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(ITEM) From the Milwaukee County Comptroller, and the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, requesting authorization to lapse certain capital expenditures and revenues from 2014 to 2015 in accordance with Section 32.91 of the Milwaukee County Code of General Ordinances, by recommending adoption of the following:

A RESOLUTION

WHEREAS, Section 59.60(11), Wisconsin Statutes, states 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 (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, Personnel, and Audit; and

WHEREAS, the final carryovers for 2014 to 2015 being processed by DAS and the Milwaukee County Comptroller include \$3,852,960 in appropriations and \$6,945,595 in related revenues, and \$120,226,272 of capital improvement appropriations including carryovers for the Airport and \$110,810,283 of capital improvement revenues; and

WHEREAS, recommended lapsed operating budget appropriations for capital expenditures and major repairs (8500 accounting series) total \$2,398,206; and

WHEREAS, \$1,233,918 of expenditure appropriations and \$907,306 of revenues for the non-airport capital projects is requested to be lapsed as described in attached Schedule B; and

WHEREAS, \$17,440,512 of expenditure appropriations and \$16,254,977 of revenues for the airport capital projects are requested to be lapsed as described in attached Schedule C; and

WHEREAS, the Committee on Finance, Personnel, and Audit, at its meeting of May 14, 2015, recommended adoption of the Director’s and Comptroller’s request (vote 7-0); now, therefore,

BE IT RESOLVED, the recommended lists of lapsed appropriations for completed/abandoned capital expenditures and major repairs recommended by the Department of Administrative Services (DAS) and the Milwaukee County Comptroller, and approved by the Committee on Finance, Personnel, and Audit are hereby approved; and

47 BE IT FURTHER RESOLVED, DAS and the Milwaukee County Comptroller are
48 authorized and directed to make the necessary adjustments to complete the
49 lapsing/carryover process and, if necessary, submit a final report for the June 2015
50 cycle of the Committee on Finance, Personnel, and Audit; and

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52 BE IT FURTHER RESOLVED, a cash deficit amount of \$210,732 from lapsed
53 capital projects is lapsed to the general fund and \$537,345 in surplus bonds which are
54 not eligible to be included in the determination of net surplus, shall be deposited in the
55 Debt Service Reserve; and

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57 BE IT FURTHER RESOLVED, a surplus cash amount of \$1,184,449 and a
58 surplus bond amount of \$1,086 from airport capital projects are lapsed to the
59 appropriate airport account; and

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61 BE IT FURTHER RESOLVED, DAS and the Office of the Comptroller are
62 authorized and directed to perform an administrative appropriation transfer to reverse
63 the temporary carryover transfers approved by the Milwaukee County Board of
64 Supervisors in January 2015 and March 2015.

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