

17-775

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 11/13/17

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Restoration of Parks Point of Sale Replacement funds from 2017 O'Donnell parking revenue

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		
	Revenue		
	Net Cost		
Capital Improvement Budget	Expenditure		890,000
	Revenue		
	Net Cost		890,000

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. The Milwaukee County Parks Department seeks to redirect revenue allocated in amendment 1A038 from the 2017 adopted budget to create a Capital Improvement Project to replace the aging point of sale system and eliminate the current year operating deficit.

B. Funds have been apportioned via amendment 1A038 since the adoption of the 2017 budget and remain unspent. 2018 costs include those for replacement of the existing point of sale system in the Milwaukee County Parks.

C. Revenues or expenditures from the O'Donnell Park parking garage were not budgeted beyond the first quarter of 2017. Actual revenues have been accumulating through the second, third and fourth quarters of 2017 and remain segregated within the Parks Department operating budget. The Office of the Comptroller has not included these funds in projections of the countywide financial position for 2017. Applying these revenues toward the operating deficit in the Milwaukee County Parks department will help alleviate countywide budgetary concerns and allow for the continued implementation of the already begun Parks Point of Sale replacement project authorized in File#17-522 and eliminated via amendment 1A001 in the 2018 adopted budget. Any parking revenues not required to fund the point of sale replacement and satisfy the departmental operating deficit are requested to be allocated toward the Parks Amenities Matching Fund as originally outlined in 2017 amendment 1A038.

D. Assumptions include that the Milwaukee County Parks Department will have reduced their last reported deficit from \$997,000 through appropriate corrective actions.

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.

Department/Prepared By John Dargle, Jr., CPRP, Director, Milwaukee County Parks

Authorized Signature 

Did DAS-Fiscal Staff Review? Yes No
Did CBDP Review?² Yes No Not Required

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

