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From the Milwaukee County Comptroller, Office of the Comptroller, and the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, requesting authorization to lapse certain capital expenditures and revenues from 2017 to 2018 in accordance with Section 32.91 of the Milwaukee County Code of General Ordinances; to reallocate lapsed proceeds to Milwaukee County reserves; and to process an administrative appropriation transfer in the amount of \$325,000 from the Debt Service Reserve to Capital Project WZ15007-Zoo New Entry Complex, by recommending adoption of the following:

A RESOLUTION

WHEREAS, Section 59.60(11), Wisconsin State Statutes, provides that, “an appropriation for a capital expenditure or a major repair shall continue in force until the purpose for which it was made has been accomplished or abandoned”; and

WHEREAS, Section 32.91 of the Milwaukee County Code of General Ordinances directs the Department of Administrative Services (DAS) to prepare a final comprehensive annual list of capital projects and major repairs identified as completed and/or recommended to be abandoned to the Committee on Finance and Audit; and

WHEREAS, the final carryovers for 2017 to 2018 being processed by DAS and the Milwaukee County Comptroller include \$2,272,873 in appropriations and \$7,949,785 in related revenues, and \$93,361,807 of capital improvement appropriations including carryovers for General Mitchell International Airport (GMIA), and \$91,673,692 of capital improvement revenues; and

WHEREAS, recommended lapsed operating budget lapsed appropriations for capital expenditures and major repairs (8500 accounting series) total \$7,726,167; and

WEHREAS, the \$7,726,167 being lapsed includes \$5,216,735, which relates to the countywide budget abatement account; and

WHEREAS, \$9,003,298 of expenditure appropriations, and \$6,709,412 of revenues for the non-airport capital projects is requested to be lapsed as described in Schedule B; and

WHEREAS, \$13,772,205 of expenditure appropriations, and \$13,936,123 of revenues for GMIA capital projects is requested to be lapsed as described in Schedule C; and

43 WHEREAS, the Committee on Finance and Audit, at its meeting of May 17,
44 2018, recommended adoption of File No. 18-311 (vote 6-0); now, therefore,
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46 BE IT RESOLVED, the recommended lists of lapsed appropriations for
47 completed and/or abandoned capital expenditures and major repairs recommended by
48 the Department of Administrative Services (DAS) and the Milwaukee County
49 Comptroller, and approved by the Finance and Audit Committee are hereby approved;
50 and
51

52 BE IT FURTHER RESOLVED, a cash deficit amount of \$1,378,814 from lapsed
53 capital projects is lapsed to the general fund, and \$3,672,700 in surplus bonds, which
54 are not eligible to be included in the determination of net surplus, shall be deposited in
55 the Debt Service Reserve; and
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57 BE IT FURTHER RESOLVED, an informational report will be submitted by the
58 Department of Transportation, and reviewed by the Office of the Comptroller that
59 includes a final reconciliation of Project WH01017 - South 76th Street (West Puetz Road
60 to West Imperial Drive), along with the primary drivers of the deficit and how these items
61 could be alleviated or avoided in future projects; and
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63 BE IT FURTHER RESOLVED, a cash deficit amount of \$156,766, and a bond
64 deficit amount of \$7,152 from General Mitchell International Airport capital projects is
65 lapsed to the appropriate airport account; and
66

67 BE IT FURTHER RESOLVED, the DAS and the Office of the Comptroller are
68 authorized and directed to perform an administrative appropriation transfer to allocate
69 \$325,000 of cash from the Debt Service Reserve to provide funding for Capital Project
70 WZ15007-Zoo New Entry Complex to replace over realized revenues that were lapsed
71 during the 2017-2018 carryover process.
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