

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** June 21, 2020

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A resolution requesting the Department of Administrative Services – Office of Performance, Strategy and Budget (DAS-PSB) work in conjunction with the Office of the Comptroller to develop an informational report on the ongoing fiscal impact of the expenditure limit promulgated in 2013 Wisconsin Act 14 on County Board operations and the ability of the Board of Supervisors to carry out its legislative duties

### **FISCAL EFFECT:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact                                     | <input type="checkbox"/> Increase Capital Expenditures |
| <input checked="" type="checkbox"/> Existing Staff Time Required                                       | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures<br>(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 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.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<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.
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- A. Approval of this resolution requests the Department of Administrative Services – Office of Performance, Strategy and Budget (DAS-PSB), working in conjunction with the Office of the Comptroller, to develop an informational report on the ongoing fiscal impact of the expenditure limit on County Board operations as promulgated in 2013 Wisconsin Act 14. It also requests the informational report be provided to the County Board for consideration no later than the September 2020 cycle so that policymakers and the public can better understand the fiscal constraints the expenditure limit may have on future legislative branch budgets and the ability of the Milwaukee County Board of Supervisors to carry out its legislative duties.
  - B. Approval of this resolution will not require an expenditure of funds but will require staff time to complete the report.
  - C. No budgetary impacts result in the current or future years as a result of this resolution.
  - D. No assumptions were used.

Department/Prepared By    Steve Cady, Research and Policy Director, Office of the Comptroller

Authorized Signature    *Stephen J. Cady*

Did DAS-Fiscal Staff Review?     Yes     No

Did CBDP Review?<sup>2</sup>     Yes     No     Not Required

<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.