

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: February 19, 2026

Original Fiscal Note

SUBJECT: An action report providing information related to the 2026 operating costs for the Center for Forensic Science and Preventative Medicine (CFSPM) and seeking administrative authority to process fund transfers.

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	\$784,606	\$1,600,000
	Revenue	\$0	\$0
	Net Cost	\$784,606	\$1,600,000
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's 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. This action will fund 2026 operating costs for the Center for Forensic Science and Preventative Medicine. This building is nearing completion and will be fully occupied by the Medical Examiner's Office and the Office of Emergency Management in approximately June of 2026.
 - B. \$784,606 is requested from Milwaukee County's contingency fund and two completed capital projects (WO028901 and WO054401) to fund 2026 operating costs. Subsequent year costs are estimated at approximately \$1.6M.
 - a. The operating costs for 2026 represent 6 months of operations in the new CFSPM. The subsequent year's costs are for a full 12 months.
 - b. During the fall of 2025, a taskforce was created and tasked with creating ideas and solutions to fund a portion of the CFSPM operations in 2027 and beyond.
 - c. DAS and SBP have formed a workgroup with the Office of Emergency Management and Office of the Medical Examiner to identify future revenue and cost savings opportunities to mitigate building operation expenses. This includes maximizing the use of space, ensuring fees for services include proportional facility expenses and other offset opportunities. The target of the group is to reduce needed operational costs in future years. If a gap remains, departments will work with SBP to resolve in future budget years.

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.

- C. DAS submitted a supplemental request as part of the 2026 requested budget, which was not funded. The narrative for DAS states the following:
“It is anticipated that a fund transfer will be requested that includes offsetting revenues associated with the building as well as a reallocation of budget authority from the Forensic Science Center capital project to cover operating costs in 2026”.

Since budget adoption, it has been determined that savings from the capital project will not be permitted for use to cover operating costs. State ARPA is not eligible for use after move-in occurs and the center is substantially occupied. Additionally, the Comptroller’s Office communicated that they will not issue more debt than what is required to finance the project. As a result, any project savings related to budgeted bond financed expenditures will be used to reduce the amount of borrowing, therefore reducing future debt service expenses.

- D. Assumptions and further considerations are outlined above.

Prepared by: Aaron Hertzberg, Executive Director, DAS

Authorized Signature: Aaron Hertzberg

Did DAS-Fiscal Staff Review? Yes No

Did CDBP Review?² Yes No Not Required