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3 From the Milwaukee County Comptroller, Office of the Comptroller, and the Director,
4 Office of Performance, Strategy and Budget, Department of Administrative Services,
5 requesting authorization to lapse certain 2019 capital expenditures and revenues, in
6 accordance with Section 32.91 of the Milwaukee County Code of General Ordinances
7 and to reallocate lapsed proceeds to Milwaukee County reserves, by recommending
8 adoption of the following:

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10 **A RESOLUTION**

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

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

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21 WHEREAS, the final carryovers for 2019 to 2020 being processed by DAS and
22 the Office of the Comptroller include \$2,321,512 in appropriations, and \$11,526,522 in
23 related revenues, and \$154,126,206 of capital improvement appropriations, including
24 carryovers for Mitchell International Airport, and \$167,125,991 of capital improvement
25 revenues; and

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27 WHEREAS, recommended lapsed operating budget lapsed appropriations for
28 capital expenditures and major repairs (8500 accounting series) total \$9,478,917; and

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30 WHEREAS, the \$9,478,917 being lapsed includes \$8,391,493, which relates to
31 the countywide budget abatement account; and

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33 WHEREAS, \$4,382,169 of expenditure appropriations, and \$767,616 of
34 revenues for the non-airport capital projects is requested to be lapsed as described in
35 Schedule B; and

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37 WHEREAS, \$3,163,650 of expenditure appropriations, and \$3,223,354 of
38 revenues for the airport capital projects is requested to be lapsed as described in
39 Schedule C; and

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41 WHEREAS, the Committee on Finance and Audit, at its meeting of
42 May 21, 2020, recommended adoption of File No. 20-309 (vote 6-0); now, therefore,
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44 BE IT RESOLVED, the recommended lists of lapsed appropriations for
45 completed/abandoned capital expenditures and major repairs recommended by the
46 Department of Administrative Services, and the Comptroller, Office of the Comptroller,
47 and approved by the Committee on Finance and Audit are hereby approved; and
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49 BE IT FURTHER RESOLVED, a cash surplus amount of \$547,711 from lapsed
50 capital projects is lapsed to the general fund and \$3,066,848 in surplus bonds, which
51 are not eligible to be included in the determination of net surplus, shall be deposited in
52 the Debt Service Reserve; and
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54 BE IT FURTHER RESOLVED, that a cash deficit amount of \$59,706 from airport
55 capital projects is lapsed to the appropriate airport account.
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