the County will end 2017 with a deficit of at least \$1.6 million based on financial activity through June 30, 2017). At the time this fiscal note was prepared, the fiscal impact in the 2018 budget year cannot be determined, as the 2018 Budget has not been adopted. However, in 2018, Greenfield Little League fees are reduced to \$0 with a reduction in maintenance and upkeep of \$60,150, which would result in a net savings of \$42,880 to Milwaukee County.

D. No assumptions or interpretations were utilized.

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

Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required