

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: February 19, 2021

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Authorization to amend existing golf cart lease by \$86,940 over three years to increase golf cart quantities at nine Milwaukee County Parks golf courses

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 checked="" 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 type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input checked="" 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.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	\$115,000	\$115,000
	Revenue	\$115,000	\$115,000
	Net Cost	0	0
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

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.
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- A. Milwaukee County Parks golf courses experienced record round play and revenue in 2020 and wish to expand golf cart capacity in 2021 by amending the existing cart lease to add forty-six additional carts at nine courses.
 - B. Milwaukee County Parks expense for the carts is \$28,980 per year for three years, at a total cost of \$86,940. Utilizing revenues by cart from previous years data the department anticipates \$115,000 in revenue from the additional carts. Milwaukee County Parks will utilize additional revenue to expand seasonal labor capacity (\$80,000) and expenses for additional cart maintenance and fuel (\$6,020) for no tax levy impact. CARES funding was utilized in 2020 for additional staff and cleaning protocols and is not anticipated to be available in 2021.
 - C. Subsequent year (2022 & 2023) budget impacts will be identical to 2021 and will be incorporated into the annual budget requests for those years.
 - D. Assumptions utilized in this analysis include a revenue per cart calculation at 82% of average realized 2020 actuals.

Department/Prepared By: Milwaukee County Parks
Jeremy Lucas, Director of Administration & Planning

Authorized Signature:  _____

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required

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.