

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: April 2, 2021

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution authorizing the Department of Parks, Recreation, and Culture accept a donation from the Nancy Lieberman Foundation for a Sport Court in Sherman Park and authorizing an appropriation transfer of \$141,000 from Org. Unit 1940-1945 Appropriation for Contingencies to an appropriate account within Org. Unit 9000 Department of Parks, Recreation, and Culture for the purposes of preparing and upgrading the location for installation of the court.

FISCAL EFFECT:

- | | |
|--|---|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input type="checkbox"/> Absorbed Within Agency's Budget
<input checked="" type="checkbox"/> Not Absorbed Within Agency's Budget

<input type="checkbox"/> Decrease Operating Expenditures

<input type="checkbox"/> Increase Operating Revenues

<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures

<input type="checkbox"/> Decrease Capital Expenditures

<input type="checkbox"/> Increase Capital Revenues

<input type="checkbox"/> Decrease Capital Revenues

<input checked="" 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
Operating Budget	Expenditure	\$141,000	\$0
	Revenue	\$0	\$0
	Net Cost	\$141,000	\$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. If adopted, this resolution would authorize the Department of Parks, Recreation, and Culture (DPRC) to accept a donation of a Sport Court from the Nancy Lieberman Foundation for installation at Sherman Park, with an estimated value of \$75,000, and authorize an appropriation transfer of \$141,000 from the Appropriation for Contingencies to support the installation of a concrete foundational slab and grass perimeter.
 - B. The cost of the new foundational slab, surrounding grass perimeter, and removal of an existing chain link fence, is \$141,000. The slab and perimeter must be installed before the Sport Court. Ongoing maintenance costs, estimated to be approximately \$500 per year, are the responsibility of Milwaukee County, as well as any repairs, upgrades, or removal. The lifespan of the concrete slab and grass perimeter is estimated to be 20 years. Funding has not yet been identified for those portions of the project, but are assumed to be absorbed within the DPRC budget or through other donations and gifts. Any other ancillary features, including seating, fencing, advertisement, or design, will be funded through community donations, which have not yet been secured.
 - C. To cover the \$141,000 cost to the Department of Parks, Recreation, and Culture, the proposed action includes a transfer from the Appropriation for Contingencies. If additional funding is needed for 2020 or future years, subsequent policy action will need to be taken.

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 used.

Department/Prepared By Emily Petersen, Research & Policy Analyst, Office of the Comptroller

Authorized Signature Emily Petersen

Did DAS-Fiscal Staff Review? Yes No

Did CBDP Review?² Yes No Not Required