

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: September 14, 2015

Original Fiscal Note ☒

Substitute Fiscal Note ☐

SUBJECT: A resolution By the Committee on Parks, Energy, and Environment authorizing the Department of Parks, Recreation, and Culture to proceed with the implementation of park infrastructure improvement projects related to Adopted File No. 15-526

FISCAL EFFECT:

- ☒ No Direct County Fiscal Impact
- ☐ Existing Staff Time Required
- ☐ Increase Operating Expenditures
(If checked, check one of two boxes below)
- ☐ Absorbed Within Agency's Budget
- ☐ Not Absorbed Within Agency's Budget
- ☐ Decrease Operating Expenditures
- ☐ Increase Operating Revenues
- ☐ Decrease Operating Revenues
- ☐ Increase Capital Expenditures
- ☐ Decrease Capital Expenditures
- ☐ Increase Capital Revenues
- ☐ Decrease Capital Revenues
- ☐ 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	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$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 By the Committee resolution from the Committee on Parks, Energy, and Environment will authorize the Department of Parks, Recreation, and Culture (DPRC) to implement 17 park infrastructure projects requiring cash financing that the department submitted to the County Board and the Capital Improvements Committee (CIC) as requested in Adopted File No. 15-526. Pending review and recommendation from the CIC, the Department of Administrative Services-Office of Performance, Strategy, and Budget (DAS-OPSB) is authorized to proceed with the authorized \$4 million appropriation transfer from the Debt Service Reserve to the Capital Improvement Budget accounts that was approved in File No. 15-526, to be used for the oversight and implementation of the outlined projects.

B. The funding for the suggested park infrastructure projects was included in Adopted File No. 15-526, which appropriated \$4 million in cash financing to eligible park infrastructure improvement projects. This resolution has no additional direct costs, but authorizes DAS-OPSB to proceed with transferring the \$4 million to the Capital Improvement Budget accounts to be used for the proposed projects.

C. This resolution authorizes the use of \$4 million in one-time funding for capital infrastructure projects not eligible for general obligation bond financing from reinvested previous budget surplus funds currently held within the Debt Service Reserve as defined in File No. 15-526, and therefore will result in no additional budgetary impact for the current or subsequent year.

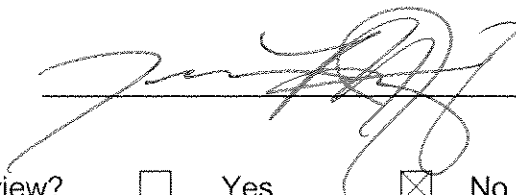
¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

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

D. No assumptions or interpretations were made at the time this fiscal note was prepared.

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

Authorized Signature

A handwritten signature in black ink, appearing to read 'Janz-McKnight', is written over a horizontal line.

Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?² ☐ Yes ☐ No ☒ Not Required