

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** November 13, 2017

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A resolution reallocating funds from the Jackson Park Community Garden project to replace a damaged flag pole in McCarty Park

**FISCAL EFFECT:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact<br><input checked="" type="checkbox"/> Existing Staff Time Required<br><input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below)<br><input type="checkbox"/> Absorbed Within Agency's Budget<br><input type="checkbox"/> Not Absorbed Within Agency's Budget<br><input type="checkbox"/> Decrease Operating Expenditures<br><input type="checkbox"/> Increase Operating Revenues<br><input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures<br><input type="checkbox"/> Decrease Capital Expenditures<br><input type="checkbox"/> Increase Capital Revenues<br><input type="checkbox"/> Decrease Capital Revenues<br><input 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
<b>Operating Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0
<b>Capital Improvement Budget</b>	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. <sup>1</sup> 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 \$5,405 from the community garden project in Jackson Park, to cash finance the replacement of a damaged flag pole in McCarty Park. The resolution also authorizes the Department of Parks, Recreation, and Culture (DPRC) to work with the American Legion Post, the original donors of the flag pole in 1958, to potentially raise funds to reduce the County's cost of replacing flag pole, if feasible. If any additional funds are made available by the American Legion Post, they will be used to offset the cost of replacing the flag pole and to replenish the DPRC's operating budget.
  - B. The cost of replacing the flag pole is estimated to be approximately \$4,000-\$5,000. This resolution will authorize a one-time fund transfer of \$5,405 in remaining funds from an existing community garden project to cover the cost of replacement, resulting in no additional fiscal impact for 2017. Existing staff time may be needed to install the new flag pole.
  - C. The funds being used to replace the damaged flag pole were originally appropriated in the 2017 Adopted Budget through budget amendment 1A020, to establish a community garden in Jackson Park. Because these funds were included in the 2017 Adopted Budget as a one-time appropriation, there is no additional budgetary impact associated with the adoption of this resolution in the current year or subsequent years.
  - D. No assumptions or interpretations were made.

---

<sup>1</sup> 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.

<sup>2</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.

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?<sup>2</sup>  Yes  No  Not Required

