From the Capital Project Manager, Office of the Comptroller requesting approval to allocate $656,340 of lapsed project funds from the Debt Service Reserve ("DSR"); and to process the associated administrative appropriation transfers to pay eligible debt service expenses, to place funding into the countywide unallocated contingency account and to provide additional funding to ongoing projects with shortfalls, by recommending adoption of the following:

A RESOLUTION

WHEREAS, in December 2025, the Milwaukee County Board of Supervisors (County Board) adopted File No. 25-723, which authorized the lapsing of $2,187,277 from closed capital projects; and

WHEREAS, the Office of the Comptroller (the Comptroller) reviewed the funding sources from the $2,187,277, and determined that $408,943 is cash and $1,774,877 is bonds/notes; and

WHEREAS, $247,397 are bonds/notes that can be used to pay 2026 interest expenses; and

WHEREAS, the remaining $1,527,480 of bonds/notes must be used on projects that can spend the funds in a timely manner; and

WHEREAS, in a future cycle, the Comptroller will submit a new file for consideration by the County Board once projects that are spending funds quickly can be identified based on 2026 financial activity; and

WHEREAS, the unspent bonds/notes will be used to replace bonds/notes that haven't been issued or to provide additional expenditure authority for capital projects with shortfalls; and

WHEREAS, in January 2026, the Office of Strategy, Budget, and Performance and the Department of Administrative Services (DAS), notified the Comptroller that there is a projected operating budget deficit of approximately $800,000 in the Facilities Management Division, DAS, for the operation of the Center for Forensic Science and Protective Medicine (CFSPM); and

WHEREAS, the Comptroller recommends $408,943 be reallocated to the unallocated contingency account in Org. Unit 1945 - Appropriation for Contingencies that may be used to offset the projected operating budget deficit for the CFSPM; and

44   WHEREAS, the remaining $247,397 is recommended to be reallocated to the
45   following capital projects:
46
47   • Org. Unit 5600 - Milwaukee County Transit System (MCTS) soil testing at
48   Kinnickinnic [KK] Facility (formerly Capital Project WT01601- Bus Lift
49   Replacement at MCTS KK Station) - $125,000
50
51   • Capital Project WV004601 – Warnimont Gun Club Remediation - $50,000
52
53   • Capital Project WV005901 – Sanitary Sewer Repairs – 2024 - $72,397
54
55   ; and
56
57   WHEREAS, the Committee on Finance, at its meeting of March 12, 2026,
58   recommended adoption of File No. 26-292 (vote 7-0); now, therefore,
59
60   BE IT RESOLVED, the Office of the Comptroller (the Comptroller) is authorized
61   and directed to process an administrative transfer to allocate $656,340 from the Debt
62   Service Reserve to Org. Unit 9960 - General County Debt Service (Debt Service) to pay
63   eligible 2026 debt service expenses; and
64
65   BE IT FURTHER RESOLVED, the Comptroller is authorized and directed to
66   transfer $408,943 of levy financed expenditure authority from Org. 9960 - Debt Service
67   to Org. Unit 1940-1945 Appropriation for Contingencies – Unallocated Contingency; and
68
69   BE IT FURTHER RESOLVED, the Comptroller is authorized and directed to
70   transfer $247,397 of levy financed expenditure authority from Org. Unit 9960 - Debt
71   Service to the items below:
72
73   • Org. Unit 5600 - Milwaukee County Transit System (MCTS) - soil testing
74   at Kinnickinnic (KK) Facility (formerly Capital Project WT010601 – Bus Lift
75   Replacement at MCTS KK Station) - $125,000
76   • Capital Project WV004601 - Warnimont Gun Club Remediation - $50,000
77   • Capital Project WV005901 - Sanitary Sewer Repairs – 2024 - $72,397
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